http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 11, No 03, 2022
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

THE EFFECT OF TAXES, INCENTIVES FOR ELIMINATION OF FINES AND EXEMPTION OF OWNERSHIP DUTIES ON THE LEVEL OF REGIONAL TAX REVENUE OF WEST JAVA PROVINCE DURING THE COVID-19 PANDEMIC

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ARTICLE INFO

Keywords:
Motorized Vehicle Tax,
Incentive for Elimination of Tax Fines ,
Transfer Fee for Motorized Vehicles,
Regional Tax

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ABSTRACT

During the CoVD-19 epidemic, this study will examine the impact of local tax relief (PKB) and motor vehicle transfer fees (BBNKB) provided under the Triple Profit Plus Program. The EViews-12 application was used to analyze panel data for this descriptive and verification research technique., a secondary data source for local taxes at the Bapenda of West Java Province during the Triple Profit Plus Program in 2021, with a population of 170 using the Cluster Random Sampling technique, and 95 Samsat offices as samples. During the Covid-19 Pandemic, West Java Province motor vehicle tax circumstances, incentives for the eradication of motor vehicle tax fines, free transfer of motorized vehicles, and regional tax revenues are in good shape, with regional tax revenues increasing. The positive correlation between local taxes and test scores is heavily influenced by a wide range of independent variables. The results of simultanous and partial tests of motor vehicle taxes, incentives for the elimination of motor vehicle tax fines, and free transfer of motorized vehicles have a significant impact on the direction of a good relationship with local tax revenues.

1. INTRODUCTION

Regional autonomy is the commitment of each autonomous region to direct and handle government problems and the interests of the community environment according to legal guidelines (Ashshiddiqi et al, 2021) . Regional autonomy becomes very meaningful in implementing regional development, on the grounds that each region must be able to investigate and regulate potential sources of regional income to fund local government expenditures (Putra, 2014). The implementation of development in the regions requires resources including the availability of funds (Vanomy, 2019).

The problem of limited funds for the implementation of development often occurs in every region. With the enactment of the regional autonomy law, local governments are required to be more active and independent in exploring potential sources of regional income and dependence on central assistance must be minimized (Karlina & Handayani, 2017). Each region has economic strength that allows it to generate its own income. Regional income is collected based on regional regulations in accordance with statutory regulations (Budianto & Alexander, 2017).

Therefore, the Regional Government must boost present regional revenue streams, including the Regional Tax (Butarbutar, 2015). Regional Tax is an obligatory contribution to the Region that is owing by a legally compelled individual or entity, without receiving any direct benefit, and is used to fund regional needs for the maximum prosperity of the people (Siregar, 2017). Regional taxes shall be optimized and administered as efficiently as possible so that local government functions can be carried out (Asteria, 2015).

Based on regulations, the Regional Government of West Java Province, in this case the Regional Revenue Agency (Bapenda), is authorized to carry out its functions, which include: collecting taxes for the benefit of regional spending and for the welfare of the community, where the results of the collection are included in sources of Regional Original Revenue (PAD). Regional Original Revenue (PAD) can be collected

by the province government from the following sources: motor vehicle tax (PKB), title transfer fees (BBNKB), motor vehicle fuel tax (PBBKM), surface water tax (PAP), and cigarette taxes (Rizal & Hidayah, 2018).

The economic impact of the COVID-19 epidemic has been substantial. One of the nearly all-encompassing industries affected in Indonesia is the taxation industry (Juliannisa et al, 2021). Due to the limitation of five categories of local tax collection, regional financial managers must do considerable effort to increase potential revenue from the other side. In response to the impact of the COVID-19 pandemic, one of the government's policies is the tax incentive policy on motor vehicle taxes (Indrawati & Katman, 2021).

The tax incentive policy on motor vehicle taxes was unanimously agreed upon to provide convenience for residents during the Covid-19 epidemic in light of the community's diminishing economic capabilities (Widiantari, 2022). As is well knowledge, the collection of motorized vehicle taxes must overcome hurdles such as motor vehicle tax payment delays that result in tax obligations and tax punishments against motor vehicle taxpayers (Kartika, 2021). Administrative sanctions in the form of fines are imposed on taxpayers who fail to pay their motor vehicle taxes on time (Rahmawati, 2017). Consequently, this motor vehicle tax incentive program eliminates penalties for late payment of motor vehicle taxes (Ulya, 2022).

Then the free transfer of motorized vehicle title policy means ownership of a motorized vehicle in accordance with the name stated on the certificate of ownership of the motorized vehicle, so that taxpayers carry out tax payments as they should (Juliani, 2022). This is to meet the local government budget needs for the prevention and treatment of the Covid-19 outbreak, which at that time was still very high. This policy was taken by the regional government to ease the burden on people whose economy was depressed by the Covid-19 pandemic. In addition, this step is also believed to boost acceptance.

There are differences in the findings of previous studies regarding the effect or absence of motor vehicle taxes, incentives for the elimination of vehicle tax penalties, and free transfer of vehicle titles on the level of local tax revenue. Specifically, Wahfar et al. (2014) found that motor vehicle taxes and transfer rates have a significant positive effect on local revenue. The Motor Vehicle Tax (PBBKB) variable has a negative and significant effect on Regional Original Income (PAD) in North Sulawesi, according to Pantouw et al.

The results of Suggestion (2019) indicate that tax sanctions have an effect on regional revenue, then Pangesti's research (2021) indicates that the transfer fee for motorized vehicles (BBN-KB) partially affects Regional Original Income (PAD), and then Riyanto & Andiani's research (2021) indicates that PKB and BBNKB tax incentives have an effect on Regional Original Revenue.

The findings of Savitri and Anggraeni (2017) contradict the conclusions of Wondal et al. (2018), who determined that motor vehicle tax relief had no effect on regional revenue. (2021) According to Kurniati's findings, the transfer fee for motorized vehicles has no significant impact on regional original income (2019) The absence of penalties for Motor Vehicle Tax (PKB) and Transfer Fee for Motorized Vehicles has no effect on Regional Revenue (BBNKB).

The authors would like to undertake a study titled "Effect of Motor Vehicle Taxes, Incentives for Elimination of Motor Vehicle Tax Fines, and Free Transfer of Motorized Vehicle Names on Regional Tax Revenues in West Java Province During the Covid-19 Pandemic." This study will look at municipal tax breaks before and after the pandemic.

2. METHOD

This study employs a quantitative approach with descriptive and verification techniques. This research relies on secondary data in the form of a report on the realization of local tax revenues in West Java Province, which is derived from motor vehicle taxes collected from the West Java Provincial Regional Revenue Agency (Bapenda). This study's population consists of all motor vehicle tax offices (Samsat) in West Java Province from July to December 2021, comprising 170 individuals. Using random sampling, this study's sample consisted of 95 individuals. This study used two variables: the independent variable (independent) and the dependent variable (dependent) (dependent). The motor vehicle tax (X1), the elimination of vehicle tax fines (X2), and free title transfer (X3) are independent variables. Then the dependent variable is local tax revenue (Y). In addition, the data will be studied by examining panel data processed with the application EViews-12.

3. RESULTS AND DISCUSSION

1. Classic assumption test

The classical assumption test is a test carried out so that the expected regression equation is the best linear unbiased estimator (BLUE) regression equation.

Normality test

The statistical test utilized in this study is the Jarque-Bera test. According to the findings of the measurements, the Jarque-Berra Probability value is 183.9453. This indicates that it is less than the significance level (a) of 0.05, which indicates that the residual data in the regression model are not regularly distributed. The Normality Test is not a BLUE (Best Linear Unbiased Estimator) requirement and is based on the central limit theorem, which states that data with a sample size of more than 30 samples is considered normal. This is due to the fact that the normality test is intended for data with a small sample size, so data with a large sample is considered normal.

Multicollinearity Test

The regression model is considered effective if there is no correlation between the independent variables. If the value is less than 0.85, the data is free of multicollinearity; otherwise, the data has multicollinearity difficulties. The correlation coefficient between independent variables is less than 0.85, indicating that the second multicollinearity test based on the table indicates that this model does not have multicollinearity difficulties.

Heteroscedasticity Test

Perform a heteroscedasticity test with the glejser test through testing carried out with the EViews-12 program. This is one way that may be used to determine whether or not there is heteroscedasticity present in the data.

Table 1. Heteroscedasticity Test

Dependent Variable: RESABS
Method: Panel Least Squares
Date: 09/13/22 Time: 14:02
Sample: 1 95
Periods included: 5
Cross-sections included: 19
Total panel (balanced) observations: 95

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	6.06E+08	2.33E+08	2.599251	0.0109
PKB	0.044082	0.063994	0.688850	0.4927
INS_DENDA	0.285455	0.061013	4.678620	0.3410
INS_BBNKB	0.061820	0.164185	0.376525	0.7074

R-squared	0.514628	Mean dependent var	1.18E+09
Adjusted R-squared	0.498627	S.D. dependent var	1.75E+09
S.E. of regression	1.24E+09	Akaike info criterion	44.75367
Sum squared resid	1.40E+20	Schwarz criterion	44.86120
Log likelihood	-2121.799	Hannan-Quinn criter.	44.79712
F-statistic	32.16170	Durbin-Watson stat	0.903104
Prob(F-statistic)	0.000000		

The probability outcome is deemed significant if the significant value above the threshold of confidence is 0.05 percent or five percent. Based on the findings of assessing the correlation coefficient using the Glejser test, all probability values for all independent variables are greater than 0.05, hence it can be inferred that H0 is accepted, i.e., there is no heteroscedasticity, since the probability significance value is greater than 0.05.

Autocorrelation Test

Utilizing the Durbin–Watson test (DW test) to determine the existence or lack of autocorrelation (Ghozali 2018). According to the calculations of Durbin Watson, DW 2.137231 lies between DU and 4DU. Therefore, there is no autocorrelation in this model.

2. Hypothesis testing

According to the findings of the Chow test and the Hausman test, the model with a fixed effect is the one that should be used for the regression model in this research since it is the most appropriate model.

Simultaneous Significant Test (Statistical Test F)

The significance of the F statistical test is 0.05 Ghozali. The F statistical test measures the accuracy of the sample regression function in estimating the actual value (2018). If the significant value of F is less than 0.05, then the regression model can be used to predict the independent variables and to determine if the independent factors included in the model affect the dependent variable collectively.

Table 2 F Statistical Test

Dependent Variable: PAD
Method: Panel Least Squares
Date: 09/13/22 Time: 13:36
Sample: 1 95
Periods included: 5
Cross-sections included: 19
Total panel (balanced) observations: 95

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.03E+10	2.00E+08	51.18183	0.0000
PKB	0.174042	0.043726	3.980301	0.0002
INS_DENDA	0.001326	0.006362	0.208394	0.0355
INS_BBNKB	0.019052	0.007439	2.561137	0.0125

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.799982	Mean dependent var	9.50E+09
Adjusted R-squared	0.799977	S.D. dependent var	1.08E+10
S.E. of regression	51657365	Akaike info criterion	38.55790
Sum squared resid	1.95E+17	Schwarz criterion	39.14933
Log likelihood	-1809.500	Hannan-Quinn criter.	38.79688
F-statistic	19.69921	Durbin-Watson stat	2.137231
Prob(F-statistic)	0.000000		

According to table 2, the statistical F value is known to be 19,6992. The likelihood F value of 0.0000000 corresponds to a significance threshold of 0.05, or 0.000000 < 0.5; hence, Ho is rejected and H1 is accepted. Motor Vehicle Tax and Free Transfer of Motorized Vehicle Names have a large and favorable influence on local tax revenues.

Individually Significant Test (Test Statistical t)

Using a significance level of 0.05, the t-test is used to examine the probability and influence of the independent factors on the dependent variable. The t-test output can be described as follows based on table 3:

Table 3 Verification Test

Depen dent Variable: PAD
Methods: Panel Least
SquaresDate: 09/13/22
Time: 13:36 Samples: 1
95
Periods included: 5
Cross-sections included: 19
Total panel (balanced) observations: 95

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.03E+10	2.00E+08	51.18183	0.0000
PKB	0.174042	0.043726	3.980301	0.0002

INS_FINE	0.001326	0.006362	0.208394	0.0355
INS_BBNKB	0.019052	0.007439	2.561137	0.0125

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.799982	mean dependent var	9.50E+09
Adjusted R-squared	0.799977	SD dependent var	1.08E+10
SE of regression	51657365	Akaike info criterion	38.55790
Sum squared resid	1.95E+17	Schwarz criterion	39.14933
Log likelihood	-1809.500	Hannan-Quinn criter.	38.79688
F-statistics	19.69921	Durbin-Watson stat	2.137231
Prob(F-statistic)	0.000000		

From the results of table 3 above, the following results are obtained:

1. The coefficient value of the motor vehicle tax variable is 0.174042, and its probability value is 0.0002. The motor vehicle tax variable's probability value is 0.0002 less than 0.05 (0.0002 < 0.05). Therefore, Ho is rejected and H1 is accepted, and it can be inferred that motor vehicle tax has a large effect in the direction of a positive association with local tax revenue.
2. The incentive variable for the elimination of motor vehicle tax fines has a coefficient of 0.001326 and a probability of 0.355. The restaurant tax variable's probability value is 0.0355 less than 0.05 (0.0355 <0.05). Thus, Ho is refused and H2 is accepted, so it is possible to conclude that the incentives for the abolition of motor vehicle tax fines have a major effect in the direction of a positive association with local tax revenues.
3. The coefficient for the independent variable for the transfer of motorized vehicles is 0.019052 and the probability is 0.0125. Transfer of title to motorized vehicles has a probability value of 0.0125 less than 0.05 (0.0125 < 0.05). Thus, Ho is rejected and H2 is accepted, and it can be stated that the direction of a positive association between partially free transfer of motorized vehicles and municipal tax revenues is significantly influenced by a substantial effect.

Coefficient of determination test (R2)

The magnitude of the coefficient of determination, also known as R-squared, is known to be 0.799982, which is equivalent to 79.9982% based on the data presented in table 3. This suggests that the variable of local tax revenue can be influenced by motor vehicle tax variables, incentives for the elimination of motor vehicle tax penalties, and free transfer of motorized vehicles by 79. 99982%. The remaining 20.0018% of the variable can be influenced by other variables that were not carefully examined in this study. This suggests that the coefficient of determination found in this investigation has a significant association.

Discussion

The size of the simultaneous influence of the independent factors on the dependent variable is depicted in table 3, which contains the results of the coefficient of determination test on the R-squared value and the probability F statistic. According to the results of this study's coefficient of determination, the value of Adjusted R-squared was 0.7999977, or 79.99%, and the probability F statistic was 0.000000. This demonstrates that the motor vehicle tax, the abolition of motor vehicle tax fines, and the free transfer of motorized vehicle titles have a significant impact on the direction of a positive relationship with regional tax revenues in West Java Province during the Covid-19 pandemic, which accounted for 79.99% of total regional tax revenues.

According to the findings of this research, Indonesia's tax system is consistent with the principles of the theory of tax collecting that the country employs. The tax principles laid out by Frida (2020) in her book Tax Law in Indonesia: Introduction or Fundamentals of Taxation are as follows: According to the

Interest Theory, citizens should pay taxes according to the benefits they receive from the government. Therefore, the more one's stake in the state, the higher the tax required. Therefore, the Carrying Power Theory states that taxation should be based on a person's ability to pay, which includes their income, wealth, and discretionary spending. In addition, the Charity Theory argues that taxation is justified since it rewards citizens for their contributions to society at large. The concept of absolute obligation is closely related to the philosophy of devotion. Riyanto and Andiani (2021) found that the PKB and BBNKB tax incentives affect Regional Original Income, which is consistent with the findings of the present study.

Table 3 depicts the degree of the independent variable's partial influence on the dependent variable, which includes the t-test coefficient value and probability outcomes. According to the t-test results, the motor vehicle tax variable has a coefficient value of 0.174042 and a probability value of 0.0002. This suggests that during the Covid-19 pandemic, the motor vehicle tax had a significant impact on the direction of a 17.40% positive connection with local tax revenues in West Java Province. According to Nurul, Abu Bakar, and Nasir (2019), the motor vehicle tax and transfer rates for motorized vehicles have a significant positive impact on the local revenue of Aceh Province's districts/cities. These conclusions are supported by the findings of this investigation.

Table 3 depicts the degree of the independent variable's partial influence on the dependent variable, which includes the t-test coefficient value and probability findings. According to the t-test variable results, the abolition of motor vehicle tax fines has a coefficient value of 0.001326 and a probability value of 0.0355. This illustrates that eliminating motor vehicle tax fines during the Covid-19 epidemic has a significant impact on the direction of a 0.1326% positive connection with West Java Province's local tax collections. The conclusions of this study are also consistent with those of Sugesti's investigation (2019) The findings suggest that tax penalties have an impact on regional income.

Table 3 depicts the degree of the independent variable's partial influence on the dependent variable, as well as the findings of the value test on the coefficient value and probability outcomes. According to the t-test results, the free variable of motor vehicle transfer has a coefficient value of 0.019052 and a probability value of 0.0125. This shows that the free transfer of motorized vehicles during the Covid-19 pandemic had a significant impact on the direction of a positive relationship between regional taxes in West Java Province. The rate was 1.9052 percent during the Covid-19 epidemic. The Transfer Fee for Motorized Vehicles (BBN-KB) has a limited effect on Regional Original Income, according to Pangesti's (2021) research.

4. CONCLUSION

This study's conclusions are based on data analysis and discussions regarding West Java Province regional tax revenues during the Covid-19 pandemic, with the independent variables being the effect of motor vehicle taxes, incentives for eliminating motor vehicle tax penalties, and the absence of return duties: During the Covid-19 epidemic, motor vehicle taxes, the elimination of motor vehicle tax fines, and the free transfer of motorized vehicle titles all have a substantial impact on the direction of a positive relationship to regional tax collections in West Java Province. During the Covid-19 epidemic, motor vehicle tax taxes had a substantial impact on the direction of a positive relationship to local tax collections in West Java Province. During the Covid-19 epidemic, the elimination of motor vehicle tax penalty had a substantial impact on the direction of a positive relationship to West Java Province local tax collections. During the Covid-19 epidemic, the free transfer of motorized vehicle names has a substantial impact on the direction of a good relationship to the West Java Province regional tax.

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