

## Tax Collection Intensification In West Java Province

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The target for Motor Vehicle Tax (MVT) revenue in West Java Province consistently exceeded 100% from 2021 to 2024. However, in 2025, tax revenue reached only 92.02% of the target, amounting to IDR 5.67 trillion against the target of IDR 6.16 trillion. This decline highlights the need to intensify tax collection efforts to improve motor vehicle tax revenue. This study aims to analyze and describe the implementation of motor vehicle tax collection intensification in West Java Province and to identify an ideal tax intensification model for the province. The expected contribution of this research is to provide academic recommendations for strengthening motor vehicle tax collection in order to reduce the number of delinquent taxpayers and increase motor vehicle tax revenue. This study employed a qualitative method with a descriptive approach and was conducted at four research sites: the West Java Provincial Revenue Agency (Badan Pendapatan Daerah Provinsi Jawa Barat), the Regional Revenue Management Center (P3DW) of Bekasi City, Bogor Regency, and Bandung II Kawalayaan. The findings indicate that strengthening and improving the tax intensification process is essential, including enhancing the tax database, strengthening tax collection procedures, improving tax supervision, increasing tax administration efficiency, and implementing better tax planning. In addition, the study recommends expanding the current tax intensification model implemented by the West Java Provincial Revenue Agency through stronger regulations for handling problematic taxpayer data, enhancing the capacity and role of human resources, and increasing the number of service units.

**Keywords:** regional tax, tax intensification, motor vehicles.

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### 1. Introduction

Budgetary resources play a crucial role in enabling a country to achieve its national development objectives. Effective fiscal management ensures sustainable economic growth, financial stability, and public welfare. According to Hutagaol (2007), without tax revenue, government programs aimed at promoting public welfare cannot be implemented because there would be no financial resources to support them. In Indonesia, tax revenue constitutes the largest source of state income, generated from various taxable goods, services, consumption, and other economic sectors. According to the Directorate General of Taxes of the Ministry of Finance (2025), approximately 87.6% of the country's total revenue is derived from taxation, while the remaining 12.4% comes from natural resources (oil and mining), profits from State-Owned Enterprises (SOEs), Public Service Agencies (BLUs), and other non-tax revenues.

West Java Province is the most populous province in Indonesia. Based on Statistics Indonesia (BPS) data for 2025, the province has a population of 50,345,200, representing approximately 17.84% of Indonesia's total population. This large population presents both opportunities and challenges for regional revenue management. One of the largest sources of West Java's Regional Original Revenue (Pendapatan Asli Daerah/PAD) is the Motor Vehicle Tax (MVT), which contributes approximately 40–45% of the province's total regional revenue. Between 2021 and 2024, the annual Motor Vehicle Tax revenue targets consistently exceeded 100% of the planned targets.

However, in 2025, following the implementation of the Motor Vehicle Tax surcharge (OPSEN) scheme, revenue from the Motor Vehicle Tax sector declined because the tax-sharing formula between the provincial and district/city governments changed significantly. Previously, the revenue-sharing proportion was 70% for the provincial government and 30% for district/city governments. Under the new scheme, the provincial government's share decreased to 36%, while the district/city governments' share increased to 64%.

According to data published in the *Revenue Information Journal* (December editions, 2021–2025), although Motor Vehicle Tax revenue targets were consistently achieved from 2021 to 2024, the number of vehicles failing to renew their annual registration—classified as *Vehicles Not Re-Registered* (Kendaraan Tidak Melakukan Daftar Ulang/KTMDU)—continued to increase each year. In contrast, the number of delinquent vehicles declined substantially in 2025 following the large-scale implementation of a Motor Vehicle Tax and Penalty Amnesty Program. Nevertheless, despite the reduction in tax arrears, Motor Vehicle Tax revenue reached only 92.02% of the annual target. This apparent inconsistency warrants further investigation.

The loss of Motor Vehicle Tax potential resulting from KTMDU has become a significant concern because it directly affects the achievement of provincial tax revenue targets, as evidenced in 2025. Data indicate that approximately 29.93% of all registered vehicles were classified as KTMDU in 2025. Such a high level of tax delinquency significantly affected the fiscal management of the West Java Provincial Budget (APBD). According to a report published by JPNN (2026), the failure to achieve 100% of the provincial revenue target resulted in delayed payments for several strategic development projects undertaken by the West Java Provincial Government.

To address this issue, the West Java Provincial Revenue Agency (Badan Pendapatan Daerah/BAPENDA) issued Governor of West Java Decree No. 068/KU.03.02-Bapenda dated February 1, 2023, concerning the Intensification of Motor Vehicle Tax Collection. This policy was designed to increase Motor Vehicle Tax revenue while reducing the number of KTMDU vehicles. The program aims to improve taxpayer compliance, strengthen administrative management of Motor Vehicle Tax collection, and optimize the identification and collection of untapped tax potential.

To overcome limitations in tax payment facilities, infrastructure, and service accessibility, the West Java Provincial Revenue Agency has introduced various innovative initiatives that enable taxpayers to make payments more easily, affordably, and quickly ("easier, cheaper, and faster") by utilizing advances in information and communication technology.

The Motor Vehicle Tax intensification program is implemented through 34 Regional Revenue Management Centers (Pusat Pengelolaan Pendapatan Daerah/P3DW), which function as Technical Implementation Units of the Provincial Revenue Agency throughout West Java. These 34 offices are organized into five regional coordinating areas based on vehicle ownership potential, police jurisdiction, geographical characteristics, and community conditions.

Each P3DW is assigned tax revenue targets according to its regional vehicle potential. The Purwasukasi, Greater Bogor, and Greater Bandung coordinating regions possess the largest vehicle populations and consequently have the highest tax revenue targets. Within the Purwasukasi region, Bekasi City has the greatest vehicle potential and tax target and falls under the jurisdiction of the Greater Jakarta Metropolitan Police, representing an urban administrative area. In the Greater Bogor region, Bogor Regency has the largest tax potential and operates under the West Java Regional Police jurisdiction with predominantly regency characteristics. Similarly, Bandung II Kawalayaan represents the largest revenue-generating P3DW within the Greater Bandung region and serves an urban area under the jurisdiction of the West Java Regional Police.

The tax intensification efforts undertaken by the West Java Provincial Revenue Agency involve optimizing

available organizational resources while leveraging supportive taxation policies to enhance the effectiveness of Motor Vehicle Tax collection. Through these comprehensive initiatives, the agency seeks to improve tax compliance, maximize revenue collection, and strengthen regional fiscal sustainability.

Based on the background described above, this study aims to:

1. Analyze and describe the implementation of Motor Vehicle Tax collection intensification in reducing the number of Vehicles Not Re-Registered (KTMDU) in West Java Province, including the supporting factors, inhibiting factors, and the strategies employed to overcome implementation barriers.
2. Identify the supporting and inhibiting factors influencing the implementation of Motor Vehicle Tax collection intensification in West Java Province.
3. Examine the strategies adopted to overcome obstacles encountered in the implementation of Motor Vehicle Tax collection intensification in West Java Province.

## 2. Methods

This study employed a single instrumental case study design, focusing on a specific issue by using a single case to provide an in-depth understanding of the phenomenon under investigation. The research adopted a descriptive qualitative approach, which aims to describe the actual conditions of the research object as they naturally occur. Rather than relying on numerical data, qualitative research emphasizes data derived from interview transcripts, field notes, personal documents, memoranda, official records, and other relevant documents.

The study utilized two primary sources of data, namely primary data and secondary data. Primary data were obtained directly from key informants, while secondary data were collected from relevant documents, reports, regulations, and other supporting literature. In qualitative research, the selection of informants is determined entirely by the researcher through purposeful sampling. According to Patton (2002), purposeful sampling involves selecting information-rich cases that can provide the most relevant and meaningful insights based on the objectives and strategy of the study. Consequently, the number of informants is determined by the research objectives and the available resources rather than by statistical considerations. Data were collected through multiple qualitative techniques, including in-depth interviews, direct observation, document analysis, and Focus Group Discussions (FGDs). To enhance the credibility and trustworthiness of the findings, data triangulation was employed by comparing information obtained from different data sources and collection methods.

The data were analyzed using the interactive qualitative data analysis model proposed by Miles and Huberman (as cited in Simangunsong, 2017). This analytical process was conducted continuously until data saturation was achieved and consisted of three sequential stages: data reduction, data display, and drawing and verifying conclusions.

## 3. Results and Discussion

### Motor Vehicle Tax Collection Intensification in West Java Province

The achievement of Motor Vehicle Tax (MVT) revenue targets, which constitutes one of the primary sources of Regional Original Revenue (Pendapatan Asli Daerah/PAD), is largely determined by the effectiveness of tax collection intensification implemented by the West Java Provincial Government through the West Java Provincial Revenue Agency (BAPENDA). Numerous dimensions and indicators influence the implementation of tax intensification activities. These are outlined in the Governor of West Java Decree No. 068/KU.03.02-Bapenda dated February 1, 2023, concerning the Intensification of Motor Vehicle Tax Collection, which serves as the principal guideline for implementing tax intensification programs aimed at

increasing Motor Vehicle Tax revenue in response to the continuously rising annual revenue targets.

Tax collection intensification is a critical process for ensuring that tax potential recorded in the existing tax database is transformed into active tax revenue that contributes directly to government income. In addition, tax intensification promotes taxpayer discipline and compliance in fulfilling tax obligations. According to Firdausy and Carunia Mulya (2018), an effective tax intensification strategy should include several key components, namely expanding the tax base, strengthening tax collection procedures, enhancing tax supervision, improving administrative efficiency, and developing sound tax planning.

### **Tax Revenue Base**

The findings indicate that the identification of potential taxpayers conducted by the Regional Revenue Management Centers (P3DW) of Bekasi City, Bogor Regency, and Bandung II Kawalayaan has generally been consistent with the policy directions established by the West Java Provincial Revenue Agency. The identification process prioritizes four-wheeled vehicles with relatively high tax values, maps areas with substantial tax potential, focuses on vehicles with shorter periods of tax delinquency, and provides payment facilities tailored to taxpayers' behavior and service needs. Consequently, the identification of potential taxpayers is based not only on outstanding tax records but also on tax value, geographical location, taxpayer behavior, and service accessibility.

Therefore, expanding the Motor Vehicle Tax revenue base in West Java Province requires a more comprehensive approach. First, the identification of potential taxpayers should continue to be based on tax value, compliance history, vehicle type, geographical location, and the duration of tax arrears. Second, tax object data should be strengthened through cross-sectoral data integration and field verification. Third, technical regulations governing the management of problematic vehicle records should be established to prevent inaccurate data from becoming a source of unrealized tax potential. Fourth, the zoning of Samsat service delivery should be continuously refined to ensure that service models correspond to regional characteristics and taxpayer behavior. Finally, district and municipal governments should be more actively involved in taxpayer registration and tax intensification through the Motor Vehicle Tax surcharge (OPSEN) scheme. Consistent implementation of these measures would not only expand the administrative tax base but also increase the conversion of tax potential into actual regional revenue.

### **Tax Collection Process**

As evidence of continuous service improvement, the West Java Provincial Revenue Agency received several prestigious awards during 2025, as reported on the agency's official website. These achievements include:

1. Recognition from the Regional Digitalization Acceleration and Expansion Team (TP2DD) in three categories:
  - a. First Best Outstanding Program in the Payment System Services category;
  - b. Second Best Outstanding Program in the Motor Vehicle Tax Service Improvement category; and
  - c. Second Best Outstanding Program in the Network and Signal Availability category.
2. The Innovative Government Award (IGA) 2025, recognizing the West Java Provincial Government as the regional government with the highest number of concurrent government innovation initiatives through the New Sapawarga application for annual Motor Vehicle Tax payments.
3. The West Java Public Information Disclosure Award 2025, receiving the First Best Regional Government Agency distinction.
4. Archival Management Awards in two categories:
  - a. Internal Archival Supervision with an AA rating; and
  - b. Archival Disposal in accordance with national archival standards, procedures, and criteria.

**Table 4.7.** Core Categories of the Tax Collection Process

Core Category	Description
Regulations and Policies	Although the primary legal framework is in place, further refinement of technical regulations and follow-up mechanisms for tax intensification remains necessary.
Human Resource Development	Capacity building is continuously undertaken through training programs, mentoring, standard operating procedures (SOPs), and practical experience to maintain service quality.
Service Digitalization	Technology has been integrated through digital SOPs, online payment platforms, AI-powered chatbots, and strengthened information technology infrastructure.
Infrastructure and Facilities	Service facilities have been expanded, including the establishment of additional Samsat branch offices, to improve public convenience and accessibility.
Service Standardization	Standard operating procedures and regular internal briefings are implemented to ensure consistent understanding and service quality among tax officers across all service units.

Source: Processed by the researcher (2026).

Based on the analysis, strengthening the tax collection process involves more than simply expanding service outlets or providing digital payment systems. It also requires strong alignment among regulatory frameworks, institutional capacity, human resources, infrastructure, and inter-agency coordination. Weaknesses in any of these components may hinder the effectiveness of tax intensification efforts. In the context of West Java Province, strengthening the Motor Vehicle Tax collection process should therefore focus on three strategic priorities: refining the technical implementation regulations, enhancing the capacity of human resources through service excellence and digital competency development, and integrating Samsat services to provide taxpayers with simpler, faster, more reliable, and more accessible services.

### Tax Supervision

The West Java Provincial Revenue Agency (BAPENDA) continues to prioritize a persuasive approach as its primary strategy while maintaining direct enforcement mechanisms to encourage taxpayer compliance. Accordingly, the supervision model integrates taxpayer education, notifications, field inspections, and on-site tax payment services.

Based on the data presented above, of the approximately 5.19 million motor vehicles with tax arrears, only about 764,000 vehicles (14.72%) had been subject to enforcement actions by the Regional Revenue Management Centers (P3DW) throughout West Java. From the perspective of program budgeting, the tax intensification program, with an allocated budget of approximately IDR 10.49 billion, generated an additional IDR 129 billion in revenue from delinquent taxpayers. This finding indicates that increasing the budget for tax intensification activities would enable broader enforcement coverage, resulting in more delinquent vehicles being subject to enforcement actions. Such expansion would not only increase tax revenue but also enhance taxpayer compliance. Content analysis of the interview data identified four core categories related to strengthening tax supervision.

**Table 4.9.** Core Categories of Tax Supervision

Core Category	Description
Preventive Supervision and Tax Intensification Strategy	Motor Vehicle Tax supervision is implemented through a combination of preventive measures and field intensification activities. These include mapping tax arrears, taxpayer outreach and education, digital notification systems, joint enforcement operations, field inspections, and active tax collection. The strategy aims to improve taxpayer compliance both directly and indirectly.
Digitalization	Tax supervision increasingly relies on data integration and collaboration among

Core Category	Description
Inter-agency Collaboration	government agencies, including BPKAD, BKPSDM, and DPMPTSP. Integrating National Identity Numbers (NIK), vehicle registration numbers, and Civil Servant Identification Numbers (NIP) strengthens taxpayer data validity and facilitates the identification of difficult-to-trace tax objects.
Challenges in Tax Supervision	Major constraints include limited human resources, extensive supervisory areas, low taxpayer awareness, and inaccurate vehicle registration data. Furthermore, tax amnesty policies may create moral hazard by encouraging taxpayers to delay payments in anticipation of future penalty waivers.
Tax Law Enforcement	Enforcement measures include administrative penalties, joint inspection operations, field audits, and integrated enforcement campaigns. However, several informants indicated that existing sanctions have not yet produced a sufficiently strong deterrent effect. Consequently, persuasive and educational approaches continue to dominate efforts to improve taxpayer compliance.

Source: Processed by the researcher (2026).

The findings indicate that Motor Vehicle Tax supervision in West Java Province has been implemented through a combination of administrative, digital, persuasive, and enforcement-based mechanisms. Administrative supervision includes mapping Vehicles Not Re-Registered (KTMDU), issuing warning letters and tax arrears notifications, monitoring government-owned vehicles, and inspecting company-owned vehicles. Field supervision is conducted through joint operations, special enforcement campaigns, and direct vehicle inspections. Meanwhile, digital supervision utilizes electronic notifications, WhatsApp broadcasts, and data analytics to identify priority taxpayers for enforcement.

Nevertheless, the existing supervision system has not yet achieved optimal effectiveness due to several constraints, including inadequate technical regulations, limited support from police partners, budget limitations, data validity issues, the large geographical coverage area, and the relatively weak deterrent effect of administrative sanctions. Therefore, future supervision should adopt a risk-based supervision approach by prioritizing taxpayers and tax objects with the greatest revenue potential, including high-value four-wheeled vehicles, company-owned vehicles, government fleet vehicles, and vehicles with long-standing tax arrears. In addition, supervision should be strengthened through consistent administrative blocking mechanisms, integrated inter-agency databases, and reduced dependence on recurring tax amnesty programs. Without consistent supervision and sanctions that effectively deter non-compliance, Motor Vehicle Tax intensification is likely to remain primarily administrative in nature and insufficient to substantially reduce the number of KTMDU vehicles.

### Administrative Efficiency

Efforts to improve administrative efficiency in Motor Vehicle Tax collection intensification in West Java Province have shown encouraging progress, although improvements have not been uniformly achieved across all service types. The greatest efficiency gains have been realized in annual tax payment services through the digitalization of payment channels, simplification of administrative requirements, expansion of satellite Samsat offices, and mobile tax services. However, more complex services, including vehicle ownership transfers, inter-regional vehicle transfers, and five-year vehicle registration renewals, continue to face challenges arising from lengthy administrative procedures, extended service times, multiple institutional visits, and limited digital integration. Content analysis of the interview findings identified six core categories related to administrative efficiency.

**Table 4.10.** Core Categories of Administrative Efficiency

Core Category	Description
Administrative Constraints	The principal administrative challenge concerns vehicle transfer procedures, which remain lengthy, time-consuming, and require visits to multiple government agencies. Bureaucratic complexity continues to be the primary source of service inefficiency.
Administrative Simplification	The provincial government and Samsat offices have simplified several procedures, including eliminating the requirement to present the Vehicle Ownership Certificate (BPKB) and the first owner's Identity Card (KTP) for annual Motor Vehicle Tax payments. These reforms are intended to reduce administrative barriers for taxpayers.
Service Digitalization	Digital transformation has been implemented through the Sapawarga and SIGNAL applications, enabling taxpayers to pay Motor Vehicle Tax online. These innovations have accelerated service delivery, reduced waiting times, and improved service accessibility.
Challenges in Digitalization	Despite significant progress, digital implementation has not yet been fully optimized. Some members of the public remain uncertain about the legal validity of digital documents, while certain services, particularly vehicle transfer procedures, continue to rely on conventional administrative processes.
Service Innovation	Service innovations include the establishment of satellite Samsat offices, Drive-Thru Samsat services, Mobile Samsat units, and the Samsat Masuk Desa (Samades) program. These initiatives aim to expand service coverage and improve accessibility for taxpayers in various regions.
Impact of Digitalization	Digital transformation has positively contributed to greater transparency, reduced opportunities for illegal service fees, increased utilization of digital public services, and improved efficiency in Motor Vehicle Tax administration.

Source: Processed by the researcher (2026).

Accordingly, future efforts to improve administrative efficiency should focus on the integration of inter-agency services, the simplification of vehicle transfer and ownership transfer procedures, the expansion of digital services beyond tax payments to encompass broader administrative processes, and the development of transparent document-tracking systems. Administrative efficiency strategies should also consider regional characteristics and the level of digital literacy among taxpayers. In urban areas, strengthening digital applications and expanding online payment services should be prioritized. In contrast, in geographically extensive areas with varying levels of digital literacy, a hybrid service model combining Satellite Samsat Offices (Samsat Pembantu), Mobile Samsat Units (Samsat Keliling), Samsat Masuk Desa (Samades), Samsat kiosks, and user-friendly digital services should continue to be developed. Without comprehensive administrative simplification and digital transformation, Motor Vehicle Tax collection intensification will continue to face significant obstacles, as taxpayers who are willing to comply remain burdened by lengthy, manual, and inefficient administrative procedures.

Furthermore, data on the utilization of digital payment channels for annual Motor Vehicle Tax payments in West Java Province during the period 2023–2025 indicate a consistently positive trend. The number of taxpayers using the Sapawarga application, particularly its Sambara feature, has increased each year. This trend demonstrates that taxpayers increasingly perceive digital payment channels as convenient and accessible. The growing adoption of digital services represents a positive development and should encourage the West Java Provincial Revenue Agency (BAPENDA) to expand digitalization initiatives beyond annual tax payments by incorporating additional administrative tax services into its digital platform.

The trend is illustrated in the following figure.



Figure 1. Motor Vehicle Tax Payments through Digital Payment Channels

### Tax Planning

The findings indicate that three principal variables are used in determining Motor Vehicle Tax revenue targets: macroeconomic indicators, vehicle growth rates, and the realization of tax revenue in the previous fiscal year. Macroeconomic indicators, including economic growth, inflation, and household purchasing power, are important because they influence taxpayers' ability to fulfill their tax obligations on time. The rate of vehicle growth, particularly the registration of new vehicles, serves as a predictor of future revenue from both the Motor Vehicle Tax (MVT) and the Motor Vehicle Title Transfer Fee (BBNKB). Meanwhile, the previous year's revenue realization provides a practical benchmark for establishing realistic lower and upper target limits. Accordingly, effective tax planning should integrate fiscal data, vehicle registration data, and socioeconomic indicators.

Therefore, sound tax planning should be developed through a data-driven, potential-based, and collaborative planning model. Tax planning should not merely focus on establishing ambitious revenue targets but should also assess whether those targets are realistic, whether the tax object database is accurate, whether the intensification strategy effectively targets priority taxpayers, and whether adequate institutional and human resources are available for implementation. Without accurate and collaborative planning, Motor Vehicle Tax collection intensification risks becoming merely an annual administrative exercise that is insufficient to substantially reduce the number of Vehicles Not Re-Registered (KTMDU) and to sustainably increase Motor Vehicle Tax revenue.

### Supporting and Inhibiting Factors Affecting Motor Vehicle Tax Collection Intensification

The implementation of Motor Vehicle Tax collection intensification in West Java Province is influenced not only by the availability of regulations and operational programs but also by various supporting and inhibiting factors. These factors interact with one another and significantly affect the effectiveness of tax intensification efforts, particularly in reducing the number of Vehicles Not Re-Registered (KTMDU), improving taxpayer compliance, enhancing the accuracy of vehicle registration data, and optimizing Motor Vehicle Tax revenue.

### Inhibiting Factors

The study identified several major factors that hinder the implementation of Motor Vehicle Tax collection

intensification in West Java Province.

1. The absence of adequate technical regulations for handling problematic vehicle records.  
One of the principal challenges concerns the lack of specific technical regulations governing the management of what field officers refer to as "problematic data." These records represent vehicles that remain administratively listed as taxable objects but are, in practice, difficult or impossible to collect taxes from because the vehicles have been severely damaged, lost, transferred to new owners without proper registration, relocated, or their current owners cannot be identified. As a result, these records continue to inflate the administrative tax base even though they cannot realistically be converted into actual tax revenue.
2. Limited financial resources and human resources.  
Tax intensification activities—including tracing delinquent vehicles (KTMDU), delivering tax notification letters, conducting joint enforcement operations, performing field inspections, and updating taxpayer databases—require substantial financial and personnel resources. Field findings indicate that available budgets are often disproportionate to the number of delinquent vehicles. In several Regional Revenue Management Centers (P3DW), only a small proportion of delinquent vehicle addresses can be investigated, limiting the overall effectiveness of tax intensification efforts.
3. Lengthy administrative procedures involving multiple government agencies.  
Complex administrative procedures continue to reduce service efficiency. In the context of tax intensification, complicated procedures discourage taxpayers from maintaining proper administrative compliance. Taxpayers intending to transfer vehicle ownership or process inter-regional vehicle transfers frequently postpone these procedures because they involve lengthy processing times, visits to multiple offices, and uncertainty regarding document completion. Consequently, the quality of vehicle ownership records and taxpayer compliance is adversely affected.
4. Low taxpayer awareness and compliance.  
A significant proportion of taxpayers continue to demonstrate relatively low compliance with Motor Vehicle Tax obligations. In many cases, taxpayers do not default because of financial incapacity but rather because they postpone payments, forget their obligations, feel little attachment to administrative requirements, wait for future tax amnesty programs, or fail to transfer ownership after purchasing second-hand vehicles.
5. High vehicle mobility and frequent ownership changes.  
Motor vehicles are highly mobile taxable assets that can easily be sold, relocated, repurposed, lost, or damaged without timely notification to the Samsat administration. Many vehicle owners fail to report ownership transfers, neglect to process ownership changes, or do not update their registered addresses. Consequently, tax notification letters frequently fail to reach the actual users or owners of the vehicles, thereby reducing the effectiveness of taxpayer identification and compromising the accuracy of the vehicle registration database.
6. The geographical diversity of West Java Province.  
West Java encompasses highly diverse geographical and demographic conditions. Urban areas such as Bandung, Bekasi, and Depok exhibit taxpayer characteristics that differ considerably from those of large rural regencies and remote areas. Geographic barriers, long travel distances to service centers, traffic congestion, industrial estates, gated residential communities, and regions with limited telecommunications infrastructure all reduce the effectiveness of tax collection and taxpayer outreach activities.
7. Dependence on partner institutions, particularly the National Police.

Many tax intensification activities depend on collaboration with Samsat partner institutions, especially the Indonesian National Police. Joint roadside inspections, vehicle registration validation, vehicle transfer procedures, and administrative blocking of vehicle records cannot be conducted solely by the Provincial Revenue Agency. Limitations in police personnel, competing law enforcement priorities, differences in jurisdiction, and institutional administrative procedures may constrain the implementation of tax intensification programs.

### Supporting Factors

The study identified several supporting factors that contribute to the successful implementation of Motor Vehicle Tax collection intensification in West Java Province.

1. Utilization of digital data for identifying potential taxpayers.  
The findings indicate that Regional Revenue Management Centers (P3DW) have increasingly utilized digital data to prioritize tax collection activities, identify areas with high concentrations of Vehicles Not Re-Registered (KTMDU), flag delinquent vehicles, and deliver taxpayer education and notifications through digital communication channels. The use of information systems has enabled tax intensification activities to become more targeted and evidence-based, allowing officers to rely on data analytics rather than solely on conventional manual approaches.
2. Development of information systems and cross-sector data integration.  
The West Java Provincial Revenue Agency (BAPENDA) has strengthened the use of digital information systems through the integration of population administration databases and plans to connect its database with the Electronic Registration and Identification (ERI) system of the Indonesian National Police, as well as other relevant databases. Such integration is essential because the effectiveness of tax intensification depends heavily on the accuracy of taxpayer and vehicle registration data. More accurate ownership records, addresses, contact information, and vehicle status enable more effective tax collection, supervision, and public service delivery.
3. Service innovation and expansion of payment channels.  
The availability of multiple payment channels—including e-Samsat, Sapawarga, Sambara, SIGNAL, Mobile Samsat services (Samsat Keliling), Satellite Samsat Offices (Samsat Pembantu), Drive-Thru Samsat services, and Samsat kiosks—has significantly improved taxpayers' access to Motor Vehicle Tax payment services, making tax compliance more convenient.
4. The OPSEN scheme encouraging district and municipal government participation.  
The implementation of the Motor Vehicle Tax surcharge (OPSEN) has strengthened the involvement of district and municipal governments in tax intensification because they now receive a larger share of Motor Vehicle Tax revenue. This arrangement creates stronger incentives for collaboration between provincial and local governments in vehicle registration, tax notification delivery, taxpayer education, budget support, and service provision. In West Java Province, cost-sharing arrangements between the Provincial Revenue Agency and district/municipal revenue agencies represent a practical example of how the OPSEN scheme enhances regional fiscal collaboration.
5. Public demand for legal certainty and valid vehicle documentation.  
Taxpayers who rely on motor vehicles for daily mobility have a strong interest in maintaining the legal validity of their vehicle registration certificates (STNK), tax status, and ownership documents. This public need can be leveraged as an important basis for taxpayer education and supervision because tax compliance is associated not only with fiscal obligations but also with driving security, vehicle resale value, and legal certainty. Therefore, tax intensification strategies should emphasize the direct benefits of tax compliance, including maintaining vehicle legality, ensuring convenience and safety in transportation, and contributing to regional development.

## Strategies to Overcome Barriers to Motor Vehicle Tax Collection Intensification

According to Poerwadarminta (1991), an effort refers to actions undertaken to achieve a desired objective by applying ideas, strategies, and available resources in a manner that enhances their value and usefulness. In this sense, efforts encompass various actions, policies, and strategic initiatives designed to accomplish specific goals.

Within the context of this study, strategies for overcoming barriers to Motor Vehicle Tax collection intensification are defined as strategic actions aimed at minimizing organizational weaknesses, addressing implementation constraints, leveraging institutional strengths, and capitalizing on available opportunities in the management of Motor Vehicle Tax revenue in West Java Province.

The major challenges identified in this study include the incomplete regulatory framework governing tax intensification, limited financial and human resources, lengthy and complicated administrative procedures for vehicle transfers, ownership transfers, and five-year vehicle registration renewals, low taxpayer compliance, highly dynamic vehicle ownership changes, the extensive geographical coverage of the province, and the dependence of several tax intensification activities on cooperation with police authorities. One of the primary strategies implemented by the West Java Provincial Revenue Agency has been bringing tax services closer to the public in order to facilitate easier access to tax payment services. Given the province's vast geographical area, expanding service accessibility has become a critical strategy. This objective has been pursued by establishing additional service units capable of processing multiple tax administration requests within a single location. For example, the Regional Revenue Management Center (P3DW) of Bogor Regency established two Satellite Samsat Offices in Leuwiliang and Jonggol Districts. Although these satellite offices do not reduce the complexity of administrative procedures, they substantially decrease taxpayers' travel time and improve service accessibility.

As explained by the Head of P3DW Bogor Regency (Yadi, Cibinong, April 17, 2026):

"We have expanded our services following the Governor's directive to establish additional Samsat service units. In 2025, we completed the establishment of Satellite Samsat Offices in Leuwiliang and Jonggol Districts. These offices provide almost all Samsat services except new vehicle registration and operate until Saturdays. Considering the geographical conditions and community characteristics, we have brought services closer to taxpayers by increasing both the service capacity and authority of these Satellite Samsat Offices."

Improving taxpayer awareness and voluntary compliance has also become a strategic priority. Since October 2025, the West Java Provincial Revenue Agency has implemented the Panah Pasopati program, an initiative involving all agency personnel who conduct inspections of parked vehicles in public areas. Vehicles with unpaid taxes receive notification stickers informing owners of their outstanding tax obligations. Because the program relies primarily on existing personnel, it can be implemented with minimal additional cost, making it an effective solution under conditions of limited budget availability. The Panah Pasopati initiative is further supported by proactive outreach programs ("Jemput Bola"), including Mobile Samsat services, Samsat Masuk Desa (Samades), and Satellite Samsat Offices that bring tax services directly to communities and public institutions.

Furthermore, collaboration with multiple stakeholders has been strengthened to improve tax supervision and collection. Cooperation has been expanded by involving neighborhood administrative officials (RT/RW) in delivering tax notification letters and conducting field verification to ensure that notifications reach the correct vehicle owners. In addition, taxpayer education initiatives have been intensified through digital content, collaboration with mass media, and broader public communication campaigns designed to increase public awareness, strengthen trust in government institutions, and promote available regional tax incentive

programs. More intensive and community-oriented socialization regarding the benefits of taxation, periodic discounts or penalty reductions to alleviate taxpayers' financial burdens, and continued expansion of service accessibility to rural communities through partnerships with third-party organizations constitute important strategies for enhancing the effectiveness of Motor Vehicle Tax collection intensification.

#### 4. Conclusion

Based on the findings and discussion presented in the previous sections, the following conclusions can be drawn regarding the implementation of Motor Vehicle Tax collection intensification in West Java Province.

1. Motor Vehicle Tax collection intensification has been implemented in West Java Province, with the following key findings:
  - a. The expansion of the tax revenue base has been carried out by identifying potential taxpayers, with priority given to four-wheeled vehicles because they generate higher tax revenue. However, the identification process has primarily focused on taxpayers who are most likely to make tax payments rather than verifying the actual status and condition of vehicles in the field.
  - b. The regulatory framework governing Motor Vehicle Tax collection intensification has been established and has been implemented across all Regional Revenue Management Centers (P3DW) in West Java. Nevertheless, the Standard Operating Procedures (SOPs) governing vehicle registration and identification services, which fall under the authority of Samsat partner agencies, remain largely conventional and continue to hinder efforts to strengthen the tax collection process.
  - c. Tax supervision has been implemented through a combination of administrative, digital, persuasive, and enforcement-based mechanisms. Administrative supervision includes the application of tax sanctions; digital supervision utilizes WhatsApp blast notifications; persuasive supervision consists of mapping Vehicles Not Re-Registered (KTMDU), distributing tax arrears notification letters, monitoring government-owned vehicles, and inspecting company-owned vehicles; while enforcement activities include joint operations, special enforcement campaigns, and direct field inspections.
  - d. Administrative efficiency in Motor Vehicle Tax collection has improved, although progress has not been evenly distributed across all service categories. The greatest improvements have been observed in annual tax payment services through the digitalization of payment channels, simplification of administrative requirements, expansion of Satellite Samsat Offices (Samsat Pembantu), and proactive outreach services. Taxpayers increasingly expect convenient digital services, indicating that digital transformation should be expanded beyond annual tax payment services to include other tax administration processes.
  - e. Tax planning for Motor Vehicle Tax collection intensification has been supported by technocratic forecasting, historical revenue analysis, vehicle potential mapping, KTMDU analysis, evaluation of previous revenue realization, and collaboration with multiple stakeholders. However, inter-agency collaboration has not yet been sufficiently institutionalized through stronger regulatory frameworks and clearer role allocation among participating stakeholders.
2. Several obstacles continue to hinder the effectiveness of Motor Vehicle Tax collection intensification in West Java Province, including:
  - a. The absence of technical regulations governing the management of problematic vehicle records.
  - b. Tax supervision has not yet reached optimal effectiveness because of limitations related to technical regulations, support from police partner agencies, budget availability, data accuracy, the extensive geographical coverage area, and the relatively weak deterrent effect of existing administrative sanctions.

- c. Samsat services other than annual Motor Vehicle Tax payments continue to rely predominantly on manual and conventional administrative procedures.
  - d. The determination of tax revenue targets has not yet been adequately supported by comprehensive and reliable vehicle potential data.
3. Efforts to overcome these challenges have focused primarily on improving service accessibility and strengthening inter-agency collaboration. These efforts include bringing tax services closer to the public through proactive outreach initiatives, such as Mobile Samsat (Samsat Keliling) and Satellite Samsat Offices (Samsat Pembantu). In addition, collaboration with various stakeholders has been enhanced to strengthen tax supervision, including the implementation of the Panah Pasopati field identification program aimed at improving taxpayer compliance and expanding tax collection coverage.

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