

Tracking Activities For Data Verification of Motorized Vehicles Not Registering in Bekasi City, West Java, Indonesia

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ABSTRACT: This research was conducted to determine the level of effectiveness of tracing implementation activities in order to verify the accuracy of data on motorized vehicles that did not re-register in an effort to support the regional tax stimulus policy provided by the Regional Revenue Agency of West Java Province in the face of the COVID-19 pandemic in Bekasi City. This study uses a qualitative approach and descriptive research type by conducting library research and data collection using documentation on data obtained from related agencies. The results show that the West Java Provincial Government through the Regional Revenue Agency of West Java Province in an effort to relieve Motor Vehicle Taxpayers affected by the Covid-19 pandemic in 2020 has provided a Motor Vehicle Tax stimulus, including exemption from Motor Vehicle Tax fines and giving discounts in tax payments. Motorized Vehicles and Motor Vehicle Title Fee, provided that all data are validated. So that the public can enjoy the stimulus, the West Java Bapenda collaborates with various parties to conduct verification and validation of Motor Vehicle Taxpayer data with the level of the effectiveness ratio of these activities in 2020 of 77.01%, a decrease compared to the achievement in 2019 of 89.09% and in 2018 amounted to 82.14%.

Keywords: Data Verification, Motor Vehicle Tax, Tracking Activities



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INTRODUCTION

Vehicle taxes are made on a variety of factors including engine capacity, passenger capacity, weight and price of the vehicle. Every country in the world has different regulations in determining vehicle tax. (Cox & Eger III, 2006; David, 2013). Several studies conducted in several countries show different vehicle taxation systems, based on several factors. In Brazil, the larger the passenger capacity, the higher the tax (Benvenuti et al., 2016). Meanwhile, in Ireland (Petrov et al., 2019) and Slovakia (Gnap & Konečný, 2015), the older the vehicle, the higher the vehicle tax. In contrast, in the United Arab Emirates, new vehicles are taxed more expensively (Taleb, 2020). One consideration is that older vehicles cause more air pollution, while newer vehicles such as electric vehicles are subject to lower taxes because they do not cause air pollution. (Barros & Pádua, 2019; Nel & Nienaber, 2012)

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Many sectors have been affected by the COVID-19 pandemic in this country, especially in the economic sector. The people's purchasing power has greatly decreased due to the number of employees who have lost their jobs due to layoffs carried out by their workplaces. ([Daparhita & Gorda, 2020](#); [Kalalo et al., 2020](#)). The Head of the Bekasi City Manpower Office, said that throughout 2020, 1,601 workers and workers were laid off due to several companies affected by the Covid-19 pandemic. This figure does not include employees who live in the city of Bekasi, work outside the city of Bekasi and are affected by termination of employment which cannot be accurately recorded at the Bekasi City Manpower Office ([Adam dan Syamsah, 2018](#)).

In an effort to ease the burden on the community as a result of being affected by the COVID- 19 pandemic, the Bekasi City Government has made several efforts to help its people in dealing with their difficulties, especially meeting their primary and secondary needs. One of the secondary needs of Bekasi City residents is the availability of motorized vehicles as a means to carry out activities/mobility of daily life and it is the obligation of motorized vehicle owners to carry out their annual obligations, namely paying taxes and re-registering their motorized vehicles to the Bekasi City Samsat Service Office (Single Administration System Under One Roof), namely the joint office in serving the payment of Motor Vehicle Tax which is part of the Regional Tax.

Thus, the regulation regarding the implementation of the Motor Vehicle Tax is carried out by the level of the Governor or the Regional House of Representatives of the Province of West Java with its derivative regulations carried out by the Chairman of the Regional Revenue Agency of West Java Province as the implementing regulator of the Regional Tax of West Java Province.

In an effort to relieve motor vehicle owners in West Java Province, especially Bekasi City, which has been affected by the COVID-19 pandemic, in 2020 the West Java Provincial Government has provided a lot of stimulus for Motor Vehicle Taxes, including providing a transfer fee-free program, exemption from PKB fines, and exemption from the progressive rate of arrears. In addition, there are also PKB discounts, 5th year arrears exemption, and Regional Tax of Transfer of Motorized Vehicle Names (BBNKB) I discounts, where the program is free of administrative fees and the discount will last until July 31, 2020.

Seeing the high enthusiasm of the public to enjoy the tax stimulus, the Bapenda of West Java Province extended the program by launching it under the name Triple Profit Program which ends on December 23, 2020. There are three benefits that taxpayers can get in this latest program, namely the first is Free of Motor Vehicle Tax Fines. for Taxpayers who are late in processing payments but do not apply for exemption from payment for new motorbikes, change forms, auctions/ex-dumps that have not been registered and replace machines. The second advantage is Free of Principal and Fines for BBNKB II where this program can be used by residents who want to transfer the name of a second motorized vehicle and so on. The third advantage is the freeing of the Changed Name Progressive Principal Rate which is specifically for West Java residents who will apply for the second ownership BBNKB and so on. However, if the taxpayer still has PKB arrears, the PKB rate is only 1.75 percent.

The existence of several regional tax stimuli, especially the Motor Vehicle Tax and Motor Vehicle Transfer Fees provided by the West Java Provincial Government, in this case the Regional Revenue Agency, of course, must be closely followed by the validity and accuracy of data on motorized vehicle ownership registered at the Bekasi City Samsat Office. The large number of data showing that the high number of Motor Vehicle Taxpayers who do not re- register or pay taxes is not entirely correct, it could be that the Taxpayer has made a sale and did not report it to the Samsat Office so that in its real condition the vehicle has changed ownership. It is also possible

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that the owner of the motorized vehicle has changed domicile, so that the address recorded in the Samsat administration is not the same as the actual address. This condition requires updating the data to properly map the implementation of the Regional Tax stimulus, especially the Motor Vehicle Tax in a targeted and effective manner. Right on target that this stimulus is beneficial for Motor Vehicle Taxpayers, which is real and effective, is that this stimulus is useful for Motor Vehicle Taxpayers, namely easing the burden of payment of Motor Vehicle Tax obligations and is useful for increasing the income of Motor Vehicle Taxes and Motor Vehicle Transfers for the Bekasi City Samsat. in the midst of the ongoing COVID-19 pandemic.

To find out the number of motorized vehicle owners in Bekasi City who have not verified or re-registered or have not paid their Motor Vehicle Tax, it is necessary to have supporting data for this research. In Table 1 below, it will be shown how many motor vehicle owners in the city of Bekasi have not verified their data correctly. The indicator of the emergence of this data is the submission of a Tax Return for Payment of Motor Vehicle Taxes (SPKP2KB) which has been carried out by the Samsat Office up to three times and has never been responded to by the Motor Vehicle Taxpayer.

Tabel 1

Motorized Vehicle Data Unverified by the Bekasi City Samsat Office

Vehicle Type	2018	2019	2020
Two Wheels	387.723	363.570	354.984
Four Wheels : Sedan, Jeep, Minibus	37.399	37.015	34.724
> Four Wheels : Bus, Microbus	887	731	769
> Four Wheels : Truck, Pick Up	8.610	7.451	.7.139
Heavy Equipment	1	0	0
Total	434.620	408.767	397.616

Source : Badan Pendapatan Daerah Provinsi Jawa Barat, 2021

From the table above, it can be seen that from 2018 to 2020 the condition of motorized vehicles that have not been verified to re-register or pay motor vehicle taxes is still high. No significant decline was seen. The potential seen from this phenomenon also looks great. Two-wheeled motorized vehicles hold the largest portion each year, in 2018 two-wheeled motorized vehicles that have not been verified were 89.21% of all motorized vehicles that have not been verified. In 2019 it was 88.94% and in 2020 it was 89.28%.

The next table, namely Table 2, shows the number of searchers who are tasked with verifying data on Motor Vehicle Tax Owners/Taxpayers in the Bekasi City area.

Tabel 2

Data on Number of Tracers Verification of Motorized Vehicle Data for Bekasi City Samsat Office

Assignment	2018	2019	2020
P3DW Kota Bekasi *)	9	9	9
Villages in Bekasi City	112	0	0
Tax Center of Stiami Institute of Bekasi Campus	0	87	48
Youth organization in Bekasi City	0	0	0
Others	0	0	0
Total	121	96	57

Source : Badan Pendapatan Daerah (Bapenda) Provinsi Jawa Barat**, 2021

Notes : * P3DW = Pusat Pengelolaan Pendapatan Daerah Wilayah Kota Bekasi

(Regional Revenue Management Center of Bekasi City)

** Bapenda = West Java Provincial Revenue Agency

In verifying the accuracy of Motor Vehicle data that has not re-registered/paid taxes, the West Java Provincial Revenue Agency through its work unit, the Bekasi City Regional Revenue Management Center (P3DW) in collaboration with local government organizations, youth organizations, academics and organizations others since 2018 have deployed the data verification officer, which they call the Search team. As shown in Table 2, there are 121 Searcher officers, all of whom are from P3DW Bekasi City 9 people and from several Villages in Bekasi City area 112 searchers, in 2019 there were 96 Searcher officers from Bekasi City P3DW as many as 9 Searchers and 87 Searchers from the Tax Center of the Stiami Institute, Bekasi Campus and 57 Searchers from P3DW Bekasi City, as many as 9 Searchers and 48 Searchers from the Tax Center of the Stiami Institute, Bekasi Campus.

West Java Province is the most populous province in Indonesia with a population of 48,274,162 consisting of 24,508,885 male and 23,765,277 female population, of course, it has the potential to receive tax funds from its residents in the future. the framework of regional development of West Java Province. However, due to the Covid-19 pandemic that has occurred since November 2019, the receipt of Regional Taxes, both Provincial Taxes and Regency/City Taxes in West Java Province, almost all types of taxes also experienced a contraction in 2020. Of the 5 (five) types of Provincial Taxes, only Cigarette Taxes were used. experienced a surplus growth, while the other 4 (four) types of Provincial Taxes, namely Motor Vehicle Tax, Motor Vehicle Transfer Fee Tax, Motor Vehicle Fuel Tax and Surface Water Tax decreased compared to the previous year's revenue. As described above, the decline in Regional Tax receipts, especially Motor Vehicle Taxes, was due to a decrease in people's purchasing power due to the COVID-19 pandemic and the West Java Provincial Government in this case the West Java Provincial Revenue Agency has provided several Regional Tax stimuli for all Vehicle Taxpayers. Motorized. It is hoped that with this stimulus, the taxpayers will be able to immediately return to carrying out their tax obligations, namely re-registering and paying their Motor Vehicle Tax correctly and on time and of course lighter because of the payment relief provided by the West Java Provincial Government through fiscal stimulus ([Darwin, 2010](#); [Harjo, 2019](#)).

The purpose of this study was to determine the level of effectiveness of data verification activities for motorized vehicles that did not re-register in Bekasi City in an effort to support the Bekasi City Regional Tax stimulus policy. The author uses the theory of effectiveness proposed by Beni Peki in analyzing the data. This theory compares the realization with the target/budget in determining the effectiveness of an activity ([Asriati & Sasmito, 2016](#)).

This research continues several relevant previous studies, including research conducted by [Nurfitriana & Saputra \(2020\)](#) where the results of this study indicate that the performance of the Regional Government in carrying out the collection of Motor Vehicle Taxes and Motor Vehicle Transfer Fees at the Regional Revenue Agency Office of Central Sulawesi Province has been very good in terms of the level of Growth, Effectiveness, and Contribution of Motor Vehicle Taxes and Transfer of Motor Vehicle Title Fee on Regional Tax receipts. The results of this study indicate that the performance of the Regional Government in carrying out the collection of Motor Vehicle Taxes and Motor Vehicle Transfer. Fees at the Regional Revenue Agency Office of Central Sulawesi Province has been very good in terms of the level of Growth, Effectiveness, and Contribution of Motor Vehicle Taxes and Motor Vehicle Transfer Fees to local tax receipts.

The second previous researcher by [Pratiwi et al., \(2017\)](#) with the results showing that the One-Stop One-Stop Administration System (SAMSAT) carries out several strategies in increasing motor vehicle tax revenues in Talisayan District. , this is indicated by the program that has been run is able to increase motor vehicle tax revenues. SAMSAT has optimally carried out its Vision and Mission, although in its implementation it faces several obstacles.

METHOD

The research method used in this scientific work uses qualitative methods where qualitative research is a study that intends to understand what phenomena are experienced by research subjects such as behavior, perception, motivation, action, and others, holistically and by way of description in the form of words and language, in a special natural context and by utilizing various natural methods..

The type of research that I will use is descriptive analysis, which is to analyze the content of the object under study based on sources relevant to the research title. This type of research also describes an event whose operations carry out data collection and processing activities as well as interpreting data that is given a rational meaning while still holding to the principles of logic so as to form a holistic conclusion. Furthermore, the author will provide a description, an overview of the facts, their relationship with the phenomena studied by explaining clearly and in detail.

Data collection was carried out through literature studies, namely by reading, reviewing and analyzing various literatures, both in the form of documents, books, journals, publication data from the West Java Provincial Revenue Agency, the Bekasi City Manpower Office and from the official website. The implementation of data analysis in the study includes 3 (three) activities, namely carrying out data reduction (data reduction), presenting data (data display), and drawing conclusions/verification (conclusion drawing/verification).

In this study the author will analyze the effectiveness of data verification activities for Motor Vehicle Taxpayers who have not re-registered / Taxpayers have not paid Motor Vehicle Taxes in an effort to take advantage of the Regional Tax stimulus provided by the West Java Provincial Government through the Regional Revenue Agency Office, where The stimulus is in the form of providing discounts and the abolition of Motor Vehicle Tax fines and Motor Vehicle Transfers as well as Motor Vehicle Tax stimulus which aims to enable the Motor Vehicle Taxpayers to carry out their obligations to pay Motor Vehicle Tax more lightly without being burdened with late fees. This study refers to the effectiveness theory proposed by Beni Peksi, who argues that the effectiveness ratio is by comparing the realization with the budget, while the criteria for measuring effectiveness are based on the Decree of the Minister of Home Affairs Number 690,900,327 of 1996 with the following criteria:

1. The comparison result of the achievement rate of more than 100% means it is very Effective
2. The comparison results reach 90-100% means it is effective
3. Comparison results reach 80-90% meaning quite effective
4. The comparison results reach 60-80% meaning less effective
5. The comparison result is less than 60% which means it is not effective

RESULT AND DISCUSSION

From the data that has been reduced, it is known that the number of motorized vehicles that have not re-registered in Bekasi City from 2018 to 2020 is still high. Two-wheeled motorized vehicles are the largest contributor of the number of motorized vehicles that have not re-registered for the past three years. In 2018, two-wheeled motorized vehicles that had not verified re-registration as many as 89.21% of all motorized vehicles that had not been verified. In 2019 it was 88.94% and in 2020 it was 89.28%. In order to make it easier to carry out this research, two types of classification of motorized vehicles were carried out, namely the two-wheeled motorized vehicle group hereinafter referred to as (R2) and the other group which has more than two wheels. Meanwhile, those with more than two wheels are divided into four categories, namely four-wheeled sedans, jeeps and minibuses (R4-SJM), categories of more than four-wheeled types of buses and small buses (microbus) (R>4-B), category of more than four wheels, types of trucks and pickups (R>4-T) as well as a special category, namely heavy equipment (AB).

In 2018, a total of 434,620 motorized vehicles that had not been verified consisted of 387,723 (R2), 37,399 (R4-SJM), 887 (R>4-B), 8,610 (R>4-T) and 1 heavy equipment vehicle. In 2019, a total of 408,767 motorized vehicles that have not verified, consisting of 363,570 (R2), 37,015 (R4-SJM), 731 (R>4-B) and 7,451 (R>4-T) and in 2020 as many as 397,616 consisting of 354,984 (R2), 34,724 (R4-SJM), 769 (R>4-B) and 7,139 (R>4-T). While the search officers tasked with verifying data in 2018 were 121 people, in 2019 there were 96 people and in 2020 there were 57 people. The number of searchers has decreased in line with the emergence of the COVID-19 pandemic.

If it is noticed that in 2018 the ratio of this search activity is 1: 3,592, it means that a searcher has the task of verifying 3,592 motorized vehicles. In 2019 the ratio rose to 1: 4,258 while in 2020 it increased to 1: 6,976. When viewed from this ratio, in 2018 each searcher will be charged an average of 10 verification data per day, in 2019 as many as 12 verification data and in 2020 as many as 19 data that must be verified. These data are only primary data in 2018, 2019 and 2020, respectively, meaning that motor vehicle data were completely unverified in those years without an overflow of unverified data remaining in previous years.

Table 3 shows data on tracking activities that must be carried out based on targets consisting of data on motorized vehicles that have not been verified in the relevant year plus overflow data from previous years. The abundance of data that has not been verified in previous years greatly affects the level of accuracy of the data received by the management of the West Java Provincial Revenue Agency and officials of the Bekasi City Regional Revenue Management Center in making strategic policies.

Table 3

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Number of Targets and Realization of Vehicle Data Verification for Bekasi City Samsat Office

Description	2018	2019	2020
Target	1.262.892	1.200.674	1.217.349
Realization	1.037.407	1.069.546	937.454
Percentage	82,15%	89,08%	77,01%

Source : Badan Pendapatan Daerah Provinsi Jawa Barat, 2021

In 2018 there were data on all types of motorized vehicles that had not been verified as much as 1,262,892 verification data that had to be searched by a search team of 121 people, meaning that each searcher would get a target to verify data an average of 10,437 data a year or as many as 29 data every day. In that year, 1,037,407 or 82.15% of data were verified, or each searcher managed to verify an average of 8,574 data per year or 24 data per day.

In 2019 the target data for verification fell to 1,200,674, with 96 searchers of which 87 people (91%) were students of the Stiami Institute, Bekasi Campus. In other words, every searcher in 2019 is given a target to verify an average of 12,507 data or 35 data per day. In the midst of limitations by dividing their time for lectures, the average searcher, most of these students succeeded in carrying out data verification tasks in 2019 as many as 1,069,546 data or 11,141 data or 31 data that were successfully verified every day.

In 2020, 1,217,349 data are targeted for verification for 57 searchers (48 searchers are from Stiami Institute students, Bekasi Campus). From this data, in 2020 each searcher has a target of verifying 21,357 data or 59 data that must be verified every day. The realization achieved by the searchers in the midst of the outbreak of the covid 19 pandemic was 937,454 data that were successfully verified, or 46 data were successfully verified every day, equivalent to a 77% success rate of the target.

Based on the theory from Beni Pekei and the determination of the effectiveness criteria based on the Decree of the Minister of Home Affairs Number 690,900,327 of 1996 which the author used as a reference in this study, it can be seen that the level of effectiveness of the implementation of this tracking activity in 2018 reached 82.14% which means it is in the quite effective category. , in 2019 this activity reached an effectiveness level of 89.08% which was included in the quite effective category and in 2020 it reached an effectiveness level of 77.01% and was included in the less effective category. The lack of success of this search activity in 2020 was caused by two things, firstly there was a decrease in the number of searchers, which was 57 searchers, compared to 2018 as many as 121 searchers and in 2019 as many as 96 searchers. The second cause is the COVID-19 pandemic, which limits the activities of searchers in order to maintain the safety of each searcher.

CONCLUSION

From the above discussion about tracking activities for data verification of motorized vehicles not re-gisterin in Bekasi City, West Java, it can be concluded that :

1. The West Java Provincial Government through the West Java Provincial Revenue Agency to relieve Motor Vehicle Taxpayers affected by the COVID-19 pandemic in 2020 has

provided a Motor Vehicle Tax stimulus in two stages, the first stage is the transfer of title tax exemption program, the exemption of Motor Vehicle Tax fines, exemption from progressive rates of principal arrears, granting of discounted Motor Vehicle Taxes, exemption of 5th year arrears, and discounts on BBNKB I and the second stage is the Basic Exemption and Fines of BBNKB II (Tax for Transferring Motor Vehicles), exemption of Progressive Tariffs for Principal Arrears.

2. The effectiveness ratio of data verification activities for the Bekasi City Motor Vehicle Taxpayer in an effort to utilize the 2020 Motor Vehicle Tax stimulus is at a level of 77.01% and is in the less effective category. A decrease compared to the achievement in 2019 of 89.09% and 2018 of 82.14%.
3. The low achievement level of effectiveness of data verification activities for Bekasi City Motor Vehicle Taxpayers in 2020 is due to the Covid-19 pandemic which limits the movement of searchers and reduces the interest of volunteers to become searchers.

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