The Effectiveness of Motor Vehicle Tax Reduction Program in Increasing Local Revenue

Ditta Ariyanti*[1], Ach. Yasin[2]
[1,2]Universitas Negeri Surabaya, Jl. Lidah Wetan, Surabaya, East Java, Indonesia
*ditta.20011@mhs.unesa.ac.id

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ABSTRACT: *The tax Reduction program aims to increase taxpayer compliance and regional tax revenues by eliminating administrative sanctions for taxpayers in arrears. This research evaluates the effectiveness of the motor vehicle tax reduction program in increasing Original Regional Income (PAD) at the South Surabaya SAMSAT Joint Office from an Islamic economic perspective. With a quantitative descriptive approach, data is obtained through documentation and interviews and analysed using descriptive statistics. The research shows that the motor vehicle tax reduction program significantly increases PAD. From an Islamic economic perspective, this policy is fair and beneficial because it allows people to pay taxes without fines. However, further evaluation is required to ensure ongoing tax compliance. This research adds to the Islamic economics literature by examining local tax policies and providing insight for local governments in designing effective and fair fiscal policies.*

Program pemutihan pajak bertujuan meningkatkan kepatuhan wajib pajak dan penerimaan pajak daerah dengan menghapus sanksi administrasi bagi wajib pajak yang menunggak. Penelitian ini mengevaluasi efektivitas program pemutihan pajak kendaraan bermotor dalam meningkatkan Pendapatan Asli Daerah (PAD) di Kantor Bersama SAMSAT Surabaya Selatan dari perspektif ekonomi Islam. Dengan pendekatan deskriptif kuantitatif, data diperoleh melalui dokumentasi dan wawancara, dianalisis menggunakan statistik deskriptif. Hasil penelitian menunjukkan bahwa program pemutihan pajak kendaraan bermotor meningkatkan Pendapatan Asli Daerah (PAD) secara signifikan. Dari perspektif ekonomi Islam, kebijakan ini adil dan bermanfaat karena memungkinkan masyarakat melunasi pajak tanpa denda. Namun, evaluasi lebih lanjut diperlukan untuk memastikan kepatuhan pajak berkelanjutan. Penelitian ini menambah literatur ekonomi Islam dengan mengkaji kebijakan pajak lokal dan memberikan wawasan bagi pemerintah daerah dalam merancang kebijakan fiskal yang efektif dan adil.

Keywords: *Tax Program, Vehicle Tax, Regional Revenue.*

I. INTRODUCTION

Taxes are a source of income that aims to encourage regional development in Indonesia and create a prosperous society (Ichlas et al., 2022). To achieve this, the government is responsible for increasing state income, especially at the regional level. One source of tax revenue is a regional tax under the Regional Tax and Levy Law Number 28 of 2009. Regional tax and levy are two of the sources of revenue in regional government and are very important for financing local government programs (Sasana et al., 2021). Taxes are collected to finance regional government operations and regional development (Ichlas et al., 2022). In Islam, tax is a form of *mu'amalah* in the economic sector that fulfils the state's needs, financed by the community or implemented collectively. Basically, the obligation to pay taxes is only for non-Muslim communities because Muslim communities are obliged to pay zakat for those who have fulfilled the provisions regarding zakat payments. However, a situation may occur where zakat can no longer provide sufficient state funding, so tax or *dharibah* collection for Muslim communities is permitted. This is, of course, with several stringent provisions and decided by the expert *Halli wal Aqdi*. No text in Islamic law explicitly regulates *dharibah* or taxes, so legal decisions regarding taxes in Islamic law are based on public benefit. One of the rules of *ushul fiqh* states that general interests take priority over special interests. This basis can be used as a reference in tax collection, as stated in the fatwa drafted by Maliki school figures. In state life for Muslims, complying with tax obligations determined by the government is the same as the obligation to pay zakat determined by religion.

In Indonesia, there are several types of taxes, including motor vehicle tax (PKB). According to the Law of the Republic of Indonesia, Number 28 of 2009 in Article 1, numbers 12 and 13, vehicle tax is a tax on ownership or control of motorised vehicles (Haryadi & Ernandi, 2023). Motor vehicle tax (PKB) functions as a huge source of income for local governments and reflects Indonesia's large motor vehicle population, which continues to increase yearly. The development of the number of motorised vehicles by type (unit) in Indonesia in 2020 reached 136,137,451 units and experienced an increase in 2021, reaching 141,992,573 units (BPS, 2021). In East Java Province, especially in Surabaya, the number of motorised vehicles continues to increase. The number of motorised vehicles registered by vehicle type in 2020 also reached a huge figure, 3,259,661 units (BPS, 2021). Receiving regional income through motor vehicle taxes plays a significant role for regional governments. In 2021, motor vehicle tax revenue at the UPT PPD South Surabaya Regional Revenue Agency will reach IDR. 408,636,079,984, and in 2022, it will increase by IDR. 444,491,817,782, (UPTPPD South Surabaya, 2023). However, even though there has been an increase in the amount of local revenue received in the city of Surabaya, there are still many people who are reluctant to pay vehicle tax. This is evidenced by the existence of arrears that still exist due to the absence of payments made by motor vehicle taxpayers. From 2018 to October 2023, motor vehicle tax arrears for R2 (2-wheeled) reached IDR. 14,877,243,750, and for R4 (4 Wheels), it reaches Rp. 21,398,270,900, so government efforts are needed to collect taxes to increase regional income.

The motor vehicle tax reduction program aims to increase local government revenue collection (Ulya et al., 2022). This program aims to lighten the burden on taxpayers by eliminating administrative fines, transfer of name fees, and even progressive motor vehicle tax (PKB) (Awalina & Puspitasari, 2022). Apart from that, another aim of this initiative is to expedite regional revenue collection. By obtaining easy regional income, local governments will have adequate and stable resources to carry out various service programs more efficiently. Thus, this program increases administrative efficiency and contributes significantly to improving the quality of public services to the community. Taxes are used to fund various government needs, such as helping the poor, building public facilities (hospitals, schools, etc.), building welfare facilities (roads), and many other services. If something is not done, it will bring a lot of harm to the community. A policy may be implemented, such as collecting taxes from the community, which will later be returned to the community for the benefit of paying the tax.

Sharia law aims to express the interests of human life by avoiding detrimental things. The motor vehicle tax reduction program is based on Article 74 of Law Number 22 of 2009 concerning eliminating motor vehicles. The article states that vehicle owners must arrange and pay the tax before the two-year period ends. If ownership is not renewed within two years, ownership status will be lost. The existence of a bleaching program (tax reduction program) can be one of the government's efforts to provide benefits to local communities and increase regional income (Rahayu et al., 2024). The public's tax burden will be reduced by removing administrative sanctions for motor vehicle tax arrears. Regional governments can also support the Regional Revenue and Expenditure Budget (APBD) with income from motor vehicle tax revenues. In 2022, the motor vehicle tax will contribute to IDR. 444,491,817,7782 of the total Regional Original Income (PAD) of Rp. 3,387,055,588,289, so in this case, the motor vehicle tax amnesty program is very much under the principle of *maslahah*, namely by providing benefits to the community (Ayu & Jati, 2024; Ulya et al., 2022).

II. METHOD

The method used in this article is descriptive qualitative. This research focuses only on motor vehicle taxes and the motor vehicle tax reduction program at the SAMSAT South Surabaya Joint Office. This research aims to describe and explain existing phenomena, both natural and man-made. This research also examines valuable activities' characteristics, qualities, and relationships. Descriptive qualitative research does not treat, manipulate, or change the variables under study. Instead, this research describes the phenomenon as it is. This research aims to make the discussion more focused, organised, and objective. Researchers try to thoroughly understand all the data they obtain related to the effectiveness of the bleaching program, which will then be described or in the sense of findings obtained from interviews and observations from data sources, which will be used as indicators to create interview question instruments. Furthermore, the interview results will be analysed. The analysis process is carried out to produce the conclusion of the research.

III. RESULT AND DISCUSSION

The motor vehicle tax reduction program is a strategic action taken by local governments to eliminate or reduce the tax fines owed, while taxpayers must still pay the basic tax. This program not only offers a waiver of fines but also free title transfer fees (Putubasai et al., 2024). This means that any vehicle purchased, whether used or new, must be reversed to ensure that it is registered in the new owner's name. This name-changing process involves several costs that must be paid by the taxpayer, including name-changing fees, basic tax, motor vehicle registration number (TNKB) printing costs, and motor vehicle owner's book (BPKB) fees. In the Motor Vehicle Transfer of Title Fee (BBNKB) whitening program, taxpayers only need to pay basic tax and printing costs for Vehicle Registration Certificates (STNK) and BPKB. This policy was created to ease the burden on taxpayers who often feel burdened by high administrative fines, so it is hoped that more taxpayers will be motivated to pay off their obligations without worrying about additional fines. The motor vehicle tax reduction program is specifically for the people of East Java, especially those with motor vehicle tax arrears, taxpayers who want to change the name of a motor vehicle, and taxpayers who own more than 1 (one) 4 (four) wheeled vehicle. The motor vehicle tax reduction program aims to increase PAD through increasing sector tax revenues and encouraging taxpayer initiative to pay their vehicle taxes. Local governments hope to collect more pending tax payments by eliminating administrative sanctions. This will increase Regional Original Income (PAD), which can be used to finance various development programs and public services (Syahrin, 2021).

Effectiveness of Motor Vehicle Tax Reduction Program in Increasing Local Revenue

The East Java Provincial Government has taken concrete action to increase motor vehicle tax payments and taxpayer compliance. East Java Governor's Decree Number 188/226/KPTS/013/2022 concerning East Java Province Regional Tax Exemption was officially announced on April 14 2023. This regulation specifically regulates administrative sanctions for Motor Vehicle Tax (PKB) and Vehicle Title Fees. Motorised (BBNKB) for the second delivery. The motor vehicle tax reduction program aims to encourage owners to pay their taxes by providing relief or eliminating unpaid tax arrears in part or in full. According to regulation no. 44 of 2017, the motor vehicle tax reduction program waives administrative sanctions for late payments to encourage motor vehicle owners to pay their taxes more quickly and reduce the financial burden they may experience due to tax arrears (Ahmad et al., 2021). This program also has the main objective of increasing local revenue. The level of effectiveness can be measured by comparing the plans that have been established with the results that have been realised in practice (Husna, 2018). This process involves a thorough evaluation of the extent to which the initial objectives and specific targets formulated in the plan have been achieved. The effectiveness or success of this motor vehicle tax reduction program can be seen through the increase in Original Regional Income (PAD) and several indicators (Syabana & Usman, 2023). There are four indicators of effectiveness: accuracy of program targets, program socialisation, achievement of program objectives and program monitoring. The explanation is as follows:

1. Accuracy of Program Goals

   The accuracy of program goals refers to the extent to which a program or policy is able to achieve the set target group and achieve program goals efficiently and effectively. The motor vehicle tax reduction program is intended for people in East Java Province, especially taxpayers who still have motor vehicle tax arrears. Some of the main groups of taxpayers targeted by this program are those with motor vehicle tax arrears, who plan to change the name of their vehicles, and those who own more than one four-wheeled vehicle. The program is intended to help people who have to pay their taxes, both because of accumulated tax arrears and because of the administrative process required to reverse the name of a vehicle. The program also aims to ensure that owners of four-wheeled vehicles with more than one unit can meet their tax obligations more effectively and regularly. The motor vehicle tax reduction program is expected to achieve more optimal results in improving tax compliance, reducing tax arrears, and increasing local revenue from the motor vehicle tax sector through an approach focused on these groups.

2. Program Socialisation

Program socialisation aims to ensure that everyone involved understands the purpose, benefits, and how the program works, as well as participates in or benefits from the program. Socialisation of the motor vehicle tax reduction program is one of the important steps to ensure its success. This effort involves disseminating information widely and evenly to the public so that they understand the purpose, benefits, and procedures associated with the bleaching program (Kaldha & Triwidatin, 2023). Socialisation was carried out by the SAMSAT Joint Office of South Surabaya through socialisation to companies, conducting socialisation using mobile work cars, broadcasting on the radio, and holding talk shows on JTV.

3. Achievement of Program Objectives

The achievement of program objectives refers to the extent to which a program or activity achieves the desired results as determined by the goals that have been set. The leading indicator of the success of this program is a significant increase in motor vehicle tax revenue, which directly contributes to Regional Original Revenue (PAD). To facilitate the presentation of data, the following researcher presents data on the realisation of PAD revenues in the Motor Vehicle Tax (PKB) sector of UPT PPD South Surabaya below.

Table 1. Realisation of local revenue in the motor vehicle tax sector

No	Month	2023 APBD Target	Reception this Month	Acceptance Until this Month	%
1.	January	402.800.000.000	37.256.149.050	37.256.149.050	9,25%
2.	February	402.800.000.000	32.708.378.050	69.964.527.100	17,37%
3.	March	402.800.000.000	35.742.474.050	105.707.001.150	26,24%
4.	April	402.800.000.000	29.340.065.000	139.047.066.150	33,53%
5.	May	402.800.000.000	38.432.510.300	173.479.379.950	43,07%
6.	June	402.800.000.000	37.103.920.600	210.783.552.200	52,33%
7.	July	402.800.000.000	39.896.270.500	250.679.822.700	62,23%
8.	August	402.800.000.000	37.252.153.150	287.931.975.850	71,48%
9.	September	402.800.000.000	35.146.232.600	323.078.208.450	80,21%
10.	October	402.800.000.000	44.402.985.500	367.481.193.950	91,23%
11.	November	431.445.000.000	38.335.364.925	405.816.558.875	94,06%
12.	December	431.445.000.000	37.872.616.700	443.689.175.575	102,84%

The data above shows that the Motor Vehicle Tax sector has a huge potential to receive Regional Original Revenue. Taxpayers have been interested in paying off their arrears through this whitening program, although previously, they may have been reluctant due to large administrative sanctions. After the sanctions are removed or reduced, many taxpayers take advantage of this opportunity to meet their tax obligations, increasing tax revenue. This will not only increase PAD revenues but also build the foundation for a more efficient and sustainable taxation system.

The increase in Regional Original Revenue in the motor vehicle tax sector is one of the indicators of the success of the motor vehicle tax reduction program at the SAMSAT Joint Office in South Surabaya. Local governments obtain more resources to finance development and public services, which improves people's welfare. In addition, the success of the implemented tax policy can be measured through the success rate of the bleaching program in achieving the Regional Original Revenue (PAD) target at the SAMSAT Joint Office of South Surabaya. The APBD target set for 2023 is Rp. 402,800,000,000, which will increase again in November 2023 to Rp. 431,445,000,000. From the APBD target, the SAMSAT Joint Office of South Surabaya achieved the target with motor vehicle tax revenue of Rp. 443,689,175,575. From the 2023 bleaching program, the contribution of the Motor Vehicle Tax (PKB) sector to PAD increased significantly by 57.7%. Previously, the PKB sector's contribution to PAD was only 33.53%, but this significant increase became 91.23% after the bleaching program began. This significant increase shows that the bleaching program effectively increases the PAD of the Motor Vehicle Tax (PKB) sector.

This increase indicates increased collection of outstanding taxes and taxpayer compliance. Many taxpayers who may have previously been reluctant or have trouble paying taxes take advantage of bleaching programs to pay off their tax arrears without facing administrative fines or penalties. This definitely encourages them to be more thorough when fulfilling their future tax obligations. In addition, this increase in PAD also shows that the government's plan to implement the bleaching program is successful. With a 57.7% increase in PAD from the PKB sector, local governments can better fill the regional treasury and provide funds for various development programs and public services that benefit everyone.

4. Program Monitoring

Program monitoring refers to the systematic process of observing and evaluating the performance of a program or activity to determine the extent to which goals and objectives have been achieved. The main purpose of program monitoring is to ensure that the program is running as planned, identify any issues or challenges that may arise during implementation, and gather the necessary data to evaluate its effectiveness. Several evaluations and challenges exist in implementing the motor vehicle tax reduction program. To ensure that the objectives of the motor vehicle tax whitening program are well achieved, program supervision is carried out at SAMSAT South Surabaya through a systematic and structured process. This supervision involves strict supervision and thorough data analysis. The data collected includes the number of taxpayers who take advantage of bleaching, the total tax arrears paid, and the increase in PAD in the motor vehicle tax sector to ensure that each stage of the program implementation is running according to the plan and achieving the target, this monitoring is carried out on an ongoing basis. In addition to collecting data, program monitoring is also directly related to taxpayers paying taxes at SAMSAT South Surabaya (Irsan, 2022).

In the ongoing whitening program, taxpayers can provide feedback or evaluation. Feedback from the community as a whole is more likely to be positive because the motor vehicle tax whitening program can provide relief to the community in paying their motor vehicle tax. However, this program may have also received criticism from the public related to the long-term impact of the program, such as people are reluctant to pay taxes on time because they prefer to wait for the bleaching program. This input from taxpayers is very useful because it provides a direct view from the public on how effective the program is, the obstacles they face, and improvement solutions.

Overall, the 2023 bleaching program increased Regional Original Revenue by 57.7% in the Motor Vehicle Tax sector, showing that this method is very effective. This success should serve as an inspiration for similar programs in the future, with the hope of continuing to increase Regional Original Revenue and encourage more sustainable economic growth in the region. The motor vehicle tax whitening program also greatly increases public awareness of their obligation to pay taxes. This program makes people more aware of the importance of paying taxes on time and informs them of what happens if they are delinquent in paying their taxes. The program encourages people to voluntarily pay motor vehicle taxes due to administrative sanctions that previously deterred many taxpayers (Darmayani & Hasibuan, 2022). In addition, this whitening program helps improve the relationship between the government and the community. Here, the government shows good faith by granting leniency, and the community does so more obediently. The program increases tax revenues and changes how taxpayers behave, making them more compliant and accountable for their tax obligations. Therefore, the motor vehicle tax whitening program is very helpful in improving the tax compliance culture in the community (Balliyand & Faisal, 2022).

Islamic Economic Perspective Related to Tax Collection and Motor Vehicle Tax Reduction Program

Taxes are fiscal policy instruments that function as a source of state revenue and regulate the economy. The role of tax policy is to achieve economic goals and improve social aspects such as equity, education, health, and others. Taxes imposed on various sectors of economic life are the main source of state revenue and play an essential role in managing the state budget. Collecting motor vehicle taxes is considered one of the important ways to achieve social welfare and social justice (Darmakanti & Febriyanti, 2021).

In Islamic economics, everyone has a social responsibility to help the common welfare. Tax collection is expected to distribute the financial burden fairly throughout society so that no particular group is disproportionately burdened. In Islamic economics, taxes are intended to achieve the common good, so the funds collected through taxes are intended to improve public welfare and promote social justice. Public programs and services such as social assistance, education, health, and infrastructure development are funded to improve the community's quality of life. This principle aligns with Islamic teachings, emphasising the importance of sharing wealth and resources for the common good. The obligation of Muslims to pay zakat and their property is different, according to some scholars (Fikri & Thamrin, 2021). Scholars who allow taxes are based on the fact that the taxes carried out are voluntary and without coercion. This voluntary tax is considered an *infaq*, gift, or grant to the government. However, if the tax is considered a burden (*dharibah*), it is considered a mandatory contribution with sunnah status in addition to the mandatory zakat. Some scholars prohibit taxes, but most allow them. The evidence used as a basis for scholars who prohibit taxes is in the sunnah of the Prophet Muhammad PBUH from Uqbah bin Amir, who said:

> "The one who collects the muks will not go to heaven". (HR. Abu Daud, Al-Hakim, Ibn Khuzaimah from the narration of Muhammad bin Isaac).

Another opinion on applying taxes is based on the principle of *maslahah*, which means that the taxes paid by a country will be used to fight poverty and help people who do not have access to medical care, finance development, and other things. Every use of taxes has a positive impact on society, and the value of the benefits is greater than the negative impact (Putra et al., 2023). Considering this, most scholars of *ahlul sunnah wal jama'ah*, including Imam Shafi'i, Hanafi, Maliki, and Hambali, argue that customs or taxes cannot be used to generalise *muks* and *usyur*. In addition, he stated that *muks*, derived from the word "*muks*" and means "reduction of wealth by tyranny", is a type of levy carried out by merchants unjustly. These Imams agreed that government taxes could be applied because the concept of *muks* was not in taxes. This is because tax funds are used to build infrastructure and other facilities. Taxes are considered an important tool for achieving social justice and general welfare. The main principle of Islamic law, *maslahah*, which means public benefit or benefit, ensures that every policy truly benefits society. Government policies and the common good are the basis for tax payments. As in Q.S An-nisa Verse 59:

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوٓاْ أَطِيعُواْ ٱللَّهَ وَأَطِيعُواْ ٱلرَّسُولَ وَأُوْلِي ٱلۡأَمۡرِ مِنكُمۡۖ فَإِن تَنَٰزَعۡتُمۡ فِي شَيۡءٖ فَرُدُّوهُ إِلَى ٱللَّهِ وَٱلرَّسُولِ إِن كُنتُمۡ تُؤۡمِنُونَ بِٱللَّهِ وَٱلۡيَوۡمِ ٱلۡأٓخِرِۚ ذَٰلِكَ خَيۡرٞ وَأَحۡسَنُ تَأۡوِيلًا

In the previous verse, it is explained that people who are Muslims must obey Allah SWT, the Prophet Muhammad SAW, and also ulil amri, which means government. In Saheeh Bukhari, there is a hadith narrated by Abdullah bin Umar. The Prophet Muhammad PBUH said:

> "Listen and obey your leader, even if he is a slave of Habshi, as long as he leads you with the Book of Allah." (HR. Bukhari)

Al-Qurthubi affirms that this hadith commands obedience to legitimate leaders as long as they rule justly and under the *Shari'ah*. He also mentioned that if the leader orders something contrary to Sharia, then obedience is not mandatory. The obedience in question includes complying with government laws and regulations, including paying taxes. The government collects taxes for public interests, such as infrastructure development, education, health, and other public services. From the perspective of Islamic economics, taxes can be seen from the perspective of *maslahah*, which is divided into three categories: *maslahah mulgha* (rejected interests), *maslahah mu'tabarah* (recognised interests), and *maslahah mursalah* (interests that are not explicitly mentioned in sharia texts but are accepted for their benefit) (Martadani & Hertati, 2019).

In this case, taxes are allowed in Islam even though no verse in the Qur'an explicitly mentions the collection of taxes. Therefore, taxes can be classified based on the principle of *maslahah mursalah*, which recognises interests not clearly mentioned in the *nash* but considered to bring general benefits and welfare to society. This principle allows Muslims to accept and comply with the obligation to pay taxes as a form of contributing to the development and benefit of society. Likewise, the motor vehicle tax reduction program is seen as an effort to achieve *maslahah* or public benefits, namely the social and economic welfare of the community. This program allows vehicle owners to pay off tax arrears by eliminating fines or reducing the principal of outstanding taxes, easing their financial burden. However, until now, there is still no mention related to the motor vehicle tax reduction program, so it can be said that it is also included in the category of *maslahah mursalah* (Ulya et al., 2022). Thus, paying taxes is not just a legal obligation as a citizen, but it can also be considered part of a Muslim's moral and ethical responsibility to contribute to the social and economic well-being of the community (Rasyid, 2022).

IV. CONCLUSION

After conducting research on the effectiveness of the motor vehicle tax reduction program, it can be concluded that the motor vehicle tax reduction program carried out at the SAMSAT Joint Office of South Surabaya effectively increases Regional Original Revenue in the Motor Vehicle Tax sector. This is evident from the results of bleaching in 2023, showing a significant increase of 57.7% in Regional Original Revenue from the Motor Vehicle Tax sector; this shows the effectiveness of the whitening program in increasing Regional Original Revenue. Tax collection aims to achieve the common good, in line with Islamic teachings, emphasising the importance of sharing wealth and resources for the common good. Although there are differences of opinion among scholars regarding Muslims regarding taxes, the collection of taxes is generally seen as something permissible in Islam, especially if the tax is carried out on the principle of the common good. From the perspective of Islamic economics, taxes follow the maslahah mursalah principle because there is no offensive nash related to taxes, as with the vehicle tax whitening program.

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