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IMPLEMENTATION OF THE 2023 ANNUAL MOTOR VEHICLE TAX FINES DISPENSATION POLICY AT THE ONE-ROOF SINGLE ADMINISTRATION SYSTEM (SAMSAT) BARRU

Rahmi Rais
ITBA Al Gazali Barru
rahmirais@algazali.ac.id
Sri Hardianti Lukman
ITBA Al Gazali Barru
srihardiantilukman@algazali.ac.id

ABSTRACT

This study aims to examine the implementation of the 2023 Annual Motor Vehicle Tax Fines Dispensation Policy at the One-Roof Single Administration System (SAMSAT) Barru. The policy was introduced to alleviate the financial burden on taxpayers and encourage tax compliance by waiving penalties for overdue payments. Using a qualitative descriptive approach, data were collected through interviews with SAMSAT officials and relevant stakeholders. The findings reveal that the implementation of the policy was generally effective, supported by public outreach, technical readiness, and inter-agency coordination. However, several challenges were identified, including limited awareness among rural communities and technical barriers in the data integration system. The study concludes that while the policy achieved its primary objectives, further efforts are needed to optimize public communication and improve administrative capacity to ensure broader participation and long-term compliance.

Keywords: Tax Policy, Motor Vehicle Tax, Fine Dispensation, SAMSAT Barru

A. INTRODUCTION



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Taxation serves as a fundamental instrument for governments to generate revenue and regulate economic activities. In Indonesia, motor vehicle tax (Pajak Kendaraan Bermotor or PKB) constitutes a significant portion of regional income, reflecting the importance of effective tax policies in supporting local development (PwC Indonesia, 2023). The Indonesian government has implemented various policies to enhance tax compliance and revenue collection. One such initiative is the annual tax fines dispensation policy, aimed at alleviating the financial burden on taxpayers and encouraging timely payments (ARMA Law, 2023).

In 2023, the One-Roof Single Administration System (SAMSAT) in Barru adopted the annual motor vehicle tax fines dispensation policy. This policy aimed to increase taxpayer compliance and optimize local revenue collection (Antoro & Thaha, 2024). The implementation of tax incentives, such as the fines dispensation policy, requires careful analysis to assess their effectiveness and impact on taxpayer behavior. Understanding these dynamics is crucial for formulating policies that balance revenue generation with taxpayer compliance (Dharmayanti, 2023). The fines dispensation policy in Barru presents an opportunity to examine the interplay between policy implementation and taxpayer response. By analyzing this case, insights can be gained into the factors that influence the success of tax incentive programs (Antoro & Thaha, 2024). Effective communication and public awareness are essential components of successful policy implementation. Ensuring that taxpayers are informed about the fines dispensation policy can significantly impact its uptake and effectiveness (Maghfira et al., 2023).

Technological advancements have transformed tax administration, enabling more efficient service delivery. The integration of digital platforms in SAMSAT operations can enhance taxpayer experience and compliance rates (Firmansyah et al., 2024). However, challenges such as limited access to technology and varying levels of digital literacy among taxpayers can hinder the effectiveness of digital tax services. Addressing these challenges is vital for inclusive policy implementation (Maghfira et al., 2023).

The success of the fines dispensation policy also depends on inter-agency coordination and the capacity of local government institutions. Strengthening institutional frameworks can facilitate smoother policy execution and monitoring (Antoro & Thaha, 2024). Evaluating the outcomes of the fines dispensation policy involves analyzing changes in tax compliance rates and revenue collection before and after its implementation. Such analysis provides empirical evidence of the policy's effectiveness (ARMA Law, 2023).

Comparative studies with other regions implementing similar policies can offer valuable insights into best practices and areas for improvement. Learning from diverse experiences enhances policy formulation and implementation strategies (Antoro & Thaha, 2024). Stakeholder engagement, including feedback from taxpayers and SAMSAT officials, is crucial for understanding the practical challenges and successes of the policy. Incorporating stakeholder perspectives ensures that policies are responsive to the needs of the community (Dharmayanti, 2023).

The broader economic context, such as the impact of the COVID-19 pandemic, also influences taxpayer behavior and the effectiveness of tax policies. Economic recovery efforts must consider the role of tax incentives in supporting individuals and businesses (PwC Indonesia, 2023). Environmental considerations, such as promoting the use of electric vehicles, intersect with tax policies. Incentives for environmentally friendly transportation options can align fiscal policies with sustainability goals (Reuters, 2024).

The integration of environmental objectives into tax policy reflects a holistic approach to governance, balancing economic, social, and environmental priorities. Such integrated policies can drive comprehensive development outcomes (Reuters, 2024). Continuous monitoring and evaluation of tax policies are essential for adaptive governance. Regular assessments allow for timely adjustments to enhance policy effectiveness and address emerging challenges (Antoro & Thaha, 2024)

Capacity building for tax administration personnel ensures that they are equipped with the necessary skills and knowledge to implement policies effectively. Investing in human resources strengthens institutional performance (Firmansyah et al., 2024). In conclusion, the implementation of the 2023 annual motor vehicle tax fines dispensation policy at SAMSAT Barru offers a case study for examining the effectiveness of tax incentives in enhancing compliance and revenue collection. Insights from this analysis can inform future policy development and implementation strategies.

B. RESEARCH METHODOLOGY

This study adopts a qualitative descriptive research design to analyze the implementation of the 2023 Annual Motor Vehicle Tax Fines Dispensation Policy at SAMSAT Barru. This approach is appropriate for exploring administrative processes, stakeholder perceptions, and contextual factors that influence policy execution. The qualitative method enables the researcher to gain in-depth insights into the implementation process from multiple perspectives.

Data collection techniques employed in this research included in-depth interviews, observation, and documentation review. Primary data were obtained through interviews with key informants, including SAMSAT officials, local tax administrators, and selected taxpayers who participated in the tax dispensation program. Interviews were conducted using semi-

structured question guides to allow for flexibility while ensuring consistency in thematic coverage.

The purposive sampling technique was used to select respondents with relevant knowledge and direct experience regarding the policy. The inclusion criteria for informants were: (1) involvement in the planning or implementation of the tax dispensation policy, (2) residency in Barru Regency, and (3) ownership of a motor vehicle subject to annual taxation. To ensure the validity of data, the study applied triangulation techniques, comparing information from interviews, observations, and official documents issued by the SAMSAT office and the Provincial Revenue Agency (Bapenda). This triangulation enhanced the credibility and reliability of the findings.

The collected data were analyzed using Miles and Huberman's interactive model, which includes the stages of data reduction, data display, and conclusion drawing. In the data reduction stage, relevant information was organized and categorized based on recurring themes. During the data display, the researcher presented summaries and matrices to clarify patterns. Finally, in the conclusion drawing phase, interpretations were made to answer the research objectives. This research was conducted over a period of three months, from January to March 2025, covering planning, data collection, analysis, and reporting phases. All ethical considerations were observed, and informed consent was obtained from all participants prior to their involvement in the study.

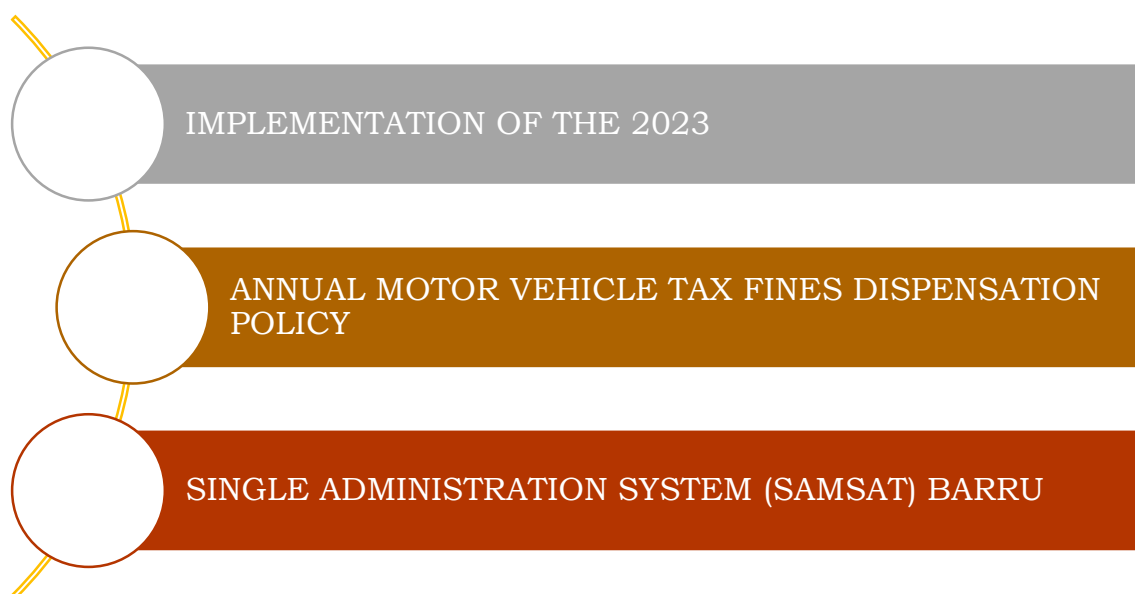


Figure 1 Framework Diagram

C. RESEARCH RESULTS AND DISCUSSION

➤ Research results

The implementation of the 2023 policy on the waiver of annual motor vehicle tax penalties at UPTD Samsat Barru represents a strategic initiative aimed at enhancing public awareness and compliance among taxpayers. This policy seeks to ease the burden on vehicle owners who are late in paying their taxes. In this context, effective implementation hinges on communication, available resources, the disposition of implementers, and bureaucratic structure. Based on the interview with Mr. Andi Mukthar Muhammad, SE., M.Si, Head of the Tax Assessment and Collection Division at UPTD Samsat Barru, the office had conducted extensive socialization efforts. These included disseminating information through social media (such as Instagram), local online news portals (e.g., *Warta Berita Barru*), and displaying banners and billboards in strategic locations. Word-of-mouth campaigns were also utilized to broaden outreach.

He emphasized that the implementation period for the tax penalty waiver was relatively brief—about one month. Therefore, communication became a key factor in ensuring the public was informed about this opportunity. The primary goal of the outreach was to encourage those previously reluctant to pay taxes to become more aware and fulfill their obligations as taxpayers. However, interviews with local residents—Ms. Halija, Ms. Keisyia, and Ms. Halisa—revealed that they had not received any direct or media-based communication regarding the waiver policy. They expressed a complete lack of awareness of the tax amnesty being offered by the government through the local Samsat office.

This disconnect in information dissemination indicates that the communication strategy employed was not fully effective. Because the policy information did not reach all levels of the community, many taxpayers missed the chance to benefit from the tax penalty waiver. This suggests a gap between the intended communication plan and its actual reception among target beneficiaries. Further supporting this finding, a community leader, Mr. Asri, stated that while some socialization activities were conducted at the village office, public participation was minimal. Most of the seats prepared by the organizing committee remained empty, indicating a lack of engagement from the community during the outreach events.

This illustrates that although communication efforts were made, they did not achieve optimal effectiveness. The shortcomings may stem from insufficient coordination with local

village authorities, inconvenient scheduling, or reliance on communication channels that did not adequately reach all segments of the population. Communication, therefore, remains a crucial factor in the success or failure of public policy implementation. In this case, despite the proactive steps taken by implementers, much of the community remained unaware of the program. This highlights the need to reassess and adapt communication strategies to align more closely with the local population's characteristics.

On the other hand, regarding the availability of resources, the study found that UPTD Samsat Barru possessed adequate human and technical capacity. Staff members were well-trained in managing taxpayer data, disseminating information, and handling administrative tasks, which supported the smooth execution of the policy. The disposition of policy implementers also contributed positively to the implementation process. Interview and field observation results showed that Samsat officials were cooperative, proactive, and demonstrated a high level of commitment in assisting the public, especially those seeking to take advantage of the tax amnesty.

Furthermore, the bureaucratic structure at UPTD Samsat Barru was found to be clear and well-organized. The execution of the policy followed established procedures and service flows. There were no significant administrative obstacles reported during the waiver program. Coordination among units was smooth and effective in supporting policy delivery. Despite the positive performance in three of the four policy implementation indicators—resources, disposition, and bureaucratic structure—communication remains a persistent issue. According to Edwards III's policy implementation theory, communication is a critical component that determines the success of any public policy. Its absence undermines overall effectiveness.

A policy of this nature should reach a broad public audience, especially those in remote areas or individuals not active on social media. Technological communication channels must be complemented by more traditional, grassroots approaches that better connect with underserved communities. The lack of community involvement in socialization events further reflects the limitations of current communication mechanisms. Low attendance may also be attributed to a general lack of awareness regarding tax obligations or the absence of strong motivation to participate in public forums.

Nevertheless, the tax penalty waiver policy demonstrated positive outcomes in encouraging compliance. For those who became aware of the policy, the removal of penalties

was seen as a financial relief, prompting them to settle their tax obligations voluntarily. This, in turn, led to a decrease in the number of late tax payments. Individuals who had previously postponed tax payment due to economic hardship or procedural uncertainty found new incentive to fulfill their responsibilities under the waiver program.

Moreover, the tax amnesty policy had a positive impact on regional revenue. As more taxpayers paid their dues, the local government's revenue from motor vehicle taxes increased. Thus, the policy not only benefited citizens but also contributed to the financial health of the district.

However, the sustainability of such policies warrants further consideration. Repeated waivers could potentially foster lax tax behavior among citizens. A balanced approach that offers incentives while also enforcing strict sanctions for recurring violations is essential. From a public policy perspective, this tax waiver initiative reflects the government's responsiveness to the socioeconomic realities of its citizens. In the post-pandemic recovery period, such incentives can help rebuild trust and cooperation between the state and its taxpayers.

To address communication gaps, local government authorities should develop more inclusive communication strategies. Strengthened collaboration between the Samsat office, village governments, community leaders, and local media is necessary to ensure all policies are effectively communicated across all demographic groups. Efforts to improve communication quality must also include monitoring and evaluation mechanisms. Policymakers should regularly assess the outcomes of outreach activities, community engagement levels, and factors that hinder information dissemination. These insights will be vital for designing better policies in the future.

In conclusion, while the implementation of the 2023 motor vehicle tax penalty waiver policy at UPTD Samsat Barru proceeded relatively well, communication shortcomings limited its overall impact. As such, the policy implementation cannot yet be deemed fully effective. Nevertheless, the program did foster increased public compliance, fiscal awareness, and reduced tax delinquency. These results indicate that the policy had measurable benefits. Going forward, the government must refine its communication strategy to ensure that such initiatives reach all intended beneficiaries equitably.

➤ Discussion

The findings of this study reveal that the implementation of the 2023 annual motor vehicle tax penalty waiver policy at UPTD Samsat Barru was carried out with varying degrees of success across the four indicators of policy implementation proposed by Edwards III: communication, resources, disposition, and bureaucratic structure. While most of the indicators showed satisfactory implementation, communication emerged as a critical weakness that affected the overall effectiveness of the policy.

The first and most significant finding lies in the communication aspect. Although UPTD Samsat Barru made efforts to disseminate information about the policy through multiple channels—such as social media platforms, community banners, and verbal communication—these efforts did not fully reach the target population. Interviews with several citizens, such as Ms. Halija and others, indicated a lack of awareness about the policy, which suggests that the communication strategy was not comprehensive or inclusive enough to engage all stakeholders.

This aligns with Edwards III's theory that effective communication must ensure not only the clarity of the message but also its reach to all involved parties. The fact that many people missed the opportunity to benefit from the policy points to a disconnect between the implementers' intentions and the public's reception. The gap may have resulted from overreliance on digital platforms that excluded less tech-savvy individuals, as well as low turnout at village-level socialization events.

The second indicator, resources, showed a more favorable condition. The research found that Samsat Barru possessed adequate human and technical resources to support the execution of the policy. Staff members were knowledgeable, equipped with appropriate tools, and capable of handling inquiries related to the policy. The presence of capable personnel allowed for the smooth processing of tax waivers, indicating that lack of resources was not a major barrier in this context. In terms of disposition, the attitudes and commitment of the implementers were positive and constructive. The officials, particularly those directly involved in public service delivery, showed a strong willingness to assist citizens and guide them through the process of claiming the tax waiver. This favorable disposition contributed to the successful implementation of the policy among those who had access to the necessary information.

The bureaucratic structure supporting the implementation was also conducive. The administrative flow, internal coordination, and role allocation were clear and effective. There were no significant delays or bureaucratic hurdles encountered during the implementation period. This indicates that the existing institutional setup at Samsat Barru was sufficiently structured to support efficient policy execution. Despite the overall positive performance in the areas of resources, disposition, and structure, the breakdown in communication limited the full potential of the policy. It is evident that good implementation in three areas cannot compensate for failure in one critical aspect, particularly when that aspect serves as the gateway for community participation and access to the program.

Moreover, the study highlights the need for a more localized and participatory communication strategy. As found in the interviews, even when socialization efforts were conducted in village offices, attendance was low. This suggests that communication methods should be tailored to local realities, possibly involving community leaders or neighborhood associations to better mobilize residents. Another important observation is the policy's short-term duration, which lasted only around a month. This limited window, combined with insufficient outreach, contributed to the policy's reduced visibility among the public. In future implementations, extending the duration and improving early dissemination of information could help enhance participation and impact. From a broader policy analysis perspective, this case underscores how communication is not merely about information dissemination but about building awareness, trust, and motivation among citizens. If citizens do not know about a policy, or if they feel disconnected from the implementing agency, the policy's impact will be diminished, regardless of how well the other administrative aspects are managed.

In conclusion, the implementation of the 2023 motor vehicle tax penalty waiver at Samsat Barru was partially successful. The policy brought tangible benefits in terms of increased compliance and decreased late payments among those who were informed. However, the communication gap significantly undermined its reach and effectiveness. Future efforts should incorporate inclusive communication approaches, adaptive outreach methods, and community-based engagement to ensure that all intended beneficiaries are adequately informed and able to participate.

D. CONCLUSION AND SUGGESTIONS

➤ Conclusion

Based on the research findings regarding the implementation of the 2023 annual motor vehicle tax penalty waiver policy at the One-Roof Single Administration System (SAMSAT) Barru, several conclusions can be drawn:

1. The implementation of the policy was generally effective, particularly in terms of resources, bureaucratic structure, and the disposition of implementers. SAMSAT Barru was adequately staffed, had a well-structured administrative system, and its officers demonstrated a strong commitment to public service.
2. However, the communication aspect was notably lacking. Despite efforts to disseminate information through social media, word of mouth, and village office outreach, many members of the public were unaware of the policy. This lack of awareness limited the reach and impact of the policy.
3. The insufficient communication strategy resulted in reduced community participation, with many eligible individuals missing the opportunity to benefit from the waiver. As such, the overall effectiveness of the policy implementation was hindered by the gap in communication.
4. Nevertheless, the policy had a positive impact among informed participants. It increased tax compliance, reduced late payments, and encouraged responsible vehicle ownership behavior, demonstrating the potential of such incentives if effectively promoted.

➤ Suggestions

1. **Enhance Communication Strategies:** Future implementations should prioritize inclusive and diversified communication methods, including direct community engagement, partnerships with local leaders, printed materials in public spaces, and radio broadcasts for broader coverage.
2. **Extend the Program Duration:** The limited timeframe of the policy (approximately one month) may have contributed to low participation. Extending the policy period and providing early notifications could improve awareness and accessibility.

3. **Conduct Post-Implementation Evaluation:** Regular evaluations involving both officials and community members can help assess the effectiveness of outreach efforts and gather feedback to improve future policy designs.
4. **Empower Local Governments in Outreach:** Collaborating more closely with village or sub-district governments in planning and delivering socialization events may lead to better attendance and information absorption by the community.
5. **Leverage Technology Without Exclusion:** While social media is effective for digital-savvy audiences, equal emphasis should be placed on non-digital communication to ensure no demographic group is left behind.

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