
ANALYSIS OF THE IMPLEMENTATION OF MOTOR VEHICLE TAX RELIEF IN OPTIMIZING REGIONAL REVENUE AT THE REGIONAL REVENUE AGENCY OF NORTH SULAWESI PROVINCE

Dian Ceacilia Fabiola Rattu¹, Heinca R. N. Wokas², I Gede Suwetja³

^{1,2,3}Accounting Study Program, Faculty Economics and Business, Sam Ratulangi University, Jl. Kampus Bahu,
Manado, 95115, Indonesia

E-mail: diancfrattu@gmail.com

ABSTRACT

The granting of tax relief is a program of reducing, eliminating or amending tax penalties imposed on vehicle owners. This study aims to analyze the application of motor vehicle tax relief to optimize regional income to meet these objectives, planning and efforts must be made as well as tips for optimizing revenue. The type of research used is a qualitative with descriptive approach. The data obtained are by conducting interviews, observation and documentation. The data analysis method used is a descriptive analysis by collecting and classifying data, then analyzing it, so that it can produce a conclusion to answer the existing problems. The results showed that the granting of motor vehicle tax relief can optimize regional income and also increase taxpayer awareness of paying taxes.

Keywords: Tax Relief, Motor Vehicle Tax, Taxpayers Awareness.

JEL Classification: H20, H21, H71

Article info:

Received 24 December 2022

Revised 27 Desember 2022

Accepted 10 January 2023

Available online 11 January 2023

1. INTRODUCTION

In Indonesia, one of the most important and main state revenues is taxes. Taxes are a tool for the government in achieving state goals to obtain revenue that is used for common interests such as economic development and the welfare and prosperity of society. One of the regional revenues, namely Regional Original Income or abbreviated as PAD, is revenue from sources within a certain area that is collected based on the applicable law which has the aim of funding the implementation of regional autonomy, namely giving authority to regional governments to manage their area in realizing National development. In PAD, one of them is obtained from the results of Regional Taxes originating from various sources, one of which is Motor Vehicle Tax, abbreviated as PKB. Motor Vehicle Tax is a sector that is quite large for increasing regional income, but in the era of the COVID-19 pandemic which started in April 2020, people's economic growth has decreased and income has not been optimal because many have been affected by this pandemic. Paying taxes is an obligation by taxpayers that must be fulfilled to optimize regional income. Regional revenue sources must still be explored optimally to achieve state goals, but of course, they remain within the applicable laws and regulations.

The increase in motorized vehicles results in the number of motorized vehicle taxpayers increasing every year. Taxpayers must pay their taxes before the due date or before the tax period ends, but there are not a few taxpayers who have not been able to fulfill their obligations in paying taxes which causes arrears that can affect regional income, especially regional taxes. In optimizing local revenues, the government provides tax breaks to taxpayers



who are in arrears or have not paid their taxes. It is hoped that the granting of tax relief will be able to optimize regional income and also encourage awareness of taxpayers in fulfilling their obligations, namely paying taxes. However, the granting of this relief is still not running optimally, because not all taxpayers take advantage of this relief. Where the granting of this relief is still not widely accessible to the public due to a lack of education regarding the granting of tax relief and tax provisions as well as the factors that influence taxpayers not to pay their taxes. Awareness of fulfilling obligations as a taxpayer, namely by paying taxes arises when there are arrears or administrative sanctions (fines). Taxpayer awareness is a condition in which the Taxpayer knows, understands and implements tax provisions correctly. The higher the level of taxpayer awareness, the better understanding and implementation of tax obligations thereby increasing compliance.

The Regional Revenue Agency or Badan Pendapatan Daerah (BAPENDA) of North Sulawesi Province is an implementing element in the financial sector that functions as a forum for coordinating activities related to tax collection and collection of regional revenue revenues. BAPENDA is also the head office as well as a source of information regarding policies in terms of tax collection, as well as work procedures that coordinate with work units that become technical implementations in carrying out activities related to tax collection in several regions, namely the Regional Technical Implementation Unit for Regional Revenue Management (UPTD-PPD) totaling 10 (UPTD) and 15 SAMSAT Joint Offices. The granting of Motor Vehicle Tax relief is carried out by BAPENDA as well as the UPTD-PPD/SAMSAT Joint Offices which are spread in several areas in North Sulawesi Province by applicable regulations. This was done to optimize regional revenue and each region has different rules and times for implementing the granting of Motor Vehicle Tax relief depending on government policies in their respective regions.

2. LITERATURE REVIEWS

2.1 Accounting

According to Syaiful Bahri (2019:1) Accounting is identifying, recording, classifying, summarizing and reporting transactions in such a way and systematically. The contents are based on generally recognized standards so that interested parties can know the entity's financial position, and operating results at any time needed and can make decisions or choose various alternative actions in the economic field.

2.2 Tax Accounting

According to Sukrisno Agoes and Estralita Trisnawati (2018:10), Tax Accounting is a part of accounting that arises from elements of specialization that demand expertise in certain fields. Tax accounting is created because of a basic principle regulated in the tax law and its formation is influenced by the function of taxation in implementing it as government policy.

2.3 Tax

According to Prof. Dr. Rochmat Soemitro in the book Sukrisno Agoes and Estralita Trisnawati (2018: 6), Taxes are a system of people's contributions to the state treasury based on the law (which can be forced) by not getting reciprocal services (counter-performance), which can be shown directly and can be used to pay general expenses.

2.4 Regional Tax

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Regional Taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on the Law by not receiving direct compensation and are used for regional needs for the maximum great prosperity of the people. Regional taxes are divided into 2 (two) types, namely taxes managed by the Provincial Government and by the Regency/City Government. The Provincial Tax management is carried out by the Regional Revenue Service or Agency.

The following are the types of taxes collected by the Regional Government:

- a. Provincial Tax; Motor Vehicle Tax (PKB), Motorized Vehicle Transfer Fee (BBN-KB), Motorized Vehicle Fuel Tax (PBB-KB), Surface Water Tax (PAP) and Cigarette Tax.
- b. Regency/Municipal Tax; Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax (PBB-P2) and Acquisition Duty Land and/or Building Rights (BPHTB).

2.5 Motor Vehicle Tax

According to Law Number 28 of 2009, Motor Vehicle Tax is a tax on the ownership and/or control of motorized vehicles. What is meant by motorized vehicles all-wheeled vehicles and their trailers are used on all types of roadways and driven by electrical equipment in the form of motors or other equipment.

2.6 Tax Sanctions

According to Siti Kurnia Rahayu (2017:170), Tax Sanctions are a form of control or supervision from the government to ensure compliance with regulations by citizens so that there are no violations of fulfilling tax obligations by taxpayers. According to Mardiasmo (2019:72), Tax Sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be complied with/obeyed/obeyed. In other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

2.7 Tax Relief

According to Vivian (2022:1), the granting of tax relief is a program for paying off, exempting or amnesty from tax penalties imposed on vehicle owners. This program is implemented by the North Sulawesi Provincial Government with the North Sulawesi Provincial Revenue Agency to support the government's efforts to restore the economy of the people of North Sulawesi Province. Based on the Regulation of the Governor of North Sulawesi Province Number 61 of 2020 concerning Procedures and Amount of Granting Regional Tax Relief, Exemption and Incentives as well as the Decree of the Head of Regional Revenue Agency of North Sulawesi Province Number 43 of 2022 concerning Systems and Procedures for Granting Tax Relief, Principal Reduction and Exemption from Tax Fines Motorized Vehicles and Motorized Vehicle Title Transfer Fees, which are derivatives of North Sulawesi Governor Regulation Number 61 of 2020, the purpose of giving light cakes, sensations and tax incentives is to ease the burden on society and encourage awareness of taxpayers to increase PAD. Motorized vehicles owned by private individuals or entities for production in 2020 and below that are past due and have not paid the PKB are given relief and reduction, calculated according to the age of the year and the length of time they have not paid, namely:

- a. For the current year's PKB principal is paid in full;
- b. For the second year, relief and a reduction of 50% of the tax principal are given;
- c. For the third year, relief and a reduction of 60% of the tax principal are given;
- d. For the 4th year, relief and a reduction of 70% of the tax principal are given;
- e. For the 5th year, relief and a reduction of 80% of the tax principal are given;
- f. For the 6th year and so on, a 100% tax principal exemption is granted.

For Motor Vehicle Tax Fine Exemption:

- a. Exemption from a fine of 100% for late payment of PKB owned by an individual;
- b. Exemption from fines of 100% for government-owned Motorized Vehicles.

3. RESEARCH METHOD

3.1 Data Types and Sources

This research is qualitative research with a descriptive approach. The types of data are qualitative data and quantitative data. Qualitative data in this study are in the form of



interviews regarding the granting of Motor Vehicle Tax relief at the Regional Revenue Agency of North Sulawesi Province and Quantitative data in this study are in the form of PAD realization reports, regional tax targets and realization, PKB revenue realization data, data on the number of vehicles (units) and taxpayer compliance as well as data related to the granting of relief. Data sources are primary data and secondary data. The primary data obtained in this study were in the form of interviews with informants related to the topic to be studied and the secondary data used in this research is in the form of literature studies, reading documents or regulations and laws as well as theories related.

3.2 Data Collection Techniques

1. Interviews

In this study, researchers will interview employees at the Regional Revenue Agency of North Sulawesi Province in the tax sector, namely the Head of the Sub-Sector of Motor Vehicle Tax and Transfer of Motor Vehicle Title Fees to ask questions related to the granting of tax breaks, especially PKB and to narrow the scope, researchers also will interview the Head of the Tax and Retribution Disputes Section at Manado SAMSAT Office (one of the UPTD-PPD/SAMSAT Joint Offices supervised by the Regional Revenue Agency of North Sulawesi Province) regarding this topic and also to several Taxpayers who take part in this relief are to see and know from the taxpayer's point of view regarding the granting of this PKB relief.

2. Observation

In this study, researchers will observe the technical implementation of the granting of PKB relief.

3. Documentation

In this study, researchers will take documentation during research and take documentation of the necessary information related to research.

3.3 Method of Analysis

The method of data analysis in this study is descriptive analysis in the form of a description of the granting of relief, especially PKB in the Regional Revenue Agency of North Sulawesi Province, the application of the rates given in granting relief, and analysis with an effectiveness measuring instrument to measure the level of effectiveness using a 3 (three) year comparison with the formula:

$$Effectiveness = \frac{Tax\ Revenue\ Targets}{Realization\ of\ Tax\ Revenue} \times 100\%$$

4. RESULTS AND DISCUSSIONS

4.1 Results

4.1.1 Regional Original Revenue

Table 1. Target and Realization of Regional Original Revenue

Year	Target (IDR)	Realization (IDR)
2019	1.280.215.768.899	1.290.324.116.349
2020	1.162.414.651.000	1.122.075.242.625
2021	1.482.045.602.188	1.315.321.682.519

Source: Badan Pendapatan Daerah North Sulawesi, 2022.

The table above shows that the 2019 PAD target is IDR 1,280,215,768,899.00 with a realization of IDR 1,290,324,116,349.00. In 2020 the PAD target is IDR 1,162,414,651,000.00 and the realization decreased by IDR 1,122,075,242,625.00 caused by the impact of the COVID-19 pandemic and for 2021 the PAD target is IDR 1,482,045,602,188.00 with a realization that did not fully reach the target of IDR 1,315,321,682,519.00.

4.1.2 Regional Tax Revenue

Table 2. Target and Realization of Regional Tax Revenue

Year	Target (IDR)	Realization (IDR)
2019	1.048.402.625.199	1.054.393.634.515
2020	977.189.965.517	930.322.504.404
2021	1.154.428.911.759	1.079.610.848.440

Source: Badan Pendapatan Daerah North Sulawesi, 2022.

The table above shows that in 2019 the target of Regional Tax is IDR 1,048,402,625,199.00 and a realization of IDR 1,054,393,634,515.00 then in 2020 the target of Regional Tax is IDR 977,189,965,517.00 with a decrease of IDR 930,322,504,404.00 which was caused by the impact of the COVID-19 pandemic and for 2021 the Regional Tax target is IDR 1,154,428,911,759.00 with an increase of IDR 1,079,610,848,440.00.

4.1.3 Motor Vehicle Tax Revenue

Table 3. Target and Realization of Motor Vehicle Tax

Year	Target (IDR)	Realization (IDR)
2019	342.313.356.299	365.054.134.623
2020	360.131.877.000	324.246.787.961
2021	391.716.725.146	368.954.527.268

Source: Badan Pendapatan Daerah North Sulawesi, 2022.

In the table, in 2019 the target for Motor Vehicle Tax is IDR 342,313,356,299.00 with a realization of IDR 365,054,134,623.00. In 2020 the target for Motor Vehicle Tax is IDR 360,131,877,000.00 with a decrease of IDR 324,246,787,961.00 caused by the impact of the COVID-19 pandemic and for 2021 the target for Motor Vehicle Tax is IDR 391,716,725,146.00 with an increase of IDR 368,954,527,268.00.

4.1.4 Granting of Motor Vehicle Tax Relief

Table 4. Unit and Realization of Tax Relief

No.	SAMSAT	Unit	Realization (IDR)
1.	Airmadidi	744	1.887.872.627
2.	Amurang	444	1.116.423.819
3.	Bitung	788	1.572.131.541
4.	Bolaang Mongondow	212	525.973.552
5.	Bolaang Mongondow Utara	52	87.121.528
6.	Bolaang Mongondow Selatan	68	180.091.079
7.	Bolaang Mongondow Timur	95	208.248.353
8.	Kotamobagu	409	871.552.675
9.	Manado	3.843	10.682.789.897
10.	Minahasa Tenggara	169	479.183.754
11.	Sitaro	16	9.173.300
12.	Tahuna	81	90.448.571
13.	Talau	60	67.306.080
14.	Tomohon	460	1.116.385.509
15.	Tondano	824	1.827.161.894
TOTAL		8.265	20.721.864.179

Source: Badan Pendapatan Daerah North Sulawesi, 2022.

Based on the table above, the number of Taxpayers participating in this PKB relief in 15 SAMSAT Joint Offices in North Sulawesi Province is 8,265 Taxpayers. Regarding the granting of PKB relief in North Sulawesi Province in 2022 which was carried out on April 26 - July 9, 2022, this income was IDR 20,721,864,179.00 (total 15 SAMSAT Joint Offices). The granting of PKB relief is applied as an example of the following calculation:

A taxpayer who owns a motorized vehicle with the year of manufacture in 2004 with a tax principal of IDR 3,864,000.00 - and are in arrears for 5 years after maturity, get fines of IDR 1,159,200.00. These fines are obtained from:

The maximum fines is 15 months, with each month fines of 2%.

So for 15 months: $2\% \times 15 \text{ months} = 30\%$.

If more than 15 months, still subject to fines of 30%.

Then $\text{IDR } 3,864,000.00 \times 30\% = \text{IDR } 1,159,200.00$.

The following is the application of the relief provided for the calculation before the relief:

Table 5. Granting of Taxpayer Relief

No.	Description	Principal Value (IDR)	Addition/ Fines	Amount (IDR)
1.	PKB year 2018	3.864.000	0	3.864.000
2.	PKB year 2019	3.864.000	0	3.864.000
3.	PKB year 2020	3.864.000	0	3.864.000
4.	PKB year 2021	3.864.000	0	3.864.000
5.	PKB year 2022	3.864.000	1.159.200	5.023.200
Amount		19.320.000	1.159.200	20.479.200

For determination after relief:

No.	Description	Principal Value (IDR)	Addition/ Fines	Amount	Percentage of Relief
1.	PKB 2017 and the previous year	0	0	0	100%/100%
2.	PKB year 2018	772.800	0	772.800	80% / 100%
3.	PKB year 2019	1.159.200	0	1.159.200	70% / 100%
4.	PKB year 2020	1.545.600	0	1.545.600	60% / 100%
5.	PKB year 2021	1.932.000	0	1.932.000	50% / 100%
6.	PKB year 2022	3.864.000	0	3.864.000	0% / 100%
Amount		9.273.600	0	9.273.600	

Source: Badan Pendapatan Daerah North Sulawesi, 2022.

Based on the table above, where the taxpayer should pay IDR 20,479,200.00 due to tax arrears for 5 years, with the granting of relief and also the exemption of fines, the taxpayer only pays IDR 9,273,600.00. The acquisition of fines of 2% is regulated in North Sulawesi Governor Regulation Number 30 of 2019, namely if a taxpayer is late in making tax payments according to the expiration date of the PKB, an administrative sanction is imposed in the form of fines 2% per month of the principal tax payable, with a maximum of 15 (fifteen) months calculated when the tax becomes payable. Taxpayers who take part in the granting of PKB relief must meet the requirements requested. For the requirements that must be met by taxpayers in participating in this relief by submitting the following requirements files: Photocopy of KTP/SIM/Passport, Photocopy of STNK and Photocopy of SKPD (Tax Notice). The granting of this relief is processed at the SAMSAT of their respective domiciles.

4.2 Discussions

4.2.1 Implementation of the Granting of Motor Vehicle Tax Relief

The granting of PKB relief is expected to be able to help relieve taxpayers who may still be affected by the COVID-19 pandemic or other factors. With the granting of this PKB relief, taxpayers get relief and also exemption from charges, in which taxpayers who are supposed to pay IDR 20,479,200.00 due to tax arrears for 5 years, with the granting of this PKB relief, the taxpayer only pays IDR 9,273,600.00 with a discount that the taxpayer gets IDR 11,205,600.00. For the requirements that must be fulfilled by taxpayers in participating in this relief by submitting the requirements file that has been notified in advance.

4.2.2 Granting of Motor Vehicle Tax Relief in Optimizing Regional Revenue

Table 6. Regional Original Revenue

Year	Target (IDR)	Realization (IDR)	Difference More/ (Not enough)	Percentage (%)	Desc.
2019	1.280.215.768.899	1.290.324.116.349	10.108.347.450	100,79	Very effective
2020	1.162.414.651.000	1.122.075.242.625	(40.339.408.375)	96,53	Effective
2021	1.482.045.602.188	1.315.321.682.519	(166.723.919.669)	88,75	Quite effective

Source: Processed data, 2022.

Regional Revenue, in this case, PAD, is the result of various sources of income. In 2019 alone PAD reached the set target with a difference of more than the target of IDR 10,108,347,450.00 or with a percentage of 100.79% which is categorized as very effective. For 2020, there was a decrease caused by the COVID-19 pandemic in that year which caused this PAD revenue to decrease by a difference of less than the target of IDR (40,339,408,375.00) or with a percentage of 96.53% which is categorized as effective. Whereas in 2021, it seems that PAD has not fully reached the target, namely with a difference of less than the target of IDR (166,723,919,669.00) or with a percentage of 88.75% which is categorized as quite effective because several revenue sectors have not yet reached the target but with this realization obtained a difference that is more than the previous year.

Table 7. Regional Tax

Year	Target (IDR)	Realization (IDR)	Difference More/ (Not enough)	Percentage (%)	Desc.
2019	1.048.402.625.199	1.054.393.634.515	5.991.009.316	100,57	Very effective
2020	977.189.965.517	930.322.504.404	(46.867.461.113)	95,20	Effective
2021	1.154.428.911.759	1.079.610.848.440	(74.818.063.319)	93,52	Effective

Source: Processed data, 2022.

Regional taxes are a fairly large sector in PAD. Based on the table above for 2019, the realization of the Regional Tax itself has reached the target set, namely with a difference of more than the target of IDR 5,991,009,316.00 or with a percentage of 100.57% which is categorized as very effective. For 2020 the realization of Regional Taxes has a difference of less than the target of IDR (46,867,461,113.00) or with a percentage of 95.20% which is categorized as effective. Whereas in 2021 the difference is less than the target of IDR (74,818,063,319.00) or with a percentage of 93.52% which is categorized as effective. The target for 2020 is indeed not the same as the usual target as targets for 2019 and 2021. This is due to the COVID-19 pandemic which has had a devastating impact quite large for taxpayers, but with the granting of relief implemented in 2019 and 2020, in this case the granting of relief helps optimize revenue in the Regional Tax sector so that the realization is not too far from the target set for 2020 where the pandemic started if compared to 2021 where no relief was provided but both are still in the effective category.

Table 8. Motor Vehicle Tax

Year	Target (IDR)	Realization (IDR)	Difference More/ (Not enough)	Percentage (%)	Desc.
2019	342.313.356.299	365.054.134.623	22.740.778.324	106,64	Very effective
2020	360.131.877.000	324.246.787.961	(35.855.089.039)	90,04	Effective
2021	391.716.725.146	368.954.527.268	(22.762.197.878)	94,19	Effective

Source: Processed data, 2022.



Motor Vehicle Tax is a sector that is quite large in Regional Tax, with the hope that if the realization of Motor Vehicle Tax revenue increases than usual, it means that it can optimize regional revenue, in this case, PAD in the Regional Tax sector. In 2019, the implementation of the grant of relief helped increase Motor Vehicle Tax revenue so that the realization exceeded the target set with a difference of more than IDR 22,740,778,324.00 or with a percentage of 106.64% which is categorized as very effective.

For 2020, the realization of Motor Vehicle Tax has decreased due to the COVID-19 pandemic which has caused many Taxpayers to be affected by this pandemic. However, the realization did not experience a significant decrease or was not too far from the target set, namely with a difference of less than the target of IDR (35,855,089,039.00) with a percentage of 90.04% which is categorized as effective. And for 2021, the realization of the Motor Vehicle Tax is less than the target of IDR (22,762,197,878.00) or with a percentage of 94.19% which is categorized as effective. The granting of PKB relief in 2019 and 2020 helps taxpayers pay their taxes a lot so that they can increase revenue and in this case the granting of relief helps optimize regional income so that the realization of revenue is not too far from the target set and is still classified as an effective category.

4.2.3 Socialization of the Granting of Motorized Vehicle Tax Relief

This relief is socialized through social media or electronic media which is widely used by the community in line with technological developments, as well as in crowded centers. The Regional Revenue Agency sent a letter to all UPTD-PPD/SAMSAT Joint Offices in North Sulawesi Province regarding notifications to houses of worship in North Sulawesi Province so that there would be a letter of introduction, namely an appeal when the service was over and also to terminals in North Sulawesi Province. The UPTD-PPD/SAMSAT Joint Office also has a target that must be achieved, so SAMSAT must have tips such as labeling, door to door searches to achieve the set target.

4.2.4 The Impact of the Granting of Motorized Vehicle Tax Relief

The granting of this relief certainly has an impact that is felt from the side of the Regional Revenue Agency of North Sulawesi Province and also the UPTD-PPD/SAMSAT Joint Office as well as from the taxpayer side. The impact of this relief, when viewed from the side of the Regional Revenue Agency, is that there is certainly an increase in PAD in the Regional Tax sector, especially Motor Vehicle Tax, Motor Vehicle Tax arrears are also reduced and also for Motor Vehicle Title Transfer Fees, updating of Taxpayer data is more up-to-date for those who carry out the return process name. Meanwhile, from the taxpayer's point of view, in the current situation, of course, it is very helpful for the community because they get relief so that taxes are reduced a little, it also helps the economy and of course it is very helpful, especially if there are taxpayers who have not paid taxes several times or are in arrears.

4.2.5 Obstacles faced in the Granting of Motorized Vehicle Tax Relief

Obstacles faced in the service of providing Motor Vehicle Tax relief are obstacles in the system or network because many Taxpayers access simultaneously causing server downtime and input errors. The large number of taxpayers who come also causes services at the SAMSAT Joint Office to take a long time to wait for the implementation process. When a network problem occurs, SAMSAT Manado usually asks the Taxpayer to wait a while, if it can't be resolved, SAMSAT Manado informs the Taxpayer to return tomorrow.

4.2.6 Awareness of Taxpayers after participating in the Granting of Motor Vehicle Tax Relief

Taxpayers have an awareness of fulfilling their obligations, namely paying taxes, but several factors cause taxpayers not to pay their taxes. Even though this relief is provided, it is inseparable from the various factors that affect taxpayers who have not paid their taxes, namely:

1. Economic Factors
2. Need Factor
3. Employment factors
4. Factors Lack of Education about Taxation

5. CONCLUSION

The granting of Motor Vehicle Tax Relief is a policy or program from the Regional Revenue Agency with implementation techniques carried out at the UPTD-PPD/SAMSAT Joint Office to increase regional income, in this case PAD in the Regional Tax sector, especially Motor Vehicle Tax. The granting of this relief can optimize regional income where the realization is obtained, such as PAD revenues, especially Regional Taxes originating from Motor Vehicle Taxes which have an average effective category as well as the total income obtained from this relief can optimize revenue and have a good impact on taxpayers. In addition to increasing PAD, the granting of this relief also aims to encourage awareness of taxpayers in fulfilling their obligations, namely paying taxes.

REFERENCES

- Kurniati. (2019). Implementasi Kebijakan Pemberian Keringanan Pajak Kendaraan Bermotor (PKB) dan Bebas Bea Balik Nama Kendaraan Bermotor (BBNKB) di Dinas Pendapatan Daerah Provinsi Kalimantan Barat Tahun 2016. *Jurnal Ekonomi dan Keuangan Publik*, 4(2).
- Peraturan Daerah Provinsi Sulawesi Utara Nomor 3 Tahun 2018. Pajak Daerah.
- Peraturan Gubernur Sulawesi Utara Nomor 30 Tahun 2019. Petunjuk Pelaksanaan Peraturan Daerah Provinsi Sulawesi Utara Nomor 7 Tahun 2011 tentang Pajak Daerah sebagaimana telah diubah beberapa kali terakhir dengan Peraturan Daerah Provinsi Sulawesi Utara Nomor 3 Tahun 2018 tentang Perubahan Kedua Atas Peraturan Daerah Provinsi Sulawesi Utara Nomor 7 Tahun 2011 tentang Pajak Daerah.
- Peraturan Gubernur Sulawesi Utara Nomor 61 Tahun 2020. Tata Cara dan Besarnya Pemberian Keringanan, Pembebasan dan Insentif Pajak Daerah.
- Prof. Dr. Sugiyono. (2020). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta. Bandung.
- Siti Kurnia Rahayu. (2017). *Perpajakan Aspek Konsep dan Aspek Formal*. Bandung: Rekayasa Sains.
- Siti Resmi. (2019). *Perpajakan Teori & Kasus*. Edisi 11 Buku 1. Salemba Empat. Jakarta.
- Sukrisno Agoes dan Estranita Trisnawati. (2019). *Akuntansi Perpajakan*. Edisi 3. Salemba Empat.
- Surat Keputusan Kepala Badan Pendapatan Daerah Provinsi Sulawesi Utara Nomor 43 Tahun 2022. Sistem dan Prosedur Pemberian Keringanan, Pengurangan Pokok serta Pembebasan Denda Pajak Kendaraan Bermotor dan Bea Balik Nama Kendaraan Bermotor. Jakarta.
- Syaiful Bahri. (2019). *Pengantar Akuntansi*. Penerbit Pustaka Baru Press. Yogyakarta.
- Undang-Undang Republik Indonesia Nomor 16 Tahun 2009. *Ketentuan Umum dan Tata Cara Perpajakan*, Jakarta.
- Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. Jakarta.
- Undang-Undang Republik Indonesia Nomor 33 Tahun 2004. *Perimbangan Keuangan Antara Pusat Daerah*. Jakarta.
- Vivian, Y. F. A. (2022). *Pemutihan Pajak*. Pajakku. Jakarta.