

Capturing and Analysing the Suboptimal Motor Vehicle Taxes in Maluku Province

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This research purpose was to explore nonoptimal motor vehicle taxes revenue in Maluku Province. It used a qualitative approach with a critical paradigm. The method for collecting data was through in-depth interviews. The analysis method was the Theory of Planned Behaviour (TPB) to explain three things, namely attitude, norm and control. The research results explained that nonoptimal motor vehicle tax revenue relates to many factors both internal (taxpayer) and external (manager). These were categorised into attitude, norm, and control. The internal factors showed that many taxpayers have an indifferent attitude to paying the tax. Moreover, there were many unknown rules for the taxpayers such as the payment process and rules regarding the taxation. Taxpayers were not committed to pay the taxes because they there was no routine control set up by the tax manager.

Key words: *Attitude, norm and control, motor vehicle taxes, internal factor, external factor.*

Introduction

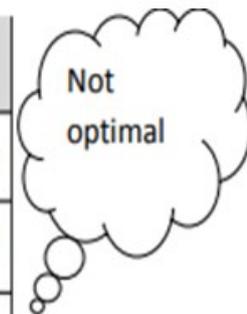
Tax is one type of government revenue, both from central and regional area. The government tax consists of various types; one of them is motor vehicle tax. The development of motor vehicles in Indonesia is very rapid in almost all regions, including in Maluku. Motor vehicle tax should be proportional to this development (Cicccone, 2018; Mabit, 2014), however, the reality is the opposite. This is consistent with opinion of Budi et al. (2016), who realised that motor vehicle tax revenue had fluctuated every year. This is consistent with the opinion of

Rilovingri Lenri (2015) who explained that the motor vehicle tax revenues for North Sulawesi Province in 2014-2013 were actually below the target, while the amount of motor vehicle tax had increased for each year.

The above phenomenon also occurred in Maluku Province. The realisation of motor vehicle tax revenues was not optimal. It had not met the target. Table 1 shows the motor vehicle tax revenue data of Maluku province:

Table 1: The Recapitulation of Motor Vehicle Tax Revenue of Maluku Province in 2014-2016

No	Period	Target	Realization	Percent
1	2014	67.550.192.552,00	66.317.350.075,00	98,17
2	2015	107.090.359.897,00	72.196.251.058,00	67,42
3	2016	80.228.526.826,00	77.111.361.606,00	96,11
TOTAL		359.936.035.675,00	327.789.767.445,00	91,07



Source: Local Revenue Agency of Maluku Province, 2017

The table 1 shows that percentage of tax revenues from 2014-2016 has fluctuated. The anomaly is in 2016, where the guidance targets had been lowered, but could not be achieved. This is an interesting portrait of nonoptimal motor vehicle revenues. Based on that phenomenon, the researchers are interested to explore the nonoptimal motor vehicle tax revenue in Maluku Province.

Research Problem

“How is the capture from revenue of nonoptimal motor vehicle tax in Maluku Province?”

Research Purpose

The research purpose is to describe the nonoptimal motor vehicle tax revenue in Maluku Province.

Research Method

This was a qualitative research type. The reason for choosing it was that researchers wished to provide a careful description of certain individuals or groups with conditions and indications occurring or experienced by research subjects. Koentjaraningrat (1993) and Moleong (2007) explained that qualitative research gives a careful description of certain individuals or groups with conditions and indications that occurred or were experienced by research subjects such as behaviour, perception, motivation, action and others.

Researchers chose the critical paradigm method. It was not enough just to interpret the meaning behind what has been done by research subjects, but the researchers also criticised and provided solutions to the problems. This was consistent with the definition of critical paradigm which explained that critical views were the views of theories that openly support certain values and use these values to evaluate and criticise the status quo by providing alternative ways to interpret the role of social media (Baran and Davis, 2010). The research location was Local Revenue Agency of Maluku Province. located at Jln. Pengeringan Pantai Waihaong, Nusaniwe District, Ambon City.

Qualitative research does not use population, but uses informants. The informants were selected by purposive sample techniques. It is a technique to determine the samples or informants with certain considerations (Sugiyono, 2012: 85). The selection criteria was informants who really knew exactly and were directly involved at least 2 years on issues of motor vehicle tax revenues. The selected informants are:

1. Head of Regional Revenue Agency of Maluku Province;
2. Head of Regional Tax Division;
3. Head of Sub Division for Transfer of Motor Vehicle Title and Motor Vehicle Tax.
4. Taxpayers.

This research uses qualitative data. Miles and Huberman (2009) explained that: "Qualitative data is a source of broad and firm descriptions, and contains an explanation of processes that occurred within local scope." The data types used in this research are below.

- a. Primary data. The researchers refer to Arikunto (2010) who explained that qualitative research data consists of a form of verbal or spoken words, gestures or behaviour from trusted research subjects and informants related to research variables or data obtained from informants directly.
- b. Secondary Data. The researchers also refer to Arikunto (2010) who explained that qualitative research data can also be taken from secondary collection techniques to support primary data. It consist of observation, literature review, and documents such as archive, agenda, table, note, photo and others.

The Data Collection Method refers to Sugiyono (2012: 402). He explained that there are four types of data collection techniques, namely observation, interview, documentation and triangulation. Researchers used those four methods.

Researchers refer to Miles and Hubberman (1992) to analyse data. They suggested several stages in analysing qualitative research data. Qualitative data analysis is done simultaneously with the data collection process. It means that these activities were also done during and after data collection. The stages are below.

a. Data Reduction

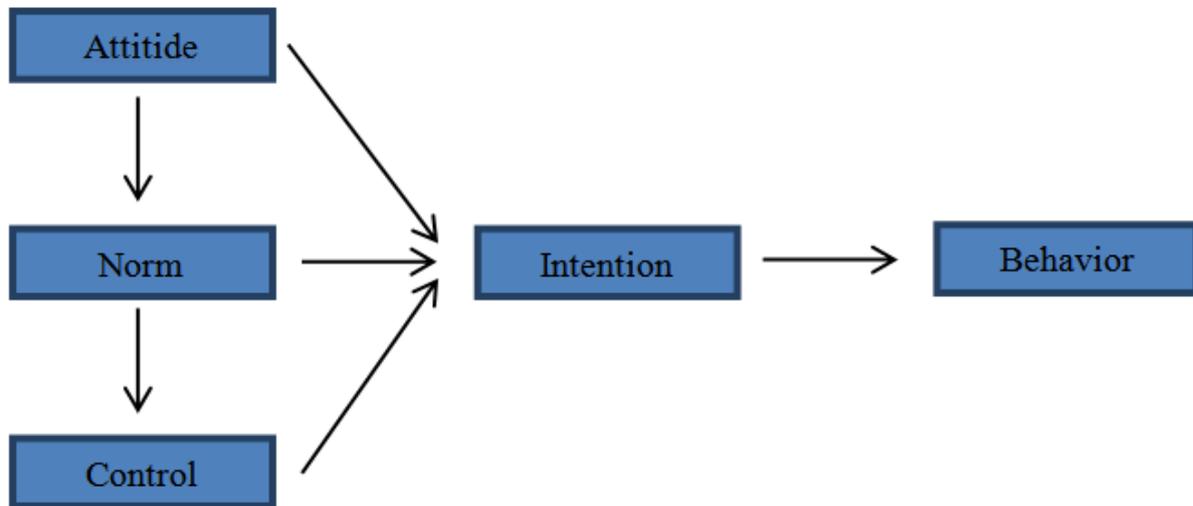
The researchers collect the relevant data from the field. The data must be reduced to be analysed. The reduction process is done by grouping topics according to the research problem. Then, researchers conducted a search for the themes and patterns formed. Based on these results, it will provide a clear and patterned figure.

b. Data Exposure

This stage can be done with brief descriptions, charts, relationships between categories, flowcharts and so on. The data presentation will facilitate the researchers to know what happens and plan the next work based on what has been understood (Sugiyono, 2013).

In other words, data exposure is used to improve the comprehension of cases and as a reference to act based on analysis of data exposure. Consistent with the research title, the technical analysis done to dissect this problem is based on regulations and theories relevant to the research problem. The regulations used in reviewing this research problem were the Minister of Home Affairs Regulation No. 13 of 2006 on the Guidelines for Regional Financial Management as derived from Law No. 28 year 2009 on the Regional Taxes and Regional Levies as well as Maluku Provincial Regulation No. 1 year 2016 on the Local tax. The theory used was Theory of Planned Behaviour. Furthermore, the Theory of Panned Behaviour model can be illustrated in figure 1.

Figure 1. Model Theory of Planned Behavior



c. Drawing Conclusion and Verification

The third step in qualitative research according to Milles and Huberman is drawing conclusion and verification. Conclusion in qualitative research may answer the problem formulated from start, but maybe not. It is because problems and formulation of problems in qualitative research will develop after researchers are in the field (Sugiyono, 2003). Thus, drawing a conclusion is the result of research that answers the research focus based on the results of data analysis and it is presented in descriptive form.

d. Validity and Reliability

Validity in qualitative research can be achieved if there are no differences reported by researchers with what happens in the field. The validity test will check the accuracy level of research results. The data reliability in qualitative research is achieved if the researcher carries out the entire series of research processes (steps in data collection). It means that researchers should show their field activities (Sugiyono, 2014).

The data validity test uses the source triangulation technique to examine the data validity from several different sources. The data obtained would be categorized, the same and different from source. The data analysis will produce an agreed conclusion.

Finding and Discussion

Nonoptimal Motor Vehicle Tax Revenues in Maluku Province

The motor vehicle tax revenue in Maluku province should be directly proportional to more motorised vehicles. However, the reality was opposite. The more motorised vehicles was not

in balance with motor vehicle tax revenues. This was consistent with the opinion of Budi (2016). This condition showed in table 2.

Table 2: The Number of Motor Vehicles, Targets and Realization of Motor Vehicle Taxes for 2014-2016

No	Period	Vehicles Physical Quantity	Target	Revenue Realization
1	2014	114.601	Rp 67.660.192.528	Rp 66.316.640,075
2	2015	119.683	Rp 107.090.359.897	Rp 72.196.231.058
3	2016	124.911	Rp 80.228.526.826	Rp 77.111.361.656

Source: Local Revenue Agency of Maluku Province, 2017

Table 1 shows the number of motorised vehicles was increased in 2016, but the target of motor vehicle tax revenues was actually lower. The target reduction did not encourage higher motor vehicle tax revenues.

Analysis of the Causes of Nonoptimal Motor Vehicle Tax Revenues

There were several factors to cause nonoptimal motor vehicle tax revenues. The Theory of Planned Behaviour explains that someone's action is influenced by 3 factors, namely attitude, norm and control (Achmat, 2010). Researchers use all three factors in analysis. Firstly was attitude. Table 1 shows that, the tax target revenue for motorised vehicles was not achieved from 2014 to 2016. One cause factor was inefficiency of the tax management system to reach the target. In addition, there was an opinion from officials that any increase in the percentage of revenues becomes the only symbol that must be achieved. Thus, the authorised officials were only pursuing a percentage in tax revenue increase. Higher percentage as if the tax received had increased. Therefore, their performance was considered good. Below was the interview result from an official as tax manager with initials ZL.

“Our tax revenue from year to year has increased, but if it is associated with target, the target has not been achieved”.

(Interview result 27/07/2017)

In addition, the nonoptimal motor vehicle tax revenues were also influenced by the attitude of taxpayers. They were not aware they had to pay taxes. Their attitude toward this case was very important because it affected regional revenue. Winda (2015), Januar et al (2017) explained that awareness of taxpayers to pay taxes was very meaningful to increase tax revenues. Below were the interview results about the the lack of taxpayers' awareness from an official with initials MISALNYA.

“The obstacle depends on the taxpayer, as long as we conduct tax sweeping, there must be taxpayers come to pay. So, public awareness is also very decisive”.
(Interview Result 27/07/2017)

It was also consistent with the opinion of one taxpayer who explained about the taxpayer's inability to pay taxes.

“I often forget to pay because I am busy with my college activities and I will pay tax penalties”.
(Interview result 16/08/2017)

Moreover, another taxpayer also offered the same opinion toward this case.

“I often pay it not on time and even late. Then, when I pay it, I have to pay the tax penalties.”
(Interview result 16/08/2017)

Based on the above explanation, it can be decided that cause of nonoptimal tax revenue was not only from the attitude of tax managers but also the attitude of taxpayers toward the awareness to pay motor vehicle tax. This was consistent with the Theory of Planned Behaviour (Ajzen, 1991) that someone in taking action is influenced by three factors. One of them is the attitude factor, as illustrated in figure 2.

Figure 1. Attitude Factor as a Cause of Not optimal Motor Vehicle Tax Revenues



The second factor was Norm. Norm here was a rule that explained the implementation of motor vehicle tax collection. The process of tax revenue in Maluku province referred to existing Standard Operating Procedure (SOP). Based on observation results and interview, the tax collection process was indeed consistent with SOP, but certainly not perfect. The following were the results of interview from an official of Regional Revenue Agency with initials AL as follows:

“We run tax collection trying to follow SOP rules. Still, it may not be perfect”.
(Interview result 28/08/2017)

One example of tax collection imperfection was that taxpayers had to wait patiently for the queue because of limited service facilities; hence they were not able to use a queue number. It displayed the taxpayers' compliance to pay taxes, even with uncomfortable situations. Basically there were still many taxpayers who were obedient to pay taxes (A Lasmana, 2017). Here was one of opinions of informant who explained this:

“This is one of obstacles. We have a little seating capacity, so next year we will build a new building. Actually, there is a solution. The solution is that we plan to build an office there and we plan to fix the queue. Now, the queue has not been fixed because the seats are limited”
(Interview result 28/08/2017)

The opinion above was consistent with opinion from an official with initials ZL. He revealed the following:

“Queues are building up and we hadn't thought about structuring queue numbers. To maximise our service, we plan to build new buildings. We will update the settings starting from queues and others. This morning, I suggested to the Head of Agency that we specify the queue number as used in a bank queue. Paper with number quizzes is an example. Thus, the queue is more organised.”
(Interview result 27/07/2017)

The above opinion was justified by MS who was also an official. He stated that not only facilities at place of payment, but facilities for communication outside Ambon city were also more limited. Communication was very important. This was consistent with an opinion from Baran et al (2010). He stated that:

“Hhhmmm ... One Roof System (samsat) only has one unit of car. We have not been able to have more because of limited funds. However, this one car helps us while looking for various ways that can be taken. It helped us when we conducted sweeping for motor vehicle taxes. Taxpayers can pay through the computer and all its applications. They like the service. The

main thing is taxpayers are happy and willing to pay taxes. Since, in fact, so many taxpayers are willing to pay the tax on time; however, it can be a long distance from their place to the payment office and that becomes a problem. In Kobi for example, they have to go to Bula, and it's far away. They can also go to Masohi, which is also far away. The cost of transportation to pay taxes is even greater than the cost of the tax itself which is only Rp. 200,000. Thus, they prefer to delay even if they have to pay tax penalties.”
(Interview result 27/07/2017)

Based on the explanation above, it was illustrated as follows:

Figure 2. Norm Factor as a Cause of nonoptimising Motor Vehicle Tax Revenue



The third factor was control. Behaviour control was the supervision that occurs in carrying out a behaviour. The role of control was very important for any activity, including the collection of motor vehicle tax. For motorised vehicles tax collection in Ambon region, the form of control actually had been designed. This was consistent with the result of interview from one informant as follows:

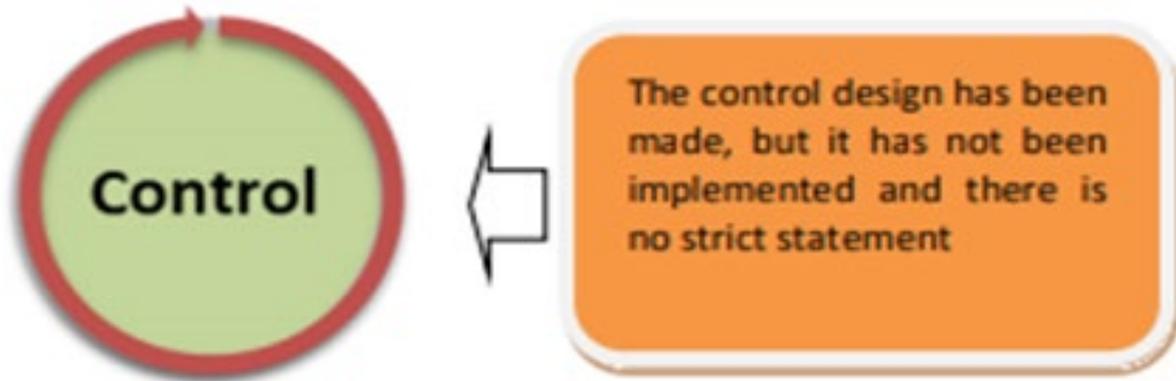
“We have made various ways; one of them is using a Call Centre. There is also a Task Force tasked for visiting people’s homes. In addition, we also done a tax sweeping on motor vehicles. Nevertheless, from all various alternatives, it is only sweeping that is conducted.”

This case also happened in several districts in Maluku. In some districts there were those who do not have an internet network, thus, the data of taxpayers cannot be controlled whether they have paid it or not. The following was the result of an interview with an informant:

“The database has been controlled by province. Though for some, taxpayers cannot be detected by their data because there are several districts that do not have an internet network. One example is in Buru area. We cannot control whether they have paid it or not. This is the lack of control for payments outside Ambon city”

The explanation above was illustrated as follows:

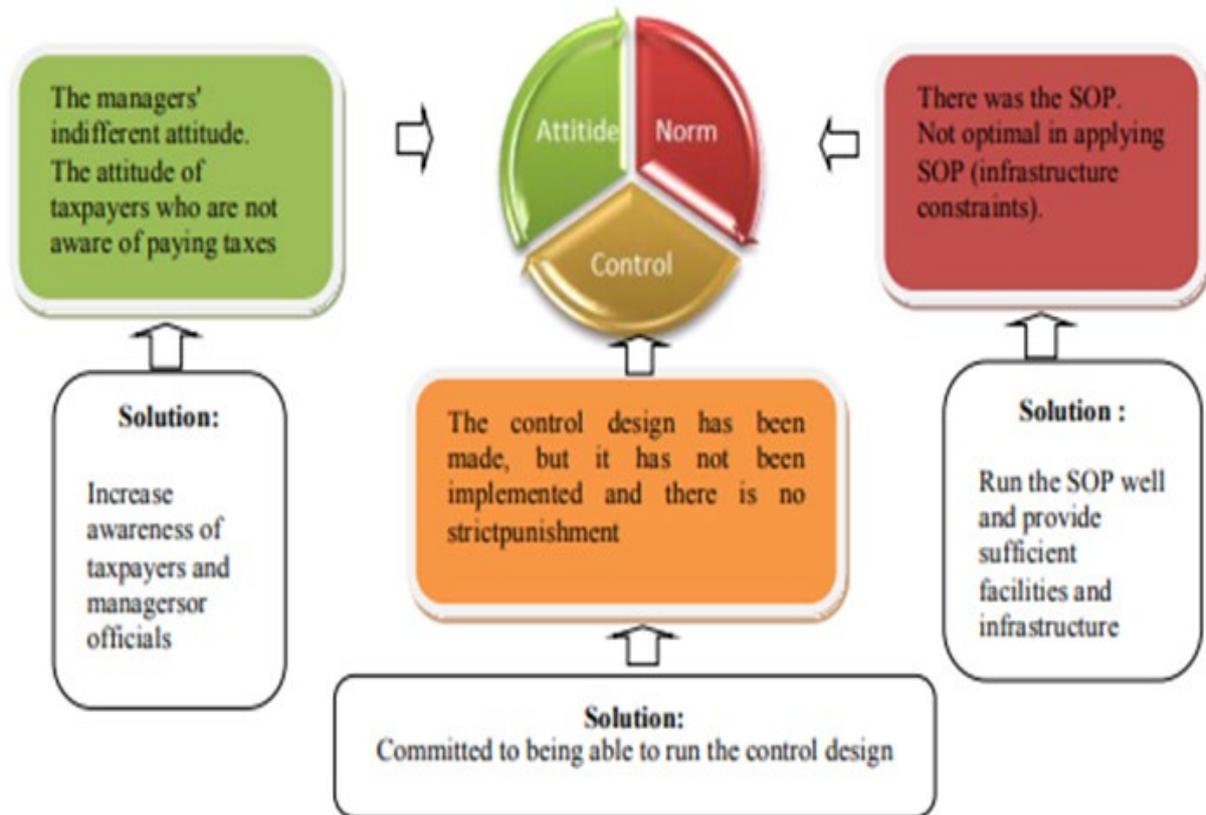
Figure 3. Control Factor as the Cause of Nonoptimal Motor Vehicle Tax Revenues



Based on the description above, it showed that the control factor was also a factor that can affect motor vehicle tax revenue. The better control was done on taxpayers in the context of paying motor vehicle tax, the more it will encourage the awareness of taxpayers to pay their taxes, especially if there is a strict punishment. This is consistent with the opinion of Nugroho and Sumadi (2006) and Ni Ketut Muliari (2017) who explained almost the same argument: the taxpayers will fulfil their tax obligations if they view tax punishment to be more detrimental to them.

Based on the explanation above, it can be described in a comprehensive portrait as follows:

Figure 4. Portrait and Solution to Causes of Nonoptimal Motor Vehicle Tax Revenue



Conclusion

The research used a qualitative approach and critical paradigm. The researchers did not only interpret about what research subject has done, but they also criticised and provided solutions toward the problems experienced by research subjects. The research results explained that the portrait of motor vehicle tax revenue was not optimal due to many factors both from internal (taxpayers) and external (managers). These factors were related to attitude, norm, and control. Furthermore, in the internal factor, there were still many taxpayers who had an indifferent attitude to pay taxes, many norms they were not known yet starting from payment process, up to rules regarding taxation. Besides, the management had not implemented the SOP properly due to constrained facilities. Taxpayers were still arbitrary to pay the tax because of no routine control done by manager. The suggestion for the next researcher is that they can test this research result using a quantitative approach. From non-significant factors, it can be explored in depth through qualitative approaches or combine both using Mix method approach.

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