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LEGAL ANALYSIS OF LAW ENFORCEMENT ON LATE PAYMENT OF MOTOR VEHICLE TAXES FOR TAXPAYERS (RESEARCH STUDY AT THE BINTAN SAMSAT OFFICE)

Riza Rosalya, Fadlan, Erniyanti, Soerya Respationo, Siti Nurkhotijah
Universitas Batam
E-mail: riririza133@gmail.com , erniyanti@univbatam.ac.id , fadlan@univbatam.ac.id , 1012095902@univbatam.ac.id , Sitinurkhotijah@univbatam.ac.id

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Abstract

Motor Vehicle Tax (MVT) is one of the primary sources of Regional Original Revenue (Pendapatan Asli Daerah/PAD) that plays a crucial role in financing regional governance and development. However, the high rate of late Motor Vehicle Tax payments by taxpayers has negatively affected regional revenue collection and reduced the effectiveness of law enforcement in regional taxation. This study aims to examine the legal framework governing Motor Vehicle Tax, analyze the implementation of law enforcement against late tax payments, and identify the obstacles and potential solutions at the Bintan Samsat Office. This research employed an empirical legal research method using both a statutory approach and a sociological approach. Primary data were collected through interviews with officers of the Bintan Samsat Office and taxpayers, while secondary data were obtained through a review of relevant legislation, legal literature, and official documents concerning Motor Vehicle Tax. The collected data were analyzed qualitatively to evaluate the effectiveness of law enforcement in addressing late Motor Vehicle Tax payments. The findings reveal that law enforcement against late Motor Vehicle Tax payments at the Bintan Samsat Office has been implemented in accordance with Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, as well as the applicable regional regulations and implementing provisions on regional taxation. Enforcement measures include the imposition of administrative sanctions in the form of fines, public awareness and education programs, the provision of digital tax payment services, and joint vehicle inspection operations conducted with relevant government agencies. Nevertheless, these measures have not yet achieved optimal effectiveness due to several challenges, including taxpayers' low level of legal awareness, economic constraints, limited public understanding of tax obligations, and inadequate supervision and monitoring. In conclusion, although the enforcement of laws governing late Motor Vehicle Tax payments at the Bintan Samsat Office has been carried out in accordance with the prevailing legal framework, it has not been fully effective in improving taxpayer compliance. Therefore, greater efforts are required to strengthen public education and awareness programs, enhance supervision and the consistent enforcement of administrative sanctions, and optimize digital-based tax services to improve taxpayer compliance and maximize regional revenue from Motor Vehicle Tax.

Keywords: Motor Vehicle Tax, law enforcement, taxpayer compliance, regional taxation, Bintan Samsat Office.

INTRODUCTION

Taxes are a key source of state revenue, playing a strategic role in supporting national development financing and governance. According to the Ministry of Finance's 2025 report, realized state revenues reached IDR 2,756.3 trillion, or 91.7% of the target. Of this figure, tax revenues from taxes, customs, and excise contributed IDR 2,217.9 trillion, or approximately 77.20% of total state revenue. This demonstrates that the tax sector remains a key instrument in supporting state finances.

In a fiscal decentralization system, regional taxes play a crucial role as a source of Regional Original Revenue (PAD). One type of regional tax that contributes significantly is the Motor Vehicle Tax (PKB). This tax is collected by the provincial government and used to support regional governance, infrastructure development, and improving public services. Therefore, public compliance in paying the PKB is a crucial factor in maintaining the stability of regional revenues. Paying motor vehicle tax is a legal obligation for every taxpayer as a form of participation in state and regional financing. Tax obligations are generally regulated by Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP), which serves as the basis for implementing tax rights and obligations in Indonesia.

The PKB collection process is carried out through the One-Stop Integrated Administration System (SAMSAT). As a public service institution, Samsat is responsible for improving taxpayer compliance. However, in practice, many taxpayers are still found to be late or fail to fulfill their tax payment obligations on time. This situation reduces potential regional revenue and raises issues in tax administration.

The problem of late PKB payments also occurs in Bintan Regency. Based on data from the Bintan Joint Samsat Office in 2025, taxpayer compliance in timely PKB payments remains low and has not reached the specified target. Data shows that of the 27,808 Motor Vehicle Tax Determination Letters (SPSOPKB) issued with a value of approximately Rp26.59 billion, 17,567 taxpayers experienced late payments. The value of PKB arrears and fines reached approximately Rp23.38 billion, with an average lateness rate of 63%.

The trend of late payments also showed an increasing trend throughout the year. In January, the late rate reached 57%, then gradually increased to 86% in December. This indicates that the majority of taxpayers who received tax assessments failed to make payments by the specified deadline.

The high rate of late PKB payments indicates that formal taxpayer compliance is still suboptimal. This situation can impact the effectiveness of tax collection and potentially reduce Regional Original Revenue (ROI). Without effective law enforcement mechanisms, optimizing regional revenue from the PKB sector could be disrupted.

In the Indonesian tax system, the General Taxation Law (KUP) applies the principle of a self-assessment system , which empowers taxpayers to calculate, pay, and report their own tax obligations. However, this system still requires oversight and law enforcement to ensure taxpayer compliance. Factors such as legal understanding, economic conditions, service quality, and the effectiveness of tax sanctions can influence the level of public compliance.

For taxpayers who are late in paying their PKB (Vehicle Tax) taxes, the government has provided an administrative sanction mechanism in the form of fines. According to tax regulations, late payments are subject to a fine of 25% of the principal tax for up to 24 months and an additional 2% per month for subsequent delays. However, the implementation of this penalty has not been fully effective in improving taxpayer compliance.

From a legal perspective, the Tax Procedures Law (KUP) authorizes the government to take tax collection actions through warning letters, warrants, asset seizures, and travel bans under certain circumstances. However, enforcement of the taxation tax (PKB) arrears in Bintan Regency remains limited. Data shows that during 2022–2024, warning letters covered only around 5.9% of total arrears, while warrants were issued to only 320 taxpayers. Asset seizures and gijzeling have never been carried out.

This situation demonstrates a gap between existing legal regulations and enforcement practices on the ground. Although regulations provide strong tools to improve taxpayer compliance, regional officials still rely more on persuasive approaches and tax relief programs like tax amnesty than on repressive law enforcement.

Based on these issues, this study focuses on analyzing the implementation of law enforcement provisions against taxpayers who pay Motor Vehicle Tax late at the Bintan Samsat (Vehicle Tax Office). The study was conducted to determine the alignment between applicable legal provisions and their implementation in the field, both from a normative and empirical perspective.

This research is expected to provide an overview of the effectiveness of regional tax law enforcement and provide recommendations for regional governments in improving taxpayer compliance and optimizing regional revenue through proportional, transparent, and equitable law enforcement mechanisms.

LITERATURE REVIEW

1. Law Enforcement Theory as a Grand Theory

Law enforcement is the process of aligning societal values, norms, and behaviors to create legal certainty, order, and social peace. Law enforcement involves more than just imposing sanctions, but also encompasses the application of rules and the resolution of disputes through legal channels and alternative dispute resolution mechanisms.

In the taxation sector, law enforcement serves to ensure a balance between the rights of the state (the tax authorities) and the rights of taxpayers, based on the principle of equality before the law . Tax law enforcement is carried out through two approaches:

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- **Preventive** , namely preventing violations through socialization, education, coaching and community participation.
- **Repressive** , namely actions after a violation occurs through administrative, criminal or civil sanctions to restore legal compliance.

2. Tax Compliance Theory as a Middle Theory

Tax compliance is the behavior of taxpayers in fulfilling tax obligations according to the rules, such as registering, calculating, paying, and reporting taxes on time.
Tax compliance plays a crucial role in maintaining state and regional revenues. The level of compliance is influenced by taxpayer awareness, understanding of regulations, perceptions of sanctions, and economic and social conditions. In the context of Motor Vehicle Tax (PKB), compliance means the willingness of taxpayers to register, pay, and report tax obligations correctly and on time.

3. Tax Sanction Theory as an Applied Theory

Tax sanctions are a tool to ensure taxpayers comply with tax regulations and prevent violations. Sanctions are imposed as a consequence of taxpayer non-compliance.
Types of tax sanctions consist of:

1. **Administrative sanctions**
   - Fines for reporting violations.
   - Interest due to late payment.
   - Increase due to breach of material obligations.
2. **Criminal sanctions**
   - In the form of criminal fines, imprisonment, or prison for serious violations such as providing false data or not submitting tax obligations.

4. Tax Concept

Tax is a mandatory contribution from the community to the state based on statutory regulations which is used to finance the implementation of government and public interests.
Types of taxes are differentiated based on:

- **Group**
  - Direct tax: borne by the taxpayer himself.
  - Indirect taxes: can be transferred to other parties.
- **Characteristic**
  - Subjective tax: takes into account the conditions of the taxpayer.
  - Objective tax: based on the tax object.
- **Collection agency**
  - Central tax.
  - Regional taxes.

Tax functions:

1. The function of the budget as a source of state revenue.
2. Function of regulating economic and social policies.
3. Economic stability function.
4. Income redistribution function.

5. Motor Vehicle Tax (PKB)

PKB is a tax on the ownership or control of motor vehicles. The tax subject is the individual or entity that owns or controls the motor vehicle.
PKB payments are made for a 12-month tax period. Late payments may incur fines and interest as a form of administrative law enforcement.
The legal basis for PKB includes:

- Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments.
- Government Regulation Number 35 of 2023.
- Regional Regulation of Riau Islands Province Number 1 of 2024.

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6. Taxpayers and Compliance

Taxpayers are individuals or bodies who have tax rights and obligations, including registering, paying, calculating and reporting taxes.

Taxpayer obligations:

- Enroll.
- Paying and reporting taxes.
- Comply with tax audits.
- Provide the required data.

Taxpayer rights:

- Apply for restitution.
- Get treatment in the inspection process.
- Filing objections and appeals.
- Get data confidentiality protection.

Research Conceptual Framework

The research focuses on **law enforcement against late payment of Motor Vehicle Tax at the Bintan Joint Samsat Office** .

Research concept flow:

Law Enforcement Theory

↓

Analyze the implementation of regulations and actions of officials regarding late PKB payments

Tax Compliance Theory

↓

Analyze the factors causing taxpayers not to fulfill their obligations

Tax Sanction Theory

↓

Analyze the application of fines or administrative sanctions to improve compliance

The main problem of the research is the gap between clear tax regulations and the practice of PKB payments in the field, where delays are still found.

Obstacles to law enforcement come from internal factors such as institutions and systems, as well as factors

METHOD

A. Type of Research

This study employs **normative legal research** , which examines legal materials such as legislation, legal principles, doctrines, and related literature. The focus of the study is to analyze legal norms regarding law enforcement against taxpayers who are late in paying Motor Vehicle Tax (PKB), specifically based on applicable tax regulations.

B. Approach Method

The research used two approaches:

1. **Statute Approach**
   Used to analyze various regulations related to the enforcement of tax laws and Motor Vehicle Tax, and to see the suitability and effectiveness of the implementation of these regulations.
2. **Conceptual Approach**
   Used to study legal concepts related to research, such as law enforcement, tax compliance, administrative sanctions, and due process of law based on expert theories.

C. Research Location and Data Sources

Research Location:

The research was conducted at **the Joint Samsat Bintan Office** as an agency that collects Motor Vehicle Tax.

Data source:

The data used is **secondary data** originating from library materials, consisting of:

1. **Primary legal materials**

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In the form of laws and regulations, court decisions, and official state documents.

2. **Secondary legal materials**
   In the form of law books, scientific journals, research results, theses, dissertations, and academic literature.
3. **Tertiary legal materials**
   In the form of legal dictionaries, encyclopedias, and other supporting sources.

D. Data Collection Techniques

Data collection techniques are carried out through:

1. **Library Research**
   Collecting and analyzing books, journals, regulations, government documents, and literature related to tax law enforcement.
2. **Documentation**
   Collecting PKB-related documents, such as tax receipt reports, late payment data, tax arrears, and application of administrative sanctions.

RESULTS AND DISCUSSION

A. General Description of Research Location

The research was conducted at **the Bintan Joint Office of SAMSAT** (Vehicle Administration Service Unit), a motor vehicle administration service unit in Bintan Regency. SAMSAT Bintan is managed through a collaboration between three agencies: the Indonesian National Police, the Riau Islands Province Regional Revenue Agency, and PT Jasa Raharja. This institution is tasked with providing vehicle administration services while optimizing Motor Vehicle Tax (PKB) revenue as a source of Regional Original Revenue (PAD).

B. Legal Regulations in Law Enforcement of Late Payment of Motor Vehicle Tax

The legal regulations regarding PKB are based on various regulations, namely Law Number 1 of 2022, Government Regulation Number 35 of 2023, and Regional Regulation of the Riau Islands Province Number 1 of 2024. These regulations regulate taxpayer obligations, collection mechanisms, supervision, billing, and the imposition of administrative sanctions for late tax payments.

By law, every motor vehicle owner is obligated to pay the vehicle tax (PKB) in accordance with applicable regulations. If there is a delay, local governments have the authority to take administrative action in the form of monitoring, inspection, collection, and imposing sanctions.

Based on Lawrence M. Friedman's legal system theory, the effectiveness of law enforcement is influenced by three elements, namely:

1. **Legal structure** , in the form of implementing institutions such as Bapenda, Police, and PT Jasa Raharja.
2. **Legal substance** , in the form of regulations governing tax obligations and sanctions.
3. **Legal culture** , in the form of public awareness and compliance in paying taxes.

C. Implementation of Law Enforcement regarding Late Payment of Motor Vehicle Tax

The implementation of PKB law enforcement at the Bintan Samsat (Vehicle Tax Office) is carried out through preventive and repressive approaches. Preventive efforts include outreach, information dissemination, and the provision of convenient payment services. Repressive measures, meanwhile, involve the imposition of administrative sanctions, collection of arrears, and joint vehicle raids.

Research data shows that there is still a high level of late payments. Of the 27,808 taxpayers registered, 17,567 have not made their payments on time, with total arrears reaching approximately Rp23.38 billion.

Forms of law enforcement implementation include:

1. **Socialization and appeals to taxpayers**
   Aims to increase public awareness regarding tax obligations and the consequences of delays.
2. **Providing easy payment services**
   This is done through Mobile Samsat and Mobile Samsat to increase public access.
3. **Imposition of administrative sanctions**
   In the form of interest or fines for taxpayers who are late in making payments.
4. **PKB arrears collection**
   This is done through warnings, notices of arrears, and other administrative actions.
5. **Joint motor vehicle raid**

This is done as a form of supervision and education to the public regarding the importance of tax compliance.

Even though it has been implemented according to the rules, the effectiveness of law enforcement is still not optimal because some taxpayers only make payments after a raid or tax amnesty program.

D. Obstacles and Solutions to Law Enforcement Regarding Late Payment of Motor Vehicle Tax

1. Obstacles to Law Enforcement

The main obstacles in enforcing PKB law at Samsat Bintan include:

a. **Low awareness and knowledge of taxpayers**
Some people do not understand taxes as an annual legal obligation and only pay when they need vehicle administration services.
b. **Economic conditions of taxpayers**
Some people delay payments due to limited economic capacity and choose to fulfill other needs that are considered more important.
c. **Vehicle and taxpayer data is not optimal**
Changes in vehicle ownership and taxpayer addresses that are not updated hamper the collection process.
d. **Geographical conditions of Bintan Regency**
Coastal and island areas cause the direct billing process to require greater costs and time.
e. **The deterrent effect of administrative sanctions is not yet optimal**
Some taxpayers still consider fines not a big burden and therefore continue to delay payment.
f. **The habit of waiting for tax amnesty programs**
The amnesty program can cause some people to delay payments in the hope of getting fines waived.

2. Law Enforcement Solutions

Efforts that can be made to increase the effectiveness of law enforcement are:

1. Updating vehicle and taxpayer data.
2. Priority-based active billing.
3. Increasing tax socialization and education.
4. Optimization of digital tax payment services.
5. Strengthening coordination between Samsat agencies.
6. Consistent application of administrative sanctions.
7. Selective implementation of the whitening program.

With this strategy, PKB law enforcement not only functions as a sanction, but also as an effort to build public legal awareness and increase taxpayer compliance on an ongoing basis.

CONCLUSION

Based on the results of research and discussion regarding Legal Analysis Law Enforcement of Late Payment of Motor Vehicle Tax for Taxpayers (Research Study at the Bintan SAMSAT Office) **,** the following conclusions can be drawn.

1. Legal regulations regarding law enforcement against late payment of Motor Vehicle Tax have a comprehensive legal basis, both at the national and regional levels. These regulations are based on Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, which serves as the general legal basis for regulating the rights and obligations of Taxpayers, the authority of the tax authorities, and the tax administration mechanisms in Indonesia. Furthermore, more specific regulations regarding regional taxes are regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which are then elaborated through Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies and Regional Regulation of the Riau Islands Province Number 1 of 2024 concerning Regional Taxes and Regional Levies. All these regulations regulate the objects and subjects of Motor Vehicle Tax, taxpayers, tax periods, procedures for collection, payment, billing, issuance of Regional Tax Bills (STPD), imposition of administrative sanctions, and the granting of relief or elimination of administrative sanctions.
2. The implementation of law enforcement against late payment of Motor Vehicle Tax at the Bintan SAMSAT Office has been carried out through a gradual administrative, preventive, and repressive approach. The implementation of law enforcement is carried out through socialization to the community, providing easy payment services through Mobile Samsat (SAMLING), Mobile Samsat (SAMBER), and the Lobam Tax

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Obedience Program (TANJAK LOBAM), the imposition of administrative sanctions in the form of fines for late payments, collection of taxpayers who have arrears through Regional Tax Collection Letters (STPD), and the implementation of joint raids with the Indonesian National Police and PT Jasa Raharja. Although these mechanisms have been running in accordance with the provisions of laws and regulations, their implementation has not been fully optimal. This is evident from the still high number of taxpayers who are late in paying Motor Vehicle Tax throughout the research year, thus indicating that the level of taxpayer compliance still needs to be improved.

3. Law enforcement against late payment of Motor Vehicle Tax at the Bintan SAMSAT still faces various obstacles, both originating from internal and external factors. These obstacles include low taxpayer awareness and knowledge regarding tax obligations, limited economic capacity of the community, suboptimal validity of vehicle data and taxpayer identity, the geographical conditions of Bintan Regency which consists of mainland and island areas, limited human resources in the implementation of collection, weak deterrent effect of administrative sanctions, the community's habit of waiting for tax amnesty programs, and the uneven use of digital-based payment services. To overcome these obstacles, integrated efforts are needed, including through regular updating of vehicle and taxpayer data, optimization of priority-based active collection, increased socialization and tax education to the public, development of more accessible digital services, consistency in the application of administrative sanctions, increased coordination between agencies, and the implementation of selective tax amnesty programs as an instrument to reduce arrears without reducing taxpayer compliance in the long term.

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