Anthroposia: Journal of Social and Human Development
Vol 1 No 1 March 2026, Hal 131-143
ISSN: 3125-0866(Print) ISSN: 3125-0769(Electronic)
Open Access: https://sovereignresearch.org/anthroposia

The Effectiveness of the Policy to Waive Tax Penalties on the Compliance Rates of Motor Vehicle Taxpayers at the Samsat Regional Technical Implementation Unit in Serang Regency

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Article Info :
Received:
28-02-2026
Revised:
07-03-2026
Accepted:
20-03-2026

Abstract

Motor Vehicle Tax is one of the sources of local revenue that every motor vehicle owner is required to pay, as stipulated in Banten Province Regional Regulation No. 1 of 2024 concerning Local Taxes and Local Levies. The compliance rate of motor vehicle taxpayers at the Serang Regency Samsat Technical Implementation Unit (UPTD) remains relatively low at approximately 58 percent of all registered vehicles and is accompanied by high levels of tax arrears. Consequently, the local government has implemented a policy to waive Motor Vehicle Tax penalties as an effort to increase tax payments and local revenue. This study analyzes the effectiveness of the policy to waive motor vehicle tax penalties on the compliance rate of motor vehicle taxpayers at the UPTD Samsat in Serang Regency, as well as the obstacles in its implementation. The analysis employs the theory of legal effectiveness and the theory of government action. The research method used is an empirical-juridical approach with a descriptive-analytical framework, utilizing primary data collected through interviews and secondary data sourced from legislation and legal literature. The research results indicate that local government actions including the elimination of administrative sanctions in the form of fines, the simplification of service procedures, and the optimization of tax payment services have proven effective in increasing Motor Vehicle Tax payments and local revenue realization in the short term, as reflected in revenue achievements for the 2020-2024 period, which largely exceeded targets. The decline in revenue realization in 2025 indicates that the effectiveness of these policies has not yet been fully accompanied by the establishment of sustainable taxpayer compliance and remains influenced by policy incentives. Policy implementation still faces obstacles in the form of limited service capacity, technical disruptions to facilities and infrastructure, low public awareness influenced by a legal culture of delaying tax obligations, and perceptions of unfairness among taxpayers who have historically been compliant. This study recommends strengthening policies to encourage sustainable taxpayer compliance and improving the quality of tax service delivery.

Keywords: *Legal Effectiveness, Government Action, Tax Penalty Waiver, Taxpayer Compliance, Motor Vehicle Tax.*

INTRODUCTION

Tax compliance constitutes a fundamental pillar in the sustainability of public finance because the capacity of a government to deliver public services, maintain infrastructure, and pursue regional development objectives is closely linked to the willingness of taxpayers to fulfill their fiscal obligations. Contemporary tax administration increasingly relies not only on coercive enforcement mechanisms but also on policy instruments designed to encourage voluntary compliance through incentives and administrative relief measures. Scholarly discussions have demonstrated that taxpayer behavior is influenced by a complex interaction of economic, psychological, and institutional factors, making compliance a multidimensional phenomenon rather than a purely legal obligation (Tarigan & Margareta, 2023). Fiscal incentives have consequently emerged as an important policy alternative for governments seeking to broaden tax participation while reducing accumulated arrears and administrative burdens (Limantoro, Iswati, & Rahmiati, 2022). Public authorities continue to face the challenge of determining whether such incentive-based approaches generate sustainable compliance or merely produce temporary increases in tax payments that diminish once the incentive period expires.

Motor Vehicle Tax represents one of the most significant sources of provincial revenue in Indonesia due to the continuous expansion of vehicle ownership across the country. Statistical records published by the Badan Pusat Statistik indicate that the number of registered motor vehicles exceeded 168 million units in 2023, reflecting a substantial tax base with considerable potential to strengthen regional fiscal capacity (Badan Pusat Statistik, 2023). Rapid motorization has simultaneously increased the importance of effective tax administration because rising vehicle ownership does not automatically translate into proportional growth in tax revenue collection. Empirical studies have shown that taxpayer compliance remains a determining factor in transforming potential revenue into actual fiscal realization, particularly within decentralized taxation systems where regional governments depend heavily on local revenue sources (Bintary, 2020). Revenue optimization therefore requires not only an expanding tax base but also effective policy instruments capable of fostering timely and consistent tax payments among vehicle owners.

Regional taxation in Indonesia operates within the framework of fiscal decentralization, which grants provincial governments authority to administer and collect specific categories of taxes to support local governance and development. Provincial governments are consequently expected to formulate adaptive fiscal policies that balance revenue generation with public acceptance and administrative feasibility. Regulatory arrangements governing Motor Vehicle Tax in Banten Province have been strengthened through local taxation policies intended to enhance transparency, accountability, and taxpayer participation in fulfilling fiscal obligations. Administrative sanctions serve as an essential enforcement mechanism within this framework because penalties are designed to discourage non-compliance and reinforce the principle of timely tax payment. Public policy considerations nevertheless often require governments to introduce exceptional measures capable of addressing accumulated arrears and encouraging inactive taxpayers to re-enter the formal tax system.

Policy initiatives involving the elimination of administrative penalties for Motor Vehicle Tax have become a recurring feature of fiscal governance in Banten Province during the last several years. Government regulations and executive decisions have periodically provided relief from tax penalties through programs implemented in 2020, 2022, 2023, and 2025 as part of broader efforts to improve taxpayer participation and increase regional revenue collection (Badan Pendapatan Daerah Provinsi Banten, 2025). Fiscal authorities generally justify such measures on the grounds that penalty relief reduces financial barriers faced by delinquent taxpayers while creating opportunities for the recovery of outstanding obligations. Academic literature has similarly suggested that tax incentives can positively influence taxpayer behavior when accompanied by adequate socialization and administrative support mechanisms (Limantoro, Iswati, & Rahmiati, 2022). Questions concerning the long-term implications of repeated penalty waivers remain unresolved because recurring relief programs may unintentionally shape expectations that future sanctions will eventually be forgiven.

Provincial revenue data reveal persistent challenges in achieving satisfactory levels of Motor Vehicle Tax compliance despite the implementation of various fiscal incentive programs. Official records indicate that taxpayer compliance in Banten remained at approximately sixty percent, while accumulated arrears reached nearly IDR 300 billion out of a total revenue potential estimated at IDR 1.2 trillion (Badan Pendapatan Daerah Provinsi Banten, 2025). Research findings have identified inadequate taxpayer awareness as a major obstacle because limited understanding of taxation regulations often reduces willingness to comply voluntarily with fiscal obligations (Saptono & Khozen, 2021). Institutional weaknesses also contribute to non-compliance where inconsistent law enforcement and limited supervisory capacity diminish the deterrent effect traditionally associated with administrative sanctions. Perceptions regarding fairness and transparency further influence taxpayer attitudes, as individuals who view the taxation system as inequitable are generally less inclined to maintain consistent compliance (Nasution et al., 2020).

Scholarly investigations concerning taxpayer behavior have largely concentrated on individual determinants such as tax knowledge, awareness, risk perception, and fraudulent motivations rather than examining the broader effectiveness of penalty elimination policies as a public governance instrument. Analytical models developed to explain taxpayer compliance have demonstrated that behavioral decisions are influenced by numerous factors extending beyond legal obligations alone (Tarigan & Margareta, 2023). Evidence also suggests that sanctions and tax amnesty programs may increase compliance under certain conditions while simultaneously creating perceptions of unequal treatment among taxpayers who have consistently fulfilled their obligations (Muniroh, 2022). Persistent debate surrounding these outcomes illustrates the existence of an unresolved research gap concerning the extent to which penalty elimination policies contribute to sustainable taxpayer compliance. Academic inquiry addressing this issue is particularly relevant in regions characterized by significant fiscal potential and continuing compliance deficiencies.

UPTD Samsat Kabupaten Serang presents a compelling empirical setting for investigating this issue because its performance indicators demonstrate substantial disparities between tax potential and actual revenue realization. Reports indicate that Motor Vehicle Tax arrears within the jurisdiction reached IDR 80.62 billion, placing the institution among the highest-ranking arrears contributors within Banten Province (Rostinah, 2025). Administrative records further reveal that annual revenue realization amounted to only sixty-two to sixty-five percent of the available tax potential, while taxpayer compliance remained at approximately fifty-eight percent among 394,000 registered vehicles (Badan Pendapatan Daerah Provinsi Banten, 2025). Historical trends show a continuing increase in the number of delinquent vehicles, rising from 282,843 units during the 2015–2018 period to 295,510 units during 2018–2022, indicating that existing policy interventions have not fully resolved compliance challenges. Preliminary field observations also suggest that although penalty elimination programs encourage taxpayers to settle outstanding obligations, repeated implementation may motivate some individuals to postpone payment in anticipation of future relief measures (Interview with Ega Raga Wijaya, 2025).

This study emerges from the necessity to critically evaluate whether the policy of eliminating Motor Vehicle Tax penalties functions as an effective instrument for strengthening taxpayer compliance or merely serves as a short-term mechanism for revenue recovery. Attention is directed toward understanding the extent to which the policy influences taxpayer behavior within the operational environment of UPTD Samsat Kabupaten Serang. Examination of implementation barriers is equally important because institutional, social, and behavioral factors may determine the success or failure of the policy in achieving its intended objectives. Research questions addressed in this study are: (1) how effective is the Motor Vehicle Tax penalty elimination policy in improving taxpayer compliance; and (2) what obstacles are encountered in the implementation of the policy at UPTD Samsat Kabupaten Serang. Research objectives are to analyze the effectiveness of the penalty elimination policy in enhancing taxpayer compliance and to identify as well as analyze the obstacles affecting its implementation within the administrative framework of UPTD Samsat Kabupaten Serang.

RESEARCH METHODS

This study employed an empirical juridical research method aimed at examining the implementation of legal norms governing the policy of motor vehicle tax penalty remission and evaluating its effectiveness in enhancing taxpayer compliance at UPTD Samsat Kabupaten Serang. Empirical juridical research was selected because it enables an integrated examination of the relationship between law as a normative framework and law as it operates within society, thereby facilitating an assessment of the extent to which statutory provisions achieve their intended objectives in practice. Qualitative and descriptive-analytical approaches were adopted to explore legal phenomena comprehensively through an in-depth investigation of factual conditions, taxpayer behavior, institutional practices, and administrative mechanisms associated with the implementation of the policy. Analytical attention was directed toward identifying the degree of conformity between the normative foundations established under the 1945 Constitution of the Republic of Indonesia, Law Number 28 of 2007 concerning General Provisions and Tax Procedures, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, the Regulation of the Minister of Finance Number 74/PMK.03/2012, and Regional Regulation of Banten Province Number 1 of 2024 concerning Regional Taxes and Regional Retributions, and their practical application within the administration of Motor Vehicle Tax. Evaluation of the policy was undertaken through the lens of legal effectiveness by assessing its impact on taxpayer compliance, institutional performance, and the achievement of regional fiscal objectives.

Data collection was conducted through both library research and field research in order to obtain comprehensive legal and empirical evidence relevant to the subject matter under investigation. Primary data were acquired through direct interviews and field observations undertaken at UPTD Samsat Kabupaten Serang, including consultations with authorized officials responsible for the administration and implementation of Motor Vehicle Tax policies. Secondary data consisted of primary legal materials, including legislation and official legal documents, secondary legal materials such as scholarly books, journal articles, theses, dissertations, and other academic publications, as well as tertiary legal materials comprising legal dictionaries, encyclopedias, and relevant reference sources. Research activities were carried out at UPTD Samsat Kabupaten Serang, the Faculty of Law Library of Universitas Sultan Ageng Tirtayasa, and other supporting locations considered relevant to the acquisition of legal and empirical information. Qualitative descriptive analysis was subsequently employed to systematically interpret, classify, and evaluate the collected data, enabling the formulation of comprehensive legal conclusions regarding the effectiveness of the motor vehicle tax penalty remission policy and the obstacles encountered in its implementation.

RESULTS AND DISCUSSION

Effectiveness of the Motor Vehicle Tax Penalty Remission Policy in Enhancing Taxpayer Compliance at UPTD Samsat Kabupaten Serang

Motor Vehicle Tax Penalty Remission constitutes a regional fiscal policy instrument implemented by the Government of Banten Province pursuant to the authority granted under Article 94 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which classifies Motor Vehicle Tax as a provincial tax under the jurisdiction of provincial governments. Normative examination demonstrates that the legal basis of the policy is further reinforced by Article 101 paragraph (1) of Law Number 1 of 2022, which authorizes governors to provide fiscal incentives in the form of reductions, exemptions, relief, or elimination of tax obligations and administrative sanctions. Constitutional legitimacy of such authority originates from Article 23A of the 1945 Constitution of the Republic of Indonesia, which requires taxation and other compulsory levies for state purposes to be regulated by law. Legal interpretation through a systematic approach reveals that fiscal incentives are not intended merely as administrative conveniences but serve as instruments for achieving broader objectives of public welfare and regional fiscal sustainability. Empirical juridical analysis consequently requires an assessment of whether the implementation of the penalty remission policy has effectively translated normative objectives into measurable taxpayer compliance within the operational framework of UPTD Samsat Kabupaten Serang.

Administrative law doctrine recognizes fiscal incentive policies as manifestations of governmental action undertaken within the sphere of public administration to influence legal behavior among citizens through mechanisms of encouragement rather than coercion. Legal scholarship characterizes such measures as administrative interventions designed to increase voluntary compliance while reducing resistance associated with punitive enforcement measures. Regulatory implementation in Banten Province has been undertaken through a sequence of legal instruments, including Governor Regulation Number 12 of 2020, Governor Regulation Number 24 of 2022, Governor Regulation Number 21 of 2023, and Governor Decree Number 170 of 2025, each reflecting governmental efforts to recover tax arrears and improve regional revenue performance. Historical interpretation of these regulations demonstrates an evolving policy orientation that seeks to balance taxpayer relief with fiscal responsibility in response to changing socioeconomic conditions. Juridical assessment therefore necessitates examining whether recurring remission policies have strengthened legal compliance or merely altered the timing of taxpayer payments.

Empirical findings obtained from UPTD Samsat Kabupaten Serang indicate that the implementation of the penalty remission policy coincided with significant revenue achievements throughout the observation period between 2020 and 2025. Institutional data reveal that annual Motor Vehicle Tax realization exceeded established targets during five of the six observed fiscal years, suggesting a positive relationship between the incentive policy and taxpayer participation in tax payment activities. Revenue realization reached 109.29 percent in 2020, 107.48 percent in 2021, 111.15 percent in 2022, 103.21 percent in 2023, and 110.13 percent in 2024 before declining to 97.01 percent in 2025. Quantitative evidence of this nature demonstrates that the policy succeeded in encouraging previously delinquent taxpayers to settle outstanding obligations during the implementation period. Legal effectiveness, however, cannot be measured solely through fiscal outcomes because the concept also encompasses behavioral transformation and sustainable adherence to legal obligations.

Theoretical understanding of legal effectiveness developed by Soerjono Soekanto emphasizes that law is considered effective when it successfully influences social behavior in accordance with normative expectations. Analytical application of this framework requires examining whether taxpayers fulfill obligations because they internalize legal duties or because they respond temporarily to external incentives offered by governmental authorities. Interviews conducted with officials and taxpayers at UPTD Samsat Kabupaten Serang reveal that many taxpayers utilized the remission program primarily because it eliminated accumulated administrative penalties. Behavioral responses of this nature indicate that compliance levels increased during the implementation period due to the economic attractiveness of the policy. Juridical evaluation consequently raises an important distinction between payment compliance generated through incentive mechanisms and legal compliance rooted in enduring legal consciousness.

Comparative examination of regional tax compliance studies strengthens this interpretation because multiple empirical investigations have reported that tax amnesty and remission programs frequently generate short-term improvements in payment rates while producing inconsistent effects on long-term compliance behavior. Research conducted by Widajantie and Anwar (2020), Chaerani, Marundha, and Khasanah (2024), Dongoran et al. (2022), Fitrianti, Musyaffi, and Nindito (2023), and Wiranjani and Sujana (2023) consistently demonstrates that remission programs positively influence taxpayer participation when combined with effective socialization and service quality improvements. Findings reported by Ammy (2023) similarly indicate that tax remission policies become more effective when supported by taxpayer education and administrative transparency.

Academic evidence consequently suggests that remission policies should not be evaluated in isolation because their effectiveness depends upon interaction with broader institutional and behavioral factors. Socio-legal analysis therefore requires considering compliance not merely as a financial outcome but as a multidimensional legal phenomenon shaped by administrative practices and public perceptions. The empirical relationship between legal authority and institutional performance may be illustrated through the following data derived from UPTD Samsat Kabupaten Serang:

Tabel 1. Target, Realization, and Achievement Rate of Motor Vehicle Tax Revenue at UPTD Samsat Kabupaten Serang (2020–2025)

Fiscal Year	Revenue Target (IDR)	Revenue Realization (IDR)	Achievement (%)
2020	127,434,900,000	139,275,037,400	109.29
2021	145,071,000,000	155,923,245,200	107.48
2022	164,274,000,000	182,590,478,900	111.15
2023	172,903,755,000	178,450,358,300	103.21
2024	176,284,509,300	194,133,968,200	110.13
2025	128,531,766,000	124,694,320,300	97.01

Interpretation of the table demonstrates that the remission policy was associated with substantial fiscal performance during most years under review, particularly in 2022 when realization exceeded the target by more than eleven percent. Institutional records indicate that taxpayers with outstanding obligations were motivated to return to the tax system because the elimination of administrative penalties significantly reduced the financial burden associated with arrears. Juridical analysis supports the conclusion that the policy functioned effectively as an administrative instrument for increasing revenue collection within the short term. Performance deterioration observed in 2025 nevertheless suggests limitations in the sustainability of compliance generated through remission incentives. Legal effectiveness therefore appears strongest in relation to revenue recovery rather than the cultivation of enduring legal obedience.

Interview evidence obtained from Adisty Pratama as a service officer at UPTD Samsat Kabupaten Serang further strengthens this conclusion because he reported that taxpayer attendance increased by approximately fifty percent during the implementation of the remission program. Administrative observations reveal that taxpayers perceived the elimination of penalties as a significant financial benefit that reduced the economic consequences of delayed payment. Findings of this nature correspond with the conclusions reached by Hasan, Abdullah, and Nurziah (2025) and Taufiq and Zulkarnain (2024), who found that penalty remission programs substantially increase taxpayer participation during implementation periods. Empirical consistency across different jurisdictions indicates that fiscal incentives possess considerable capacity to attract non-compliant taxpayers back into the formal taxation system. Legal interpretation consequently supports the view that remission policies are effective instruments for immediate compliance mobilization.

Behavioral patterns identified through taxpayer interviews reveal a more complex dimension of effectiveness when examined from the perspective of legal culture. Several taxpayers acknowledged that they intentionally postponed tax payments while anticipating future remission programs because similar policies had been implemented repeatedly over successive years. Sociological jurisprudence suggests that repetitive incentive programs may inadvertently generate expectations that legal sanctions will eventually be waived, thereby weakening the deterrent function traditionally associated with administrative penalties. Research conducted by Virgiawati (2019) and Maulana and Septiani (2022) demonstrates that sanctions remain an important determinant of taxpayer compliance because they reinforce perceptions of legal obligation and accountability. Juridical analysis therefore identifies a potential contradiction between the short-term success of remission policies and the long-term objective of fostering voluntary compliance grounded in legal awareness.

Questions concerning distributive justice emerge prominently when assessing the broader implications of the policy because compliant taxpayers do not receive benefits comparable to those enjoyed by delinquent taxpayers whose penalties are forgiven. Testimonies obtained from taxpayers indicate that some individuals perceive the policy as disproportionately advantageous to those who previously neglected their legal obligations. Normative evaluation through the principle of equality before administrative law requires examining whether differential treatment of taxpayers remains compatible with broader notions of fairness and legal certainty. Scholarly analysis presented by Hamid et al. (2026) argues that fiscal justice requires balancing public benefit objectives with equitable treatment of taxpayers who consistently comply with legal obligations. Juridical reflection consequently suggests that remission policies should be accompanied by recognition mechanisms or incentives directed toward compliant taxpayers in order to preserve perceptions of fairness within the taxation system.

Comprehensive assessment of empirical findings, statutory provisions, administrative practices, and theoretical perspectives demonstrates that the Motor Vehicle Tax Penalty Remission Policy implemented at UPTD Samsat Kabupaten Serang achieved a significant degree of effectiveness in increasing tax payments and improving regional revenue realization during the period of implementation. Evidence derived from institutional data and field interviews confirms that the policy successfully encouraged delinquent taxpayers to settle outstanding obligations and re-engage with the formal tax administration system. Normative analysis grounded in Article 23A of the 1945 Constitution, Articles 94 and 101 of Law Number 1 of 2022, Regional Regulation of Banten Province Number 1 of 2024, and related gubernatorial regulations establishes that the policy possesses a clear legal foundation and constitutes a legitimate exercise of governmental authority. Empirical indicators simultaneously reveal that compliance generated through the policy remains strongly dependent upon the existence of fiscal incentives rather than internalized legal awareness among taxpayers. Legal effectiveness may therefore be characterized as substantial in relation to short-term revenue optimization yet incomplete in relation to the formation of sustainable and voluntary taxpayer compliance.

Juridical Analysis of Legal Effectiveness Factors Affecting the Implementation of the Motor Vehicle Tax Penalty Remission Policy

Legal effectiveness constitutes a central analytical framework for evaluating whether a regulatory policy successfully achieves the objectives envisioned by the legal system. Theoretical formulation developed by Soerjono Soekanto identifies five principal determinants of legal effectiveness, namely legal substance, law enforcement apparatus, supporting facilities, societal conditions, and legal culture, each functioning as an interconnected component influencing the operation of law within society. Juridical examination of the Motor Vehicle Tax Penalty Remission Policy implemented at UPTD Samsat Kabupaten Serang requires an assessment of these factors because legal effectiveness cannot be determined solely through the existence of statutory authority or fiscal outcomes. Normative legitimacy of the policy derives from Article 23A of the 1945 Constitution, Article 94 and Article 101 paragraph (1) of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, and Regional Regulation of Banten Province Number 1 of 2024 concerning Regional Taxes and Regional Retributions. Empirical juridical methodology consequently necessitates investigating the extent to which these normative provisions operate effectively within the practical realities of regional tax administration.

Legal substance represents the first determinant of effectiveness because the clarity, consistency, and enforceability of legal norms significantly influence compliance behavior among legal subjects. Statutory provisions governing Motor Vehicle Tax demonstrate a relatively coherent normative structure that allocates taxation authority to provincial governments while simultaneously providing discretion to implement fiscal incentives intended to strengthen taxpayer participation. Article 101 paragraph (1) of Law Number 1 of 2022 expressly authorizes regional governments to grant tax reductions, exemptions, relief, and administrative sanction remission under specified conditions, thereby furnishing a clear legal basis for the implementation of penalty elimination policies. Systematic interpretation of this provision indicates that fiscal incentives are conceived not as exceptions to taxation principles but as instruments for enhancing compliance and optimizing revenue realization. Normative certainty generated by such provisions contributes positively to policy implementation because administrative authorities possess a clear legal mandate for undertaking remission measures.

Administrative implementation of the policy demonstrates that legal certainty has been translated into operational practice through a series of gubernatorial regulations and decrees enacted by the Government of Banten Province. Regulatory continuity reflected in the issuance of remission policies in 2020, 2022, 2023, and 2025 indicates that provincial authorities consistently regarded penalty remission as a legitimate mechanism for addressing tax arrears and encouraging taxpayer participation. Historical interpretation suggests that the repeated utilization of remission programs was motivated by practical considerations associated with increasing revenue realization and reducing the accumulation of delinquent obligations. Empirical evidence obtained from interviews with officials at UPTD Samsat Kabupaten Serang confirms that administrative personnel experienced minimal uncertainty regarding the legal basis for implementing the policy. Juridical evaluation therefore supports the conclusion that the factor of legal substance has functioned effectively in facilitating policy implementation.

Law enforcement institutions constitute the second determinant of effectiveness because the practical operation of legal norms depends significantly upon the competence and commitment of implementing authorities. Administrative officials at UPTD Samsat Kabupaten Serang perform an essential role in translating statutory provisions into concrete administrative actions that directly affect taxpayer behavior. Interview findings obtained from Adisty Pratama and Sella indicate that service officers actively disseminated information regarding remission programs while simultaneously facilitating taxpayer access to administrative services. Institutional responsiveness of this nature contributes to the operational effectiveness of fiscal policies because legal norms become meaningful only when implemented through efficient administrative procedures. Empirical observations consequently demonstrate that administrative personnel have functioned as important mediators between normative objectives and taxpayer compliance outcomes.

Scholarly literature reinforces the significance of administrative performance as a determinant of taxpayer compliance within regional taxation systems. Research conducted by Maharani and Munawaroh (2025) demonstrates that taxpayer perceptions regarding service quality at Samsat Kabupaten Serang significantly influence willingness to comply with tax obligations. Findings reported by Ammy (2023), Fitrianti, Musyaffi, and Nindito (2023), and Widajantie and Anwar (2020) similarly establish that administrative quality constitutes a critical factor influencing the success of tax remission programs.

Empirical consistency across these studies indicates that legal effectiveness depends not merely upon regulatory design but also upon the quality of interactions between administrative authorities and taxpayers. Juridical analysis therefore recognizes institutional performance as a decisive component in determining whether fiscal incentives successfully generate compliance. Analytical assessment of effectiveness factors identified in the present study may be summarized through the following framework:

Tabel 2. Assessment of Legal Effectiveness Factors in the Implementation of the Motor Vehicle Tax Penalty Remission Policy at UPTD Samsat Kabupaten Serang

Factor of Legal Effectiveness	Empirical Condition at UPTD Samsat Kabupaten Serang	Juridical Assessment
Legal Substance	Clear statutory basis under Law No. 1 of 2022 and Regional Regulation No. 1 of 2024	Effective
Law Enforcement Apparatus	Active implementation and taxpayer assistance	Effective
Facilities and Infrastructure	Periodic technical constraints and service congestion	Moderately Effective
Society	Compliance increased during remission periods	Moderately Effective
Legal Culture	Continued expectation of future remission programs	Less Effective

Interpretation of the table indicates that effectiveness levels vary among different determinants despite the generally positive fiscal performance associated with the policy. Normative components and institutional implementation exhibit relatively strong effectiveness because legal authority and administrative execution remain largely consistent with statutory objectives. Empirical indicators relating to societal behavior and legal culture reveal more complex patterns that limit the sustainability of compliance outcomes. Juridical evaluation consequently requires distinguishing between procedural effectiveness and substantive effectiveness when assessing the overall success of the policy.

Supporting facilities and infrastructure constitute the third determinant of legal effectiveness because administrative services cannot operate efficiently without adequate institutional resources. Interview evidence obtained from Dede Basri indicates that increased taxpayer attendance during remission periods occasionally generated service congestion, extended waiting times, and technical disruptions affecting administrative processes. Operational difficulties of this nature reduce the practical accessibility of legal services despite the existence of valid legal authority and administrative commitment. Research conducted by Dongoran et al. (2022) and Maulana and Septiani (2022) similarly identifies technological infrastructure and service accessibility as important variables affecting taxpayer participation within modern taxation systems. Socio-legal analysis therefore suggests that infrastructure limitations partially constrain the capacity of the remission policy to achieve optimal effectiveness.

Societal conditions represent the fourth determinant because legal norms ultimately operate within a social environment shaped by economic circumstances, educational levels, and public perceptions. Empirical findings reveal that many taxpayers participated in the remission program because it reduced the financial burden associated with accumulated administrative penalties rather than because of heightened legal awareness regarding taxation obligations. Behavioral patterns of this nature indicate that economic considerations remain a dominant factor influencing compliance decisions among taxpayers. Research conducted by Chaerani, Marundha, and Khasanah (2024) and Wiranjani and Sujana (2023) confirms that remission policies frequently succeed because they provide immediate economic incentives capable of altering taxpayer behavior. Juridical interpretation consequently demonstrates that social responsiveness contributes positively to policy effectiveness while simultaneously exposing dependence upon incentive-based compliance mechanisms.

Legal culture constitutes the fifth determinant and arguably represents the most challenging aspect of effectiveness because it concerns internalized attitudes toward law and legal obligations. Interview findings reveal that certain taxpayers deliberately postponed tax payments while anticipating future remission programs, reflecting the emergence of behavioral expectations shaped by recurring government policies. Sociological jurisprudence recognizes that repeated administrative leniency may gradually weaken the normative authority of legal sanctions if citizens perceive penalties as temporary and ultimately avoidable. Research conducted by Virgiawati (2019) emphasizes the continuing importance of sanctions in fostering taxpayer discipline because legal consequences influence perceptions of accountability and obligation. Juridical analysis therefore identifies legal culture as the least effective component within the implementation framework despite positive achievements in revenue collection and taxpayer participation.

Comprehensive examination of legal substance, administrative institutions, supporting facilities, societal conditions, and legal culture demonstrates that the effectiveness of the Motor Vehicle Tax Penalty Remission Policy at UPTD Samsat Kabupaten Serang is shaped by a combination of normative and empirical factors operating simultaneously within the legal system. Normative structures established under Article 23A of the 1945 Constitution, Law Number 28 of 2007, Law Number 1 of 2022, Regional Regulation of Banten Province Number 1 of 2024, and related gubernatorial regulations provide a sufficiently robust legal foundation for policy implementation. Institutional performance and administrative commitment have substantially contributed to the realization of policy objectives through active service delivery and taxpayer engagement. Social responsiveness toward fiscal incentives has enhanced short-term compliance outcomes while revealing continued dependence upon economic motivations rather than internalized legal awareness. Juridical application of Soerjono Soekanto’s theory consequently indicates that the policy has achieved a moderate-to-high level of effectiveness, although deficiencies within legal culture and infrastructural capacity continue to limit the realization of fully sustainable taxpayer compliance.

Socio-Legal Analysis of Implementation Barriers and the Sustainability of Taxpayer Compliance Formation

Sustainability of taxpayer compliance constitutes a critical indicator in evaluating whether a fiscal policy achieves not only immediate administrative objectives but also long-term legal effectiveness within society. Juridical assessment of the Motor Vehicle Tax Penalty Remission Policy implemented at UPTD Samsat Kabupaten Serang demonstrates that increases in tax payments during remission periods do not automatically signify the successful formation of enduring legal compliance. Socio-legal inquiry requires examining how legal norms interact with social behavior, institutional practices, and public perceptions because compliance is ultimately shaped by a complex relationship between legal authority and societal acceptance. Theoretical developments within empirical legal studies recognize that effectiveness cannot be measured exclusively through quantitative indicators such as revenue realization or taxpayer attendance. Analytical focus must therefore extend toward identifying structural and behavioral obstacles that limit the transformation of temporary compliance into sustainable legal obedience.

Normative foundations governing Motor Vehicle Tax establish a legal obligation requiring taxpayers to fulfill payment responsibilities in accordance with statutory provisions. Article 23A of the 1945 Constitution of the Republic of Indonesia provides constitutional legitimacy for taxation, while Article 94 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments classifies Motor Vehicle Tax as a provincial tax subject to mandatory payment. Legal certainty is further reinforced through Regional Regulation of Banten Province Number 1 of 2024 concerning Regional Taxes and Regional Retributions, which regulates taxpayer obligations and administrative sanctions associated with non-compliance. Juridical interpretation of these provisions demonstrates that taxation operates as a legal duty rather than a voluntary contribution dependent upon individual preferences. Empirical findings nevertheless indicate that practical implementation frequently encounters obstacles arising from social, administrative, and cultural conditions that influence taxpayer behavior.

Institutional capacity emerged as one of the principal obstacles identified during field research conducted at UPTD Samsat Kabupaten Serang. Interview findings obtained from Adisty Pratama and Sella reveal that taxpayer attendance increased significantly during remission periods, generating substantial pressure upon administrative resources and service facilities. Operational challenges included longer waiting times, service congestion, and periodic disruptions affecting the efficiency of administrative processes. Administrative limitations of this nature reduce the practical accessibility of legal services despite the existence of clear statutory authority and institutional commitment. Socio-legal analysis consequently indicates that legal effectiveness is partially constrained by organizational capacity because implementation quality directly affects public willingness to comply with regulatory obligations.

Public legal awareness constitutes a second obstacle affecting the sustainability of compliance within the regional taxation system. Empirical evidence gathered through interviews demonstrates that many taxpayers possess limited understanding regarding the legal significance of Motor Vehicle Tax obligations and the broader public functions supported through tax revenue. Behavioral tendencies frequently reflect economic considerations rather than normative commitments to legal compliance, resulting in payment decisions driven primarily by immediate financial incentives.

Research conducted by Fitrianti, Musyaffi, and Nindito (2023), Widajantie and Anwar (2020), and Chaerani, Marundha, and Khasanah (2024) similarly concludes that taxpayer awareness significantly influences compliance behavior in motor vehicle taxation systems. Juridical reflection therefore suggests that legal effectiveness cannot be sustained without strengthening public understanding of taxation as a constitutional and civic obligation. Administrative and social obstacles identified through empirical investigation may be summarized in the following framework:

Tabel 3. Implementation Barriers and Juridical Implications of the Motor Vehicle Tax Penalty Remission Policy at UPTD Samsat Kabupaten Serang

Identified Barrier	Empirical Manifestation	Juridical Implication
Institutional Capacity Constraints	Service congestion and increased workload during remission periods	Reduced administrative effectiveness
Limited Legal Awareness	Compliance motivated by economic incentives rather than legal obligation	Weak internalization of legal norms
Perceived Fiscal Inequality	Dissatisfaction among consistently compliant taxpayers	Challenges to legal legitimacy
Technical Infrastructure Problems	System disruptions affecting taxpayer services	Impaired legal accessibility
Recurrent Remission Expectations	Delayed payments awaiting future incentives	Weakening deterrent function of sanctions

Interpretation of the table demonstrates that implementation barriers are multidimensional and extend beyond administrative concerns into broader issues of legal culture and social perception. Empirical findings reveal that taxpayer behavior is influenced by institutional experiences, economic calculations, and expectations regarding future governmental actions. Juridical evaluation consequently requires understanding compliance as a social phenomenon shaped by interactions between legal norms and societal responses. Sustainable effectiveness therefore depends upon addressing both structural deficiencies and behavioral dynamics simultaneously.

Perceptions concerning distributive justice constitute another significant obstacle affecting the legitimacy of remission policies. Interview findings reveal that several taxpayers regarded recurring remission programs as disproportionately beneficial to individuals who previously neglected their legal obligations while offering no comparable advantage to taxpayers who consistently complied with statutory requirements. Normative analysis based upon principles of equality and fairness in administrative law requires public policies to maintain a reasonable balance between incentive mechanisms and equitable treatment among legal subjects. Research conducted by Hamid et al. (2026) emphasizes that fiscal policies must satisfy standards of distributive justice because public acceptance of taxation is closely linked to perceptions of fairness. Socio-legal assessment consequently indicates that unresolved concerns regarding fiscal equity may undermine the long-term legitimacy of remission programs despite their short-term effectiveness.

Technical infrastructure limitations also emerged as a recurring obstacle influencing implementation effectiveness. Interview evidence obtained from administrative personnel indicates that electronic service systems occasionally experienced disruptions during periods characterized by exceptionally high taxpayer attendance. Operational interruptions created delays in service delivery and generated dissatisfaction among taxpayers seeking to utilize remission facilities. Research undertaken by Dongoran et al. (2022) and Maulana and Septiani (2022) identifies technological infrastructure as a critical component supporting contemporary tax administration because digital systems increasingly mediate interactions between taxpayers and administrative institutions. Juridical analysis therefore recognizes technological reliability as an essential prerequisite for ensuring equal and effective access to public services within the taxation sector.

Behavioral adaptation among taxpayers presents a particularly important challenge when evaluating the sustainability of compliance formation. Empirical findings reveal that repeated implementation of remission programs has contributed to the emergence of expectations that future penalties may likewise be forgiven through subsequent governmental initiatives. Sociological theories of legal compliance suggest that repeated administrative leniency may gradually reduce the perceived certainty of sanctions, thereby weakening one of the principal mechanisms through which law influences behavior. Research conducted by Virgiawati (2019) demonstrates that tax sanctions remain a significant determinant of compliance because they reinforce perceptions of legal obligation and accountability. Juridical assessment consequently identifies a potential tension between remission policies designed to increase short-term compliance and the long-term deterrent function traditionally associated with administrative sanctions.

Comparative empirical studies provide additional insight into the relationship between remission policies and sustainable taxpayer compliance. Findings reported by Hasan, Abdullah, and Nurziah (2025) and Taufiq and Zulkarnain (2024) indicate that remission programs generally succeed in increasing taxpayer participation during implementation periods but require complementary measures to maintain compliance after incentives expire. Research conducted by Ammy (2023) further suggests that service quality, taxpayer education, and effective socialization significantly enhance the long-term impact of fiscal incentive programs. Academic consensus increasingly emphasizes that compliance formation depends upon a combination of enforcement, education, institutional trust, and administrative accessibility rather than isolated policy interventions. Socio-legal interpretation therefore supports the conclusion that remission policies should function as one component within a broader compliance strategy rather than as a standalone solution.

Comprehensive examination of empirical findings, statutory frameworks, institutional practices, and socio-legal dynamics demonstrates that the principal obstacles affecting implementation of the Motor Vehicle Tax Penalty Remission Policy at UPTD Samsat Kabupaten Serang arise from limitations in administrative capacity, legal awareness, perceptions of fiscal fairness, technological infrastructure, and taxpayer expectations concerning future remission programs. Normative provisions contained within Article 23A of the 1945 Constitution, Law Number 28 of 2007, Law Number 1 of 2022, and Regional Regulation of Banten Province Number 1 of 2024 establish a sufficiently coherent legal framework for taxation and fiscal incentives. Empirical evidence nevertheless reveals that the existence of legal authority alone is insufficient to ensure sustainable taxpayer compliance because legal effectiveness depends upon the interaction of institutional, social, and cultural factors. Socio-legal analysis indicates that remission policies have successfully increased short-term compliance and revenue realization while producing challenges associated with behavioral dependency upon incentives and diminished deterrent effects of sanctions. Long-term formation of taxpayer compliance consequently requires an integrated approach combining legal certainty, equitable policy design, effective public education, technological modernization, and consistent administrative enforcement capable of fostering voluntary adherence to taxation obligations.

CONCLUSION

The findings of this study demonstrate that the implementation of the Motor Vehicle Tax Penalty Remission Policy at UPTD Samsat Kabupaten Serang has contributed significantly to increasing taxpayer participation and optimizing regional tax revenue, as evidenced by the achievement of revenue realization targets that generally exceeded projected figures during the 2020–2024 period. The policy has successfully encouraged delinquent taxpayers to settle outstanding tax obligations by eliminating administrative sanctions, thereby functioning as an effective short-term fiscal instrument for revenue recovery and tax collection enhancement. Empirical analysis, however, reveals that the increase in tax payments has not been entirely driven by voluntary legal awareness or an internalized sense of legal obligation, but remains substantially influenced by the availability of fiscal incentives provided through the remission program. The sustainability of taxpayer compliance is consequently constrained by several implementation challenges, including limited service capacity, low levels of public legal awareness, perceptions of inequity among compliant taxpayers, technical disruptions within administrative infrastructure, and insufficient public understanding of taxation procedures. The study concludes that although the policy satisfies the requirements of legality and has demonstrated considerable effectiveness in improving short-term compliance and regional revenue performance, its long-term success in fostering sustainable taxpayer compliance depends upon strengthening legal culture, improving administrative capacity, enhancing public legal education, modernizing service infrastructure, and ensuring consistent enforcement of tax obligations within a framework of fair and effective public administration.

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