THE IMPACT OF THE TAX AMNESTY PROGRAM AND NAME TRANSFER FEE EXEMPTION ON THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN BULELENG REGENCY

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ABSTRACT

This study aims to analyze the effect of the Tax Amnesty Program and the Name Transfer Fee Exemption on the compliance of motor vehicle taxpayers. This research employed a causal quantitative design. The population in this study consisted of all motor vehicle taxpayers registered at the Regional Technical Implementation Unit (UPTD) of the Bali Provincial Revenue and Levy Service in Buleleng Regency, totaling 526,741 taxpayers. The number of samples was determined using the Slovin formula, resulting in 228 respondents. The findings reveal that the Tax Amnesty Program has a positive and significant effect on motor vehicle taxpayer compliance, and the Name Transfer Fee Exemption also has a positive and significant effect on motor vehicle taxpayer compliance.

Keywords: tax amnesty program, name transfer fee exemption, taxpayer compliance

INTRODUCTION

Taxation from an economic perspective is understood as the transfer of resources from the private sector to the public sector. This understanding illustrates that the existence of taxes changes two circumstances. First, the ability of individuals to control resources to control goods and services is reduced. Second, strengthening the state's financial ability to provide public goods and services to meet the needs of the community. Based on its collection authority, taxes in Indonesia are divided into central taxes and regional taxes. Regional Taxes are mandatory contributions that must be paid to local governments, which are coercive in accordance with the provisions of the law, do not receive direct rewards, and are used for regional interests. (Ratnawati and to the. , 2024)

Almost all regions in Indonesia obtain revenue through regional taxes, so local governments are expected to increase their regional sources of income. For this reason, the government through the Directorate General of Taxes has made changes to optimize tax revenue, one of which is by changing the tax collection system from an official *assessment system* to *a self-assessment system*. *Self-assessment system* is a tax collection system that gives full authority to taxpayers to calculate, deposit, and report taxes that must be paid. This system relies entirely on the obligations of taxpayers to carry out their tax obligations. To be able to increase regional revenue, among other things, it can be pursued through a policy that requires everyone to pay taxes according to their obligations. Regional taxes are taxes collected based on tax regulations set by the regions for the benefit of local government household financing and regional development financing. One of the sources of tax revenue that has great potential for the region is the Motor Vehicle Tax and Motor Vehicle Name Return Duty. The following is the target data and realization of motor vehicle tax (PKB) and motor vehicle name return duty (BBNKB) at the Bali Provincial Tax and Levy Service UPTD in Buleleng Regency.

Table 1. Data on Target and Realization of Motor Vehicle Tax Revenue in Buleleng Regency 2020-2024

Year	Target		Realization		%	
	PKB	BBNKB	PKB	BBNKB	PKB	BBNKB
2020	92.778.738.076	103.437.353.894	107.887.249.625	54.095.758.300	116,28	52,30
2021	97.500.000.000	66.610.148.000	109.319.869.400	42.553.621.000	112,12	63,88
2022	114.076.262.892	62.431.791.866	125.710.882.350	69.675.878.700	110,20	111,60
2023	113.093.723.850	84.594.725.00	132.627.019.900	121.747.693.000	117,27	143,92
2024	113.108.723.850	83.668.157.002	106.121.196.000	113.623.943.800	93,82	135,80

Source: Bali Provincial Tax and Levy Services UPTD in Buleleng Regency, 2025.

Based on the table above, it can be seen that the realization of PKB and BBNKB revenues for 5 years has fluctuated. The realization of motor vehicle tax revenue and motor vehicle name return duty has the highest percentage reaching 117.27% for PKB and 143.92% for BBNKB from the target that has been determined by the Bali Provincial Tax and Levy Service UPTD in Buleleng Regency. In 2024, PKB will

not reach the target and for BBNKB in 2020 and 2021 the tax realization received will not reach the target that has been set.

The high number of motorized vehicles in Buleleng Regency should have a positive impact on regional revenue in this sector. However, based on the number of PKB and BBNKB recorded, there are still taxpayers who have not carried out their obligations to pay motor vehicle taxes and motor vehicle name return duties. This is due to several factors, one of which is the low level of compliance of taxpayers in fulfilling their motor vehicle tax payment obligations.

Based on the explanation above, a policy is needed to increase taxpayer compliance in paying motor vehicle taxes and motor vehicle name return duties, so that revenue from this sector can reach the set target. One of the steps that can be taken by the Buleleng Regency Government is to issue a policy to eliminate administrative sanctions or eliminate fines for Motor Vehicle Tax (PKB) and Motor Vehicle Name Return Duty (BBNKB) for taxpayers who have arrears. This policy is often known as the Motor Vehicle Tax Whitening Program and Motor Vehicle Name Return Duty Exemption.

Tax whitening is a government program to abolish delinquent taxes with the aim of alleviating and making taxpayers aware of the sense of compliance in taxpayers. According to the whitening of the motor vehicle tax, this is a withdrawal of public funds that have been in arrears in motor vehicle tax payments. The BBNKB whitening and exemption program not only aims to ease the burden on the community, but also as a government strategy in increasing taxpayer compliance and optimizing regional revenue (Astraotoshop, 2025). With the elimination of fines and exemption from name change fees, it is hoped that people who were previously reluctant or postponed paying taxes can be encouraged to pay off their obligations. However, the effectiveness of the BBNKB whitening and exemption program in increasing taxpayer compliance is still a matter of debate. According to his research, it was stated that the BBNKB whitening and exemption program had a positive effect on taxpayer compliance, while according to his research, it was stated that the BBNKB whitening and exemption program did not have an effect on taxpayer compliance (Wiliam Ferry, 2020; Ferry & Sri, 2020)

The expected result of the implementation of the motor vehicle tax whitening program and the exemption of motor vehicle name return duty is to make it easier for taxpayers to pay off their vehicle tax arrears without being subject to late fines. This program also aims to encourage taxpayer compliance in carrying out tax obligations and discipline motor vehicle users, which will ultimately have an impact on increasing regional revenue from the tax sector.

LITERATURE REVIEW
Public Policy Theory

According to Thomas R. Dye in Leo Agustino (2016:15) *"What governments do, why the do it, and what difference it makes".* Referring to this definition concludes that politics is the work done by the government (that it aims to solve problems, improve human resources, prevent terrorist acts or for others) and the work of creating something (*what difference it* makes). According to Anderson in Le Agustino (2016:17), the definition of Public Policy is a series of activities with a specific purpose and carried out by a person or group of actors related to a problem or something under consideration. According to Theodoulou in Leo Agustino (2016:18) stated that public policy must be able to solve or encourage several things. In other words, policies should be able to resolve conflicts over the scarcity of resources, regulate behavior,

protect basic rights, and others. This must all be done by public policy, because this is an important task of a country.

Public policy is a series of actions that have a specific purpose and are carried out by individuals or groups in response to certain problems. This policy should be able to resolve conflicts, manage resource scarcity, regulate behavior, and protect basic rights of the community. All of these things are part of the important role of the state in carrying out its functions. This public policy theory can be related to the whitening and exemption of the Motor Vehicle Name Return Fee (BBNKB), because the two programs are the implementation of local regulations with the issuance of Governor's Regulation (PERGUB) Number 14 of 2024 concerning "Elimination of Administrative Sanctions on Motor Vehicle Tax and Motor Vehicle Name Return Duty and Exemption of Motor Vehicle Name Return Duty and Subsequent Motor Vehicle Name Return Duty" (Bali Governor's Regulation, 2024). With the issuance of this policy, the Bali government hopes that the receipt of Motor Vehicle Tax and Return Duty on Motor Vehicle Names can run optimally.

Tax

Taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive under the law, with no direct rewards and are used for state purposes for the greatest prosperity of the people. According to the Great Dictionary of the Indonesian Language, taxes are mandatory levies which are usually in the form of money that must be paid by the people as donations or gifts to the state government. Taxes are related to income, price of goods, ownership, and other things.

According to Rochmat Soemitro in, taxes are public contributions to the state that are based on the law (which can be enforced) without obtaining tangible direct rewards, and the funds are used to finance state expenditures in general. Meanwhile, according to Andriani in, taxes are citizens' contributions to the state (which can be enforced), which must be paid by taxpayers in accordance with applicable regulations (laws), without obtaining direct returns that can be shown, and the funds are used to finance general expenses related to the state's duties in running the government. Sihombing & Sibagariang (2020) Sihombing & Sibagariang (2020)

So, it can be concluded from the definition of tax from some of the experts above that tax is a mandatory contribution paid by individuals or business entities to the state based on the provisions of the law or law, which is used to finance state expenditure in the public interest. Taxes are without direct compensation to taxpayers, which means that the community or business entity does not receive direct compensation for the payment of the tax. This emphasizes the importance of taxes as a source of state financing, as well as their vital role in supporting the smooth operation of government and socio-economic development. There are two tax functions according to Resmi (2014:3), namely *the budgetair* function which means that it is one of the sources of money received by the government to finance routine expenditure and development, and *the regular* function , namely taxes have a regulatory function because they are used as a tool to regulate or implement government policies in the social and economic fields and to achieve certain goals outside the financial field

Taxpayer Compliance

According to Compliance, taxpayers are taxpayers who are obedient and fulfill and carry out their tax obligations in accordance with the provisions of tax laws and regulations. Taxpayer compliance is an

attitude in which taxpayers can carry out their obligations in paying their tax debts voluntarily so that they can contribute to the State. Taxpayer compliance is also a good intention of taxpayers arising from their conscience. (Pradipta Anisa   Virgiawati   Samin, 2019)

Tax Compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations for the implementation of taxation in force in a country. Some of the definitions of taxpayer compliance above illustrate that taxpayer compliance is the taxpayer's effort to fulfill his tax obligations in accordance with applicable regulations. Related to motor vehicle tax, taxpayer compliance can be measured based on the accuracy of taxpayers in carrying out their tax obligations for a period. (Bahri, 2020)

Taxation that requires consistent, stable, and continuously increasing income requires taxpayers to be active in carrying out their tax activities. In an effort to increase tax sector revenue, the government requires a high level of taxpayer compliance, namely compliance in fulfilling tax obligations appropriately.

PKB Tax Amnesty Program

Amnesty is a process or action to abolish or release certain obligations. In the context of taxation, tax whitening refers to the steps taken by the state to discipline taxpayers who have not fulfilled their obligations for a long time, in particular in paying vehicle taxes, by eliminating or reducing the burden of late payment fines during a certain period. This tax whitening is important in an effort to increase taxpayer compliance, because it provides an opportunity for taxpayers who are late to fulfill their obligations without having to be burdened with large sanctions.   (Wiliam Ferry, 2020)

The whitening of PKB fines is a strategy of the local government to provide relief to the general public, and especially to taxpayers. Some forms of relief provided through this whitening include exemption from the principal of PKB tax, the elimination of administrative sanctions, and the exemption from the imposition of Motor Vehicle Name Return Duty (BBN-KB) II. To effectively carry out this tax whitening program, local governments can conduct extensive socialization through various communication channels, such as print media (newspapers, magazines), and audio-visual media (such as radio and television), so that information about this policy can be reached by as many people and taxpayers as possible. This aims to provide a better understanding of the benefits of tax whitening, thereby encouraging more taxpayers to take advantage of the opportunity and improve tax compliance in the future.

**Motor Vehicle Name Return Duty (BBNKB)**

According to Law Number 28 of 2009, it stipulates that the Motor Vehicle Name Return Fee (BBNKB) is a tax imposed on the transfer of ownership of motor vehicles. This transfer can occur through various means, such as agreements between two parties, unilateral actions, or events caused by the process of buying and selling, bartering, grants, inheritances, or the entry of vehicles into the business entity. In this study, it was found that the exemption of Name Return Duty did not have a significant impact on taxpayer compliance. This is due to the existence of various inhibiting factors in the procedure for handling name return duties, such as long queues caused by the obligation to fill out registration forms. This condition makes people reluctant to take care of it, because the process is considered complicated and time-consuming. These factors cause the public's intention to update or manage name return duties to be reduced, even though there is a policy of exemption The subject of the Motor Vehicle Name Return Fee (BBNKB)

tax is a motor vehicle person or entity that can accept the delivery of a motor vehicle. Meanwhile, those who are taxpayers of the Motor Vehicle Name Return Duty are motorized vehicle persons or entities that receive the delivery of motor vehicles. (Husaini, 2020a)

METHOD, DATA, AND ANALYSIS

Research Design

The type of research used is quantitative research. The focus of this research is to find out how the PKB fine whitening program and the exemption of name return duty affect the compliance of motor vehicle taxpayers at the Bali Provincial Tax and Levy Service UPTD in Buleleng Regency. This research was conducted with a causal quantitative design. Using this causal design, the cause-and-effect relationship between the influencing variable and the affected variable is studied (Sugiyono, 2022). This study includes three categories of independent variables (X), namely the PKB Fine Whitening Program and Name Return Duty Exemption and one type of dependent variable (Y), namely Taxpayer Compliance. Based on theoretical studies, relevant research results, and logical arguments, the following framework models can be prepared:
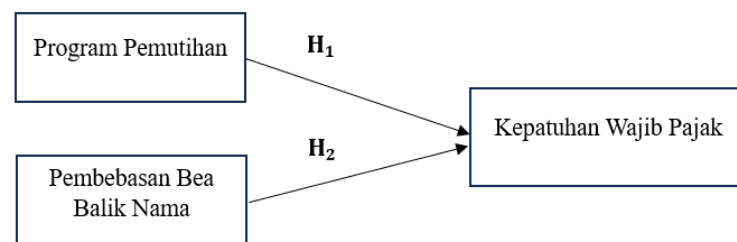
Picture 1. Research Thinking Framework
(Source: Researcher, 2025)

Research Instruments

The data collection method used in this study is a questionnaire. According to Sugiyono (2022), a questionnaire is a data collection technique that presents respondents with a series of written statements or questions that provide answers.

Population and Sample

The population in this study is all motor vehicle taxpayers at the Bali Provincial Tax and Levy Service UPTD in Buleleng Regency which totals 526,741. The sampling technique was carried out using *accidental sampling* by distributing questionnaires or questionnaires to motor vehicle taxpayers met at the Bali Provincial Tax and Levy UPTD Office, Buleleng Regency. The number of samples in this study was obtained based on the calculation of sample determination using *the Slovin* formula:

$$n = \frac{N}{1 + N\,e^2}$$

Information:

n	: Sample Size
N	: Total Population
e	: Margin of error

In this study, the population was 526,741 and used an error level of 5%. So that the number of samples was obtained or the number of samples was 228 samples with the following calculation:n

$$n = \frac{526.741}{1 + 526.741 \times 0,05^2}$$

$$n = \frac{526.741}{2.317}$$

$$n = 227,58$$

$$n = 228$$

RESULT AND DISCUSSION
Results
Validity Test

Table 2. Results of the Validity Test of Questionnaire Questions

No.	Description	Nilai Sig.
Motor Vehicle Taxpayer Compliance Variables (Y)		
1	Question 1	<0.001
2	Question 2	<0.001
3	Question 3	<0.001
4	Question 4	<0.001
5	Question 5	<0.001
Tax Whitening Program Variables (X1)		
1	Question 1	<0.001
2	Question 2	<0.001
3	Question 3	<0.001
4	Question 4	<0.001
5	Question 5	<0.001
Variable Return Duty Exemption Name (X2)		
1	Question 1	<0.001
2	Question 2	<0.001
3	Question 3	<0.001
4	Question 4	<0.001
5	Question 5	<0.001

Source: SPSS data processing results, 2025.

The results of the validity test in table 2 above show that the Sig. value of all indicators is <0.001. This indicates that all the indicators of the questionnaire questions are valid.

Reliability Test

The results of the reliability test in table 3 show that all Cronbach's Alpha values of each variable are greater (>) than 0.70. This states that all indicators in each variable are reliable.

Table 3. Reliability Test Results

No.	Variabel	Kriteria Cronbach's Alpha	Nilai Cronbach's Alpha
1	Taxpayer Compliance (Y)	0,70	0,757
2	Tax Whitening Program (X1)	0,70	0,749
3	Name Return Duty Exemption (X2)	0,70	0,771

Source: SPSS data processing results, 2025.

Normality Test

The results of the normality test in table 4 show the Asymp value. Sig. (2-tailed) is 0.062. This concludes that the value is greater than (>) significance value of 0.05 which means that the data is distributed normally.

Table 4. Normality Test Results

		Unstandardized Residual
Test Statistic		0,065
Asymp. Sig. (2-tailed)		0,062
Monte Carlo Sig. (2-tailed)	Itself.	0,065

Source: SPSS data processing results, 2025.

Multicollinearity Test

The results of the multicollinearity test in table 5 show that each variable shows a tolerance value greater (>) than 0.1 and a VIF value smaller (<) than 10. It was concluded that there were no symptoms of multicollinearity in the study.

Table 5. Multicollinearity Test Results

No.	Variabel	Tolerance Value	VIF Value
1	Tax Whitening Program	0,864	1,157
2	Name Return Duty Exemption	0,855	1,147

Source: SPSS data processing results, 2025.

Heteroscedasticity Test

The results of the heteroscedasticity test using the Spearman Rank correlation method in table 6 showed that the Sig. (2-tailed) value of each variable was greater (>) than the significance value of 0.05, meaning that there were no symptoms of heteroscedasticity in the study.

Multiple Linear Regression Analysis

Based on the results of the multiple linear regression analysis in table 7, multiple linear regression can be formulated as follows:

$$Y = 7.427 + 0.386X1 + 0.283X2 + e$$

Table 6. Heteroscedasticity Test Results

No.	Variabel		Unstandardized Reidual
1	Tax Whitening Program	Correlation Coefficient	-0,050
		Sig. (2-tailed)	0,454
		N	228
2	Name Return Duty Exemption	Correlation Coefficient	0,045
		Sig. (2-tailed)	0,500
		N	228

Source: SPSS data processing results, 2025

Table 7. Multiple Linear Regression Analysis

Description	Unstandardized Coefficients		Value t	Nilai Sig.
	B	Std. Error		
Konstanta	7,427	1,316	5,644	<,001
Tax Whitening Program	0,386	0,059	6,572	<,001
Name Return Duty Exemption	0,283	0,055	5,115	<,001

Source: SPSS data processing results, 2025.

The value of the regression coefficient is 7.427 which means that if the coefficient of the tax whitening program and the exemption of name return duty is fixed, then the value of the taxpayer compliance coefficient is 7.427. The value of the regression coefficient of the tax whitening program variable is 0.386 which means that if there is an increase in the variable of the tax whitening program by 1 unit, it can increase the taxpayer compliance variable by 0.386. The value of the regression coefficient of the variable of the name return duty exemption variable is 0.283 which means that if there is an increase in the variable of name return duty exemption by 1 unit, it can increase the taxpayer compliance variable by 0.283.

Partial test t

The results of the partial test t in table 7 can be concluded as follows like the value of the variable regression coefficient of the tax whitening program is positive and the significance value is <0.001. This means that the variables of the tax whitening program have a positive and significant effect on taxpayer compliance. The positive direction indicates that if the tax whitening program increases, it will also increase taxpayer compliance. The value of the variable coefficient of the name return duty exemption is positive and the significance value is <0.001. This means that the variable of name return duty exemption has a positive and significant effect on taxpayer compliance. The positive direction indicates that if the exemption of name return duty increases, it will also increase taxpayer compliance.

Coefficient of Determination

Table 8. Determination Coefficient Results

R Value	R Square Value	Nilai Adjusted R Square
0,571	0,526	0,520

Source: SPSS data processing results, 2025.

The results of the determination coefficient test in table 8 show that the value of the Adjusted R Square is 0.520. This states that by 0.520 or 52.0% the variable of the tax whitening program and the variable of the exemption of name return duty have an effect on taxpayer compliance. The remaining 48.0% was influenced by other factors not included in this study.

Discussion

The Effect of the Motor Vehicle Tax Whitening Program on Taxpayer Compliance

Based on the results of the study, it can be concluded that the motor vehicle tax whitening program has a positive and significant effect on taxpayer compliance. This means that the more or higher the motor vehicle tax whitening program, it will increase taxpayer compliance.

Vehicle tax whitening is an action taken by a country to encourage taxpayers who experience delays in taxpayer payments to immediately make tax payments. Taxes that are paid late will cause fines for taxpayers, in the whitening of vehicle taxes, fines are usually abolished by the government to optimize vehicle tax payments by taxpayers and encourage people to pay their vehicle taxes. The purpose of the issuance of a tax whitening policy by the government is of course to assist the public in making tax payments so that they do not experience payment problems. Each region has different rules for the implementation of vehicle tax whitening depending on the policy issued by the government. (Darmakanti & Febriyanti, 2021)

The results of this study are in line with the research conducted by   Ammy (2022) those who stated that the Motor Vehicle Tax Whitening Program has a significant effect on the Compliance of Motor Vehicle Taxpayers registered with the UPT. Samsat Medan Utara. In addition, research by the Motor Vehicle Tax Whitening (X1) has a positive effect on Taxpayer Compliance (Y). This shows that if Motor Vehicle Tax Whitening is routinely carried out every year and many Taxpayers who still have arrears choose to increase Motor Vehicle Taxpayer Compliance (Fitrianti, et. al., 2023)

The Effect of Motor Vehicle Name Return Duty Exemption on Taxpayer Compliance

Based on the results of the study, it can be concluded that the exemption of the motor vehicle name return duty has a positive and significant effect on taxpayer compliance. This means that the more or higher the exemption of the return duty on the name of a motor vehicle, it will increase taxpayer compliance.

The BBNKB whitening policy has become an attraction for taxpayers because there are no administrative sanctions paid and name change duties. According to Law No. 28 of 2009, it is explained that the Motor Vehicle Name Return Duty or what can also be called BBNKB is a tax on the surrender of motor vehicle ownership rights caused by an agreement between two parties or unilateral acts or circumstances that occur due to the process of buying and selling, exchanging, grants, inheritance, or income into business entities. According to   (Husaini, 2020b) Revealed, the main purpose of the motor vehicle name return duty exemption policy is to increase awareness of paying motor vehicle taxes by providing incentives. In addition, according to the revelation, the exemption from name return duty has a great influence on the compliance of taxpayers to pay taxes on their motor vehicles. The exemption from name return duty will make taxpayers willing to pay taxes on name return duties quickly without any previous arrears fees (São Paulo, et. al., 2021)

The results of this study are in line with research that states that the exemption of vehicle name return duty has a significant effect on the compliance of motor vehicle taxpayers at the UPT. Samsat Medan Utara. In addition, research by stated that name change duty has a positive and significant effect on the compliance of motor vehicle taxpayers in Karanganyar Regency. (Ammy, 2022) (Apsari) Et Al., 2023)

CONCLUSION

Based on the results of the research that has been submitted, it can be concluded that both the motor vehicle tax whitening program and the exemption of motor vehicle name return duty have a positive and significant influence on increasing taxpayer compliance. These two policies are effective incentives to encourage people to pay off their vehicle tax obligations, both through the elimination of late fines and the reduction of the burden of administrative costs in the name change process. With these programs, the awareness and willingness of taxpayers to pay taxes on time can be increased, which ultimately supports the optimization of regional tax revenues and the orderly administration of motor vehicles.

IMPLICATION/LIMITATION AND SUGGESTIONS

The results of the study show that the policy of whitening motor vehicle taxes and exemption of motor vehicle name return duties has a significant impact on taxpayer compliance. This means that the provision of fiscal incentives is able to encourage people to be more obedient to tax obligations. More broadly, this can increase regional tax revenues, strengthen vehicle administration governance, and create a better culture of compliance in the community. Local governments are also faced with the challenge of designing fiscal policies that are adaptive and responsive to the socio-economic conditions of the community. To increase the compliance of motor vehicle taxpayers, local governments are advised to expand the scope and frequency of implementation of the BBNKB whitening and exemption program, while still paying attention to the fiscal capacity and effectiveness of the policies implemented. In addition, strengthening the digital-based tax service system is very important to make the tax payment process easier, faster, and clearer. Also, for the next researcher, it can add several research variables in the future.

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