

## ANALYSIS OF THE ELIMINATION OF MOTOR VEHICLE TAX FINES TO INCREASE REGIONAL ORIGINAL TAX REVENUE

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### ABSTRACT

The Party Court is an internal political party settlement institution formed by the political party itself. The party court is an independent institution and is outside the political party management structure. The Party Court is regulated in Article 32 of Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties. The existence of the party court is designed to examine and decide internal political party disputes whose decisions are final and binding on both parties to the case. This research discusses the legal strength of party court decisions in resolving internal party disputes in relation to civil lawsuits in the District Court. This research aims to analyze and examine the legal strength of Party Court decisions in resolving internal party disputes in relation to civil lawsuits in the District Court. This research was carried out using normative juridical research methods, searching and collecting legal materials through literature study. Legal materials are then identified, classified, systematized according to the object studied and analyzed qualitatively juridically. The research results found that the Party Court had not been maximal in resolving internal disputes with the provisions of Article 33 which had implications for the strength of the Party Court's decisions.

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### INTRODUCTION

State income in 2024 is estimated at IDR. 2,802.3 T which came from: taxation (Rp. 2,309.9 T), Non-Tax State Revenue / PNB (Rp. 492 T), and grants (Rp. 0.4 T). In this case, the largest share of state revenue comes from taxation.

Based on the provisions of Article 279 of Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government, the general principles of the financial relationship between the central government and the regions are as follows:

1. To finance the implementation of Central Government Affairs which are handed over and/or assigned to the Regional Government.
2. Implementation of Regional Government affairs, including:
  - a. Regional taxes and levies.
  - b. Central and regional financial balance funds.
  - c. Loans, grants, emergency funds and incentives (fiscal).
3. Funding for Regional Government Affairs assigned as implementation of Assistance Tasks.

Based on the provisions of Article 280 paragraph (2), regional financial management must be carried out effectively, efficiently, transparently and accountably. Regional finances must also be synchronized with the achievement of Regional program targets in the APBD with Central Government programs. The party responsible for managing regional finances is the Regional Head (Article 284 paragraph (1)). According to the provisions of Article 1 number 76 of Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments; "Regional Finance is all the rights and obligations of the Region in the context of implementing Regional Government which can be valued in money as

well as all forms of wealth that can be made into the property of the Region in connection with the rights and obligations of the Region." The Regional Original Income (PAD) as intended by Article 1 number 20 is; "Regional income obtained from regional taxes, regional levies, results from the management of separated regional assets, and other legitimate regional original income in accordance with statutory regulations." What is meant by regional tax according to the provisions of Article 1 number 21 is; "Compulsory contributions to the Region that are owed by individuals or bodies that are coercive based on the Law, without receiving direct compensation and are used for Regional needs for the greatest prosperity of the people." Based on the provisions of Article 4 paragraph (1) letter a, one of the regional taxes collected by the provincial government is PKB (Motor Vehicle Tax), namely; "Tax on ownership and/or control of motorized vehicles" (Article 1 number 28). Based on the provisions of this article, the parties who have the obligation to pay motor vehicle tax are not only limited to the motor vehicle owner, as whose name appears on the STNK or BPKB, but also other parties who control the motor vehicle. The word "possess" here can be interpreted as the legal "owner" of the motorized vehicle who clearly has not carried out the process of changing the name of ownership of the motorized vehicle.

Based on the description above, it can be seen that motor vehicle tax revenue is part of provincial regional tax revenue which then becomes part of provincial original regional income (PAD). PAD is used by regions to carry out government activities and/or carry out development in the region. Thus, each regional government has an interest in increasing its PAD, where one source of PAD for provincial areas comes from motor vehicle tax revenues. This positions local governments as having an interest in increasing motor vehicle tax revenues.

One effort to increase motor vehicle tax revenue is by "whitening" (eliminating) motor vehicle tax fines. This result can be even more optimal if the tax fine "whitening" program is accompanied by a law enforcement process against owners/users of motorized vehicles who do not pay taxes, one of which is carried out by the police based on the provisions contained in the Law of the Republic of Indonesia Number 22 of 2009 concerning Road Traffic and Transportation.

Based on the provisions of Article 1 number 8 of the Law of the Republic of Indonesia Number 22 of 2009 concerning Road Traffic and Transportation (UU LLAJ); "A motorized vehicle is any vehicle that is driven by mechanical equipment in the form of an engine other than a vehicle that runs on rails." Based on the provisions of Article 2 paragraph (2) letter e, the National Police carries out "government affairs in the fields of Registration and Identification of Motorized Vehicles and Drivers, Law Enforcement, Operational Management and Traffic Engineering, as well as traffic education," one of the activities of which is "implementation registration and identification of Motorized Vehicles" as intended in Article 12 letter b. "As proof that the motor vehicle has been registered, the owner is given a motor vehicle owner's book, a motor vehicle registration certificate and a motor vehicle registration certificate," as intended in Article 65 paragraph (2) of the LLAJ Law. Meanwhile, according to the provisions of article 68 paragraph (1) "Every motorized vehicle operated on the road must be equipped with a motor vehicle registration certificate and a motor vehicle registration number" which further regulations are in the Regulation of the Head of the National Police of the Republic of Indonesia as intended by paragraph ( 6) his.

Based on the provisions of Article 115 of the Regulation of the Head of the National Police of the Republic of Indonesia Number 5 of 2012 concerning Registration and Identification of Motor Vehicles, blocking of Vehicle Registration Certificates (STNK) can be carried out by the police for certain purposes, namely; preventing legalization or renewal of STNK, and law enforcement against traffic violations. The STNK can be blocked by law enforcement for the following reasons: suspected of being involved in a traffic accident and running away; or based on electronic data has committed a traffic violation.

STNK is valid for 5 years, but approval must be requested every year as a form of monitoring the registration and identification of motorized vehicles, and to foster compliance with the obligation to pay PKB. In this case, the PKB payment is part of the process of validating a motor vehicle registration certificate, so the tax must be paid every year. This is in accordance with the provisions of Article 70 paragraph (3) of the LLAJ Law, namely; It is mandatory to submit an application for STNK extension.

The PKB is part of the STNK, so if the PKB payment has not been made it can be assumed that the STNK validation process has not been carried out. This is because the vehicle registration

requirements that the driver should carry when driving the vehicle are not met. For the violations in question, the following provisions of Article 288 paragraph (1) of the LLAJ Law can be applied; "Any person who drives a motorized vehicle on the road that is not equipped with a motor vehicle registration certificate or motor vehicle registration certificate as determined by the National Police of the Republic of Indonesia as intended in Article 106 paragraph (5) letter a shall be punished with a maximum imprisonment of 2 ( two) months or a maximum fine of Rp. 500,000.00 (five hundred thousand rupiah)."

The formulation of this research problem is; Can eliminating motor vehicle tax fines directly increase motor vehicle tax revenues?

## RESEARCH METHODS

The approach method is a method that can be used by researchers to approach the object of their research so that the researcher can treat the main problem (identification of research problems) as it should be so that the answer can be found, so that the objectives of the research can be achieved. The approach method used by researchers in this legal research is the normative juridical approach method. The normative juridical approach method is an approach that seeks to synchronize applicable legal provisions (Law of the Republic of Indonesia Number 22 of 2009 concerning Road Traffic and Transportation) with practice in the field in terms of law enforcement against motorcyclists who use their motorbikes for business.

The specification of this research is analytical descriptive legal research. Analytical descriptive legal research describes the applicable laws and regulations, which in this research is Law of the Republic of Indonesia Number 22 of 2009 concerning Road Traffic and Transportation, linked to the legal theory used in the research (law enforcement theory, and theory legal effectiveness), and the practice of implementing the law in the field (related to law enforcement against motorbike users who use them for commercial purposes), related to the problem of this research. What is meant by descriptive in this research is that this research is expected to provide a comprehensive and systematic picture of the problem being researched. Meanwhile, what is meant by analytical here is that all existing data related to this research will be analyzed by the researcher.

## RESULTS AND DISCUSSION

The directions of legal development in the National Long Term Development Plan for 2005-2025 is "directed towards efforts to create a stable national legal system that is capable of functioning both as a means of realizing order and prosperity, as well as a means of carrying out development." Thus the law must function as a means to realize the welfare of Indonesian society. About how this can be achieved, namely through; "Legal development is directed at supporting the realization of sustainable economic growth; regulate problems related to the economy, especially the business and industrial world; as well as creating investment certainty, especially legal enforcement and protection." It is clearly stated that legal development is directed at supporting the realization of sustainable economic growth. Sustainable economic growth can of course be achieved if community economic activities also grow sustainably. The economic growth of society is determined to a certain extent by the availability of road infrastructure and facilities, along with adequate law enforcement against traffic and road transport violations.

One of the sources of financing that the government has to finance development to create adequate economic growth is taxes. Basically, some taxes are categorized as central government taxes, and some are categorized as regional government taxes. Motor vehicle tax is part of provincial government taxes, as part of local original income. Thus, tax revenues originating from motor vehicle taxes are used by the provincial government to finance development at the provincial level.

To optimize local revenue originating from motor vehicle taxes, sometimes creative, sustainable and integrated efforts are needed between more than one related institution, where the results of the collaborative efforts of several related institutions can significantly increase regional original revenue originating from motor vehicle tax. As an example; The regional revenue service can provide a stimulus to motor vehicle owners to immediately pay motor vehicle tax by providing

incentives in the form of eliminating fines for late payment of motor vehicle tax. Meanwhile, the police can "force" vehicle owners to pay motor vehicle tax, which is done by means of the obligation to pay motor vehicle tax being linked to the motor vehicle owner's obligation to "pay the ticket".

The next theory used in this research is **the theory of legal effectiveness**. According to the meaning of the word, effectiveness is "effectiveness", the origin of the word is effective which means; "can bring results; successful." According to the meaning of the word, legal effectiveness is a law that can bring results, or a law that is effective.

Barda Nawawi Arief believes that effectiveness means effectiveness or the effect of success, or efficacy/efficaciousness. So effectiveness means achieving previously planned goals due to the existence of a process or activity. Supriyono believes that effectiveness is a relationship between output and targets. The greater the output produced towards achieving targets, the more effective it can be said to be. Regarding communication issues, effectiveness can be defined as; "communication process that achieves the planned goals and in accordance with the budgeted costs, time and number of personnel specified."

Soerjono Soekanto believes that legal effectiveness is closely related to several factors below :

- 1) It is an effort to instill law in society. This is done by using human power, tools, organizations that recognize and obey the law.
- 2) There is a reaction from society which is based on the value system that applies in society. For example; People obey the law because it benefits the community.
- 3) The time period for the process of embedding law in society can take a long or short time depending on the efforts made for this purpose.

A law can be said to be effective if the law is obeyed by the community. In reality, one of society's motives for obeying the law is determined by the suitability of the law to its interests. Thus, for a law to be categorized as effective, it is also necessary to measure the level of effectiveness of the law in question. Several factors that can be used to measure general legal compliance are as follows :

- 1) The relevance of general legal rules to the legal needs of society.
- 2) Clarity of the substance of legal rules, so that it is easy for the public to understand.
- 3) Socialization of legal rules that are implemented optimally to the entire community.
- 4) If the law (legislation) is prohibitive because it is easy for the community to implement, it is not mandatory, which is difficult for the community to implement.
- 5) Sanctions must be in accordance with the nature of the legal rules violated.
- 6) The severity of sanctions must be proportional and enforceable.
- 7) Violations of the law can be processed by law enforcement officials because they are concrete, visible and observable actions.
- 8) Legal rules must contain moral norms that are in accordance with the moral norms adopted by society.
- 9) Law enforcement officials determine the effectiveness of law in society.
- 10) The effectiveness of the rule of law requires the existence of a minimum standard of living in society.

Below is data on Motor Vehicle Tax (PKB) revenue in Tasikmalaya for each month in 2021 which includes PKB for 2-wheeled vehicles (R2) and 4-wheeled vehicles (R4). Acceptance of the PKB is only the basic PKB and does not include receipt of fines and other things. This is based on the consideration that the basic PKB is fixed for each year, while the receipt of fines is not fixed for each year.

Table 1. Tasikmalaya Regency PKB Revenue in 2021

No	Month	PKB Receipts (Rp)	R2	PKB R2 (Rp)	R4	PKB R4 (Rp)
1	January	8,983,224,300	16,803	3,630,272,260	3,062	5,032,286,000
2	February	7,504,369,700	13,683	3,212,754,100	2,553	4,324,445,600

3	March	8,748,531,300	15,505	3.7231.228.00	2,983	5,248,129,400
4	April	7,972,559,200	13,556	3,034,697,735	2,530	4,259,472,500
5	May					
6	June	7,112,029,000	13,118	3031098700	2,393	3,872,648,440
7	July	9,303,732,400	17,678	4,016,849,000	3,161	4,970,847,400
8	August	10,363,933,300	19,613	4,357,640,900	3,712	5,613,583,601
9	September	9,652,033,100	29,630	4,307,034,100	3,529	5,377,138,900
10	October	9,305,155,100	22,487	3,586,154,300	3,075	5,331,589,900
11	November	9,717,521,100	17,243	3,923,394,900	3,335	5,748,672,200
12	December	12,217,933,900	19,317	4,698,078,400	4,278	7,715,006,350

In 2021, the reduction of motor vehicle tax fines in Tasikmalaya Regency will be held from 1 August 2023 to 24 December 2021 through a program called the "2021 Triple Profit Plus Program" as intended by the fourth provision of West Java Governor Decree Number 970/Kep . 377-Bapenda/2021 concerning Motor Vehicle Tax Reductions and Exemptions During the Corona Virus Disease 2019 (Covid-19) Pandemic which was stipulated on 26 July 2021; ""Triple Profit Plus Program for 2021" as referred to in the FIRST Dictum, is implemented for the payment period from 1 August 2021 to 24 December 2021." By looking again at table 1 above, it can be seen that between January 2021 and September 2021, when the PKB fine reduction had not yet been enforced, the average R2 that made PKB payments was 15,057 vehicles per month. Meanwhile, the average R4 that carries out PKB payments is 2,780 vehicles per month. Meanwhile, after the reduction in PKB tax fines, between August 2021 and December 2021, the average R2 that made PKB payments was 21,658 vehicles per month. Meanwhile, the average R4 that makes PKB payments is 3,585 vehicles per month. Thus, it can be seen that the impact of the PKB whitening program is an increase in the number of PKB R2 payments by 43.8%, and an increase in the number of PKB R4 payments by 28.9%.

Below is data on Motor Vehicle Tax (PKB) revenue in Tasikmalaya for each month in 2022 which includes PKB for 2-wheeled vehicles (R2) and 4-wheeled vehicles (R4). Acceptance of the PKB is only the basic PKB and does not include receipt of fines and other things. This is based on the consideration that the basic PKB is fixed for each year, while the receipt of fines is not fixed for each year.

Table 2. Tasikmalaya Regency PKB Revenue in 2022

No	Month	PKB Receipts (Rp)	R2	PKB R2 (Rp)	R4	PKB R4 (Rp)
1	January	8,971,582,700	16,332	3,864,856,100	2,837	4,826,856,100
2	February	7,187,202,300	12,720	3,202,232,000	2,316	4,045,278,200
3	March	8,970,329,500	15,410	3,810,680,600	2,964	5,155,972,300
4	April	8,032,230,500	13,631	3,336,201,900	2,496	4,656,527,100
5	May	8,406,869,700	15,347	3,451,290,900	2,599	4,522,178,800
6	June	8,830,005,500	15,548	3,758,363,400	2,888	5,043,918,600
7	July	12,199,164,200	19,064	4,886,042,100	3,862	7,333,834,600
8	August	15,121,870,900	21,956	5,898,273,000	4,438	8,337,620,800
9	September	9,119,914,800	17,198	3,939,261,400	2,831	4,751,245,400
10	October	8,972,667,700	16,687	3,961,755,400	2,921	5,009,489,600
11	November	9,025,489,300	15,790	3,704,850,700	2,985	7,953,444,400
12	December	11,178,345,500	17,578	4,233,557,900	3,811	6,894,218,700

Table 3. Realization of PKB Targets for BBNKB I and BBNKB II in 2022 in Tasikmalaya Regency

BULAN	REALISASI						TARGET		
	PKB		BBNKB I		BBNKB II		PKB	BBNKB I	BBNKB II
	pokok	%	pokok	%	pokok	%			
JANUARI	7.656.759.700	7,83	5.084.862.500	8,87	113.891.000	10,86	97.803.992.148	57.326.147.623	1.048.531.400
FEBRUARI	6.329.546.700	6,47	4.279.832.500	7,47	129.716.000	12,37	97.803.992.148	57.326.147.623	1.048.531.400
MARET	7.858.952.200	8,04	5.042.780.000	8,80	178.802.000	17,05	97.803.992.148	57.326.147.623	1.048.531.400
APRIL	6.847.132.500	7,00	6.341.090.000	11,06	155.963.000	14,87	97.803.992.148	57.326.147.623	1.048.531.400
MEI	7.294.613.500	7,46	4.196.225.000	7,32	118.354.000	11,29	97.803.992.148	57.326.147.623	1.048.531.400
JUNI	7.807.520.900	7,98	4.639.055.000	8,09	149.681.000	14,28	97.803.992.148	57.326.147.623	1.048.531.400
JULI	10.489.207.500	10,72	3.480.806.100	6,07	-	-	97.803.992.148	57.326.147.623	1.048.531.400
AGUSTUS	13.154.273.200	13,45	4.900.643.000	8,55	-	-	97.803.992.148	57.326.147.623	1.048.531.400
SEPTEMBER	8.013.250.400	8,19	5.196.026.000	9,06	116.530.000	11,11	97.803.992.148	57.326.147.623	1.048.531.400
OKTOBER	7.929.639.200	8,11	4.224.782.000	7,37	117.932.000	11,25	97.803.992.148	57.326.147.623	1.048.531.400
NOVEMBER	8.045.653.700	8,23	4.467.500.000	7,79	125.000	0,01	97.803.992.148	57.326.147.623	1.048.531.400
DESEMBER	9.617.003.300	9,83	5.989.872.500	10,45	21.162.000	2,02	97.803.992.148	57.326.147.623	1.048.531.400
JUMLAH	101.043.552.800	103,31	57.843.474.600	100,90	1.102.156.000	105,11	97.803.992.148	57.326.147.623	1.048.531.400
							31 Desember 2022		



Figure 1. Graph of 2022 PKB Revenue in Tasikmalaya Regency

Based on the data as referred to in Table 3 and Figure 1 above, several things can be seen as follows:

- The realization of PKB revenue in 2022 exceeds the 2022 PKB revenue target by 3.3%.
- The first highest PKB revenue occurred in August 2022, and the second highest revenue occurred in July 2022.
- The PKB tax penalty whitening program (Program for Reduction and Exemption of Motor Vehicle Tax and Transfer of Motor Vehicle Title Fees During the Economic Recovery Period Post the 2019 Corona Virus Disease Pandemic) will be implemented from 1 July 2022 to 31 August 2022.
- Thus, PKB acceptance when the whitening program is implemented is higher than when there is no whitening program.

In 2022, the reduction of motor vehicle tax fines in Tasikmalaya Regency will be held from 1 July 2022 to 31 August 2022 based on the provisions as intended by the Third Dictum of West Java Governor's Decree Number: 970/Kep.324-Bapenda/2022 concerning the Reduction and Exemption Program Motor Vehicle Tax and Motor Vehicle Title Transfer Fees During the Post-2019 Corona Virus Disease Pandemic Economic Recovery Period which is determined on July 23 2022; "The 2022 Tax Reduction Program as referred to in the FIRST Dictum, is implemented for the payment period from July 1, 2022 to August 31, 2022." By looking again at Table 13 above, it can be seen that between January 2022 to June 2022 and September 2022 to December 2022, before and after the implementation of the PKB fine reduction, the average R2 that made PKB payments was 15,624 vehicles for Every month. Meanwhile, the average R4 that makes PKB payments is 2,864 vehicles per month. Meanwhile, when the PKB tax penalty reduction was implemented, between July 2022 and August 2022, the average R2 that made PKB payments was 20,510 vehicles per month. Meanwhile, the average R4 that carries out PKB payments is 4,150

vehicles per month. Thus, it can be seen that the impact of the PKB whitening program is an increase in the number of PKB R2 payments by 31.2%, and an increase in the number of PKB R4 payments by 44.9%.

Below is data on Motor Vehicle Tax (PKB) revenue in Tasikmalaya Regency for each month in 2023 which includes PKB for 2-wheeled vehicles (R2) and 4-wheeled vehicles (R4). Acceptance of the PKB is only the basic PKB and does not include receipt of fines and other things. This is based on the consideration that the basic PKB is fixed for each year, while the receipt of fines is not fixed for each year.

Table 4. Tasikmalaya Regency PKB Revenue in 2023

No	Month	PKB Receipts (Rp)	R2	PKB R2 (Rp)	R4	PKB R4 (Rp)
1	January	9,629,286,100	17,046	4,257,245,800	2,974	5,237,275,700
2	February	7,849,310,500	13,216	3,431,759,800	2,358	4,413,467,600
3	March	8,942,373,600	14,620	3,982,417,400	2,843	4,972,122,200
4	April	7,295,467,900	13,122	3,359,341,600	2,106	3,968,406,200
5	May	9,962,723,900	16,487	4,287,885,200	3,130	6,259,982,900
6	June	8,222,790,200	14,295	3,532,099,400	2,582	4,690,870,500
7	July	11,298,745,800	19,232	4,746,304,300	3,488	6,536,640,700
8	August	11,822,175,000	19,450	4,803,014,700	3,840	6,737,796,000
9	September	9,138,953,400	16,613	4,033,867,100	2,775	4,948,932,600
10	October	9,580,969,400	16,147	4,114,333,600	3,306	5,482,544,100
11	November	10,074,303,200	16,243	4,027,891,400	3,149	6,023,484,800
12	December	11,559,348,000	17,285	4,164,495,800	3,855	6,800,765,300

Table 5. Realization of PKB, BBNKB I and BBNKB II targets in 2023 in Tasikmalaya Regency

BULAN	REALISASI						TARGET		
	PKB		BBNKB I		BBNKB II		PKB	BBNKB I	BBNKB II
	pokok	%	pokok	%	pokok	%			
JANUARI	8.443.551.900	8,26	4.521.362.500	6,39	133.898.000	16,97	102.194.556.370	70.737.379.658	789.087.500
FEBRUARI	7.081.263.700	6,93	4.875.883.800	6,89	134.929.500	17,10	102.194.556.370	70.737.379.658	789.087.500
MARET	8.030.208.600	7,86	5.818.170.500	8,23	154.508.833	19,58	102.194.556.370	70.737.379.658	789.087.500
APRIL	6.548.234.600	6,41	4.319.200.000	6,11	102.350.167	12,97	102.194.556.370	70.737.379.658	789.087.500
MEI	8.835.602.600	8,65	7.049.420.000	9,97	141.813.000	17,97	102.194.556.370	70.737.379.658	789.087.500
JUNI	7.485.022.000	7,32	4.146.247.500	5,86	111.492.000	14,13	102.194.556.370	70.737.379.658	789.087.500
JULI	10.276.032.800	10,06	5.122.087.500	7,24	10.096.000	1,28	102.194.556.370	70.737.379.658	789.087.500
AGUSTUS	10.674.909.800	10,45	5.079.045.000	7,18	3.875.000	0,49	102.194.556.370	70.737.379.658	789.087.500
SEPTEMBER	8.263.889.300	8,09	4.401.525.000	6,22	-	-	102.194.556.370	70.737.379.658	789.087.500
OKTOBER	8.693.151.400	8,51	4.267.669.100	6,03	1.375.000	0,17	102.194.556.370	70.737.379.658	789.087.500
NOVEMBER	9.270.877.400	9,07	4.246.943.900	6,00	750.000	0,10	102.194.556.370	70.737.379.658	789.087.500
DESEMBER	10.361.167.700	10,14	4.901.993.500	6,93	31.297.000	3,97	102.194.556.370	70.737.379.658	789.087.500
JUMLAH	103.963.911.800	101,73	58.749.548.300	83,05	826.384.500	104,73	102.194.556.370	70.737.379.658	789.087.500

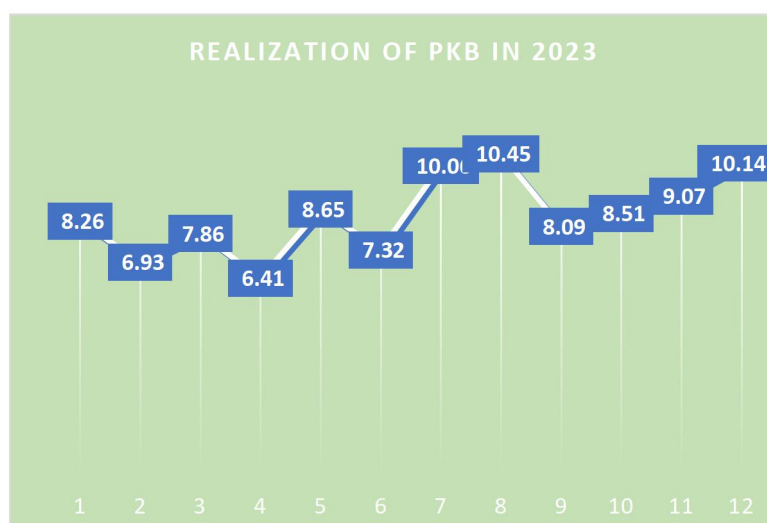


Figure 2. Realization of PKB in 2023 in Tasikmalaya Regency

Based on the data as referred to in Table 5 and Figure 2 above, several things can be seen as follows:

- a. The realization of PKB revenue in 2022 exceeds the 2022 PKB revenue target by 1.7%.
- b. The first highest PKB revenue occurred in August 2023, the second highest revenue occurred in December 2023, the third highest revenue occurred in July 2023, and the fourth highest revenue occurred in November 2023.
- c. The 2023 PKB tax penalty whitening program only applies to PKB arrears from the third to seventh years. In other words, the first and second year PKB tax fines must still be paid by the vehicle owner. The implementation time is from July 3 2023 to August 31 2023, which was then extended from October 16 2023 to December 16 2023. In this case the calculation of the number of vehicles utilizing this facility during the program extension period is difficult to know because in In October 2023 and December 2023, data on the number of vehicles making PKB payments is mixed between those using the bleaching facility and those not using the PKB fine whitening facility.
- d. PKB revenues in July, August and November 2023 (when there is a PKB whitening program) are relatively higher compared to PKB revenues in other months when there is no PKB whitening program. Excluded from this is PKB revenue in December 2023 where the figure is the second highest in 2023, meanwhile in December 2023 the whitening program only occurred in the first half of the month.

In 2023, the reduction of motor vehicle tax fines in Tasikmalaya Regency will be held from 3 July 2023 to 31 August 2023 as intended by the provisions of the Third Decree of the Governor of West Java Number: 353/KU.03.02-Bapenda concerning the Granting of Exemption of Partial Principal Arrears and Administrative Sanctions In the form of motor vehicle tax fines that have arrears of more than 7 (seven) years and principal exemption and/or administrative sanctions in the form of fines for transfer of motor vehicle title fees upon second and subsequent handovers which are determined on June 27 2023 by the Head of the Regional Revenue Agency and the Governor of Java West. Then, the time for implementing the program was extended from 16 October 2023 to 16 December 2023 as intended by the provisions of the Fifth Dictum of the Decree of the Governor of West Java Number: 546/KU.03.02-Bapenda concerning Exemption and Reduction of Motor Vehicle Tax and Vehicle Title Fees. Motorized which was determined on October 12 2023 by the Head of the Regional Revenue Agency and the Governor of West Java. By looking again at Table 27 above, it can be seen that between January 2023 and June 2023, when the PKB fine reduction had not yet been implemented, the average R2 that made PKB payments was 14,797 vehicles per month. Meanwhile, the average R4 that makes PKB payments is 2,665 vehicles per month. Meanwhile, after the implementation of the PKB tax penalty reduction, between July 2023 and August 2023, the average R2 that made PKB payments was 19,341 vehicles per month. Meanwhile, the average R4 that makes PKB payments is 3,664 vehicles per month. Thus, it can be seen that the impact of the PKB whitening program is an increase in the number of PKB R2 payments by 30.7%, and an increase in the number of PKB R4 payments by 37.4%.

For the data as contained in the table above, further data processing is then carried out so that it is easier to read and understand the results as below.

Table 6. PKB revenue in Tasikmalaya Regency

No	Month	2021 PKB Revenue (Rp)	2022 PKB Revenue (Rp)	2023 PKB Revenue (Rp)
1	January	8,983,224,300	8,971,582,700	9,629,286,100
2	February	7,504,369,700	7,187,202,300	7,849,310,500
3	March	8,748,531,300	8,970,329,500	8,942,373,600
4	April	7,972,559,200	8,032,230,500	7,295,467,900
5	May		8,406,869,700	9,962,723,900
6	June	7,112,029,000	8,830,005,500	8,222,790,200
7	July	9,303,732,400	<b>12,199,164,200</b>	<b>11,298,745,800</b>
8	August	<b>10,363,933,300</b>	<b>15,121,870,900</b>	<b>11,822,175,000</b>
9	September	<b>9,652,033,100</b>	9,119,914,800	9,138,953,400



10	October	9,305,155,100	8,972,667,700	9,580,969,400
11	November	9,717,521,100	9,025,489,300	10,074,303,200
12	December	12,217,933,900	11,178,345,500	11,559,348,000

Based on the data in the table above, several things can be seen as follows:

1. The average PKB revenue in Tasikmalaya Regency in 2021 when there was no program to eliminate PKB fines was IDR. 8,270,740,983.- Meanwhile, the average PKB revenue while the PKB fine elimination program was being implemented was Rp. 10,252,315,300,-. There was an increase of 23.9%, a quite significant improvement. Based on this data, it can be seen that in 2021 in Tasikmalaya Regency, PKB revenues when the PKB fine abolition program was being implemented were on average higher than when there was no PKB fine abolition program.
2. The average PKB revenue in Tasikmalaya Regency in 2022 when there is no program to eliminate PKB fines is IDR. 8,869,463,750- Meanwhile, the average PKB revenue while the PKB fine elimination program was being implemented was Rp. 13,660,517,550,-. There was an increase of 54%, a quite significant improvement. Based on this data, it can be seen that in 2022 in Tasikmalaya Regency, PKB revenues when the PKB fine abolition program is being implemented will be on average higher than when there is no PKB fine abolition program.
3. The average PKB revenue in Tasikmalaya Regency in 2023 when there is no program to eliminate PKB fines is IDR. 8,720,129,371,- Meanwhile, the average PKB revenue while the PKB fine elimination program was being implemented was Rp. 10,867,108,280,-. There was an increase of 24.6%, a quite significant improvement. Based on this data, it can be seen that in 2023 in Tasikmalaya Regency, PKB revenues when the PKB fine elimination program is being implemented will be on average higher than when there is no PKB fine elimination program.
4. The highest increase in PKB revenue was achieved when the 2022 PKB fine elimination program was implemented in Tasikmalaya Regency, which was implemented in the shortest time (only two months) compared to implementation in 2021 (five months) and in 2023 (five months).
5. There is consistent data that PKB income in 2021, 2022 and 2023 in Tasikmalaya Regency, in the months where the PKB fine elimination program is not being implemented, the highest income each month is still lower than the lowest income in the months where a program to eliminate PKB fines is being implemented.

Below are the results of processing data on R2 motor vehicle owners in Tasikmalaya Regency in 2021, 2022 and 2023 who made PKB payments when there was no program to eliminate PKB fines, compared to when there was a program to eliminate PKB.

Table 7. R2 Units Making PKB Payments in Tasikmalaya Regency

No	Month	R2 (Units)	PKB R2 (Rp)	R2 (Units)	PKB R2 (Rp)	R2 (Units)	PKB R2 (Rp)
		2021		2022		2023	
1	January	16,803	3,630,272,260	16,332	3,864,856,100	17,046	4,257,245,800
2	February	13,683	3,212,754,100	12,720	3,202,232,000	13,216	3,431,759,800
3	March	15,505	3,723,122,800	15,410	3,810,680,600	14,620	3,982,417,400
4	April	13,556	3,034,697,735	13,631	3,336,201,900	13,122	3,359,341,600
5	May			15,347	3,451,290,900	16,487	4,287,885,200
6	June	13,118	3,031,098,700	15,548	3,758,363,400	14,295	3,532,099,400
7	July	17,678	4,016,849,000	19,064	4,886,042,100	19,232	4,746,304,300
8	August	19,613	4,357,640,900	21,956	5,898,273,000	19,450	4,803,014,700
9	September	29,630	4,307,034,100	17,198	3,939,261,400	16,613	4,033,867,100
10	October	22,487	3,586,154,300	16,687	3,961,755,400	16,147	4,114,333,600
11	November	17,243	3,923,394,900	15,790	3,704,850,700	16,243	4,027,891,400
12	December	19,317	4,698,078,400	17,578	4,233,557,900	17,285	4,164,495,800

Based on the data in the table above, several things can be seen as follows:

1. The average number of R2 vehicles making PKB payments in Tasikmalaya Regency in 2021 when there is no program to eliminate PKB fines is 15,057 vehicles. Meanwhile, the number of

- R2 vehicles that made PKB payments while there was a program to eliminate PKB fines was 21,658 vehicles. Thus there was an increase of 43.8%.
- The average R2 PKB revenue in Tasikmalaya Regency in 2021 when there is no PKB fine elimination program is IDR. 3,441,465,766,-. Meanwhile, PKB R2 revenue when there was a program to eliminate PKB fines was IDR. 4,174,460,520,-. Thus there was an increase of 21.2%.
  - The average number of R2 vehicles making PKB payments in Tasikmalaya Regency in 2022 when there is no PKB fine elimination program is 15,624 vehicles. Meanwhile, the number of R2 vehicles that made PKB payments while there was a program to eliminate PKB fines was 20,510 vehicles. Thus there was an increase of 31.2%.
  - The lowest number of R2 who made PKB payments when there was a program to eliminate PKB fines can be interpreted as being comparable to the highest number of R2 who made PKB payments when there was no program to eliminate PKB fines.
  - The high number of R2s making PKB payments is not directly proportional to the size of the PKB payments themselves. This can be understood because the table does not explain the various types and years of R2 vehicles for which PKB payments are made. R2 production in the young year of course pays higher/expensive PKB compared to payments for PKB R2 produced in the old year. R2 with a high market price pays a higher PKB compared to R2 with a lower market price.

Below are the results of processing data on R4 motor vehicle owners in Tasikmalaya Regency in 2021, 2022 and 2023 who made PKB payments when there was no PKB fine elimination program, compared to when there was a PKB elimination program.

Table 8. R4 Units Making PKB Payments in Tasikmalaya Regency

No	Month	R4 (Units)	PKB R4 (Rp)	R4 (Units)	PKB R4 (Rp)	R4 (Units)	PKB R4 (Rp)
		2021		2022		2023	
1	January	3,062	5,032,286,000	2,837	4,826,856,100	2,974	5,237,275,700
2	February	2,553	4,324,445,600	2,316	4,045,278,200	2,358	4,413,467,600
3	March	2,983	5,248,129,400	2,964	5,155,972,300	2,843	4,972,122,200
4	April	2,530	4,259,472,500	2,496	4,656,527,100	2,106	3,968,406,200
5	May			2,599	4,522,178,800	3,130	6,259,982,900
6	June	2,393	3,872,648,440	2,888	5,043,918,600	2,582	4,690,870,500
7	July	3,161	4,970,847,400	<b>3,862</b>	<b>7,333,834,600</b>	<b>3,488</b>	<b>6,536,640,700</b>
8	August	<b>3,712</b>	<b>5,613,583,601</b>	<b>4,438</b>	<b>8,337,620,800</b>	<b>3,840</b>	<b>6,737,796,000</b>
9	September	<b>3,529</b>	<b>5,377,138,900</b>	2,831	4,751,245,400	2,775	4,948,932,600
10	October	<b>3,075</b>	<b>5,331,589,900</b>	2,921	5,009,489,600	<b>3,306</b>	<b>5,482,544,100</b>
11	November	<b>3,335</b>	<b>5,748,672,200</b>	2,985	7,953,444,400	<b>3,149</b>	<b>6,023,484,800</b>
12	December	<b>4,278</b>	<b>7,715,006,350</b>	3,811	6,894,218,700	<b>3,855</b>	<b>6,800,765,300</b>

Based on the data in the table above, several things can be seen as follows:

- The average number of R4 vehicles making PKB payments in Tasikmalaya Regency in 2021 when there is no PKB fine elimination program is 2,780 vehicles. Meanwhile, the number of R4 vehicles that made PKB payments while there was a program to eliminate PKB fines was 3,586 vehicles. Thus there was an increase of 28.9%.
- The average R4 PKB revenue in Tasikmalaya Regency in 2021 when there is no PKB fine elimination program is IDR. 4,617,971,557,-. Meanwhile, PKB R4 revenue when there was a PKB fine elimination program was Rp. 5,957,198,190,-. Thus there was an increase of 29%.
- It is interesting to note that the increase in the number of R4 vehicles making PKB payments while there is a PKB fine elimination program is the same (comparable) to the increase in PKB receipts for R4 vehicles making PKB payments while there is a PKB fine elimination program.
- The average number of R4 vehicles making PKB payments in Tasikmalaya Regency in 2022 when there is no PKB fine elimination program is 2,865 vehicles. Meanwhile, the number of R4 vehicles that made PKB payments while there was a program to eliminate PKB fines was 4,150 vehicles. Thus there was an increase of 44.8%.

5. The lowest number of R4 who made PKB payments when there was a program to eliminate PKB fines can be interpreted as being comparable to the highest number of R4 who made PKB payments when there was no program to eliminate PKB fines.
6. The large number of R4s making PKB payments is directly proportional to the size of the increase in the PKB payments themselves.

Supriyono believes that effectiveness is a relationship between output and targets. Thus, if with the program to eliminate PKB fines the regional government's income or income from PKB increases, then the program in question can be said to be increasingly legally effective (legal effectiveness theory).

Soerjono Soekanto believes that legal effectiveness is closely related to several factors below:

1. It is an effort to instill law in society.

The PKB fine elimination program is an effort to instill understanding in the public about the importance of the law, in this case the importance of the public making PKB payments on time.

Income or receipts from PKB become part of a region's PAD which is used to develop that region. Delays in PKB payments have a direct impact on delays in development financing in the area. If this happens, it is certain that the community will suffer losses.

2. There is a reaction from society which is based on the value system that applies in society.

Indonesia is a pluralistic nation, composed of various ethnic groups that have their own characters and customs. This is one of the reasons why the same problem may be responded to differently by different groups of people.

In terms of paying "fines", some people may accept it gracefully and see it as something normal (reasonable), but there may be other groups of people who position "fines" as a representation of the arbitrariness of the authorities. Based on this, the PKB fine elimination program can be seen as a wise solution to overcome the various perceptions that exist in society, while remaining focused on the main goal, namely to obtain optimal income from PKB payments.

3. The time period for the process of embedding law in society varies.

As explained above, Indonesian society is a pluralistic society, so that for certain things, different groups of people may be able to accept it at different periods of time.

This is in accordance with the implementation pattern of the PKB elimination program which is carried out not only on one occasion, but can be carried out repeatedly from year to year, where in annual implementation it is also possible to carry it out over a period of several months (long), either continuously, or intermittently. The aim is clear so that the entire community can accept well the implementation of the PKB elimination program, and become part of the program so that the ultimate goal can be achieved, namely; increase public legal awareness so that they are willing to pay PKB on time.

## CONCLUSION

Elimination of motor vehicle tax fines can directly increase motor vehicle tax revenues because every implementation of motor vehicle tax fine elimination activities will be enthusiastically welcomed by the public as evidenced by the increase in the number of people paying motor vehicle tax compared to the number of people paying tax. motorized vehicles outside the implementation period for the program to eliminate motor vehicle tax fines.

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