

## **THE INFLUENCE OF TAX RATES AND TAX SERVICE QUALITY ON VEHICLE TAXPAYER COMPLIANCE MOTORCYCLE IN WEST ILIR, PALEMBANG CITY**

**Yuhanis Ladewi<sup>1</sup>, Mizan<sup>2</sup>, Rizki Annisa<sup>3</sup>**

<sup>1</sup>Faculty of Economics and Business, University of Muhammadiyah Palembang  
[yuhanisladewi@ymail.com](mailto:yuhanisladewi@ymail.com)

<sup>2</sup>Faculty of Economics and Business, University of Muhammadiyah Palembang  
[m124n24@gmail.com](mailto:m124n24@gmail.com)

<sup>3</sup>Faculty of Economics and Business, University of Muhammadiyah Palembang  
[rzkyannisa18@gmail.com](mailto:rzkyannisa18@gmail.com)

### ***Abstract***

*This research was conducted to answer the problems, namely how was the influence of tax rates and the quality of motor vehicle tax services on motor vehicle tax payers compliance in Ilir Barat, Palembang. The aim was to determine the influence of taxes rates and the quality of motor vehicle tax services on motor vehicle tax payers compliance in Ilir Barat, Palembang. The type of this research used was an associative and descriptive research. The research was conducted in the Ilir Barat, Palembang. The variables used were tax rates, quality of tax services and taxpayer compliance. The data used was primary data. Data collection techniques used in this study were questionnaires. The data analysis techniques used were descriptive statistics and inferential statistics. Inferential statistical analysis consists of the classical assumption test, multiple linear regression analysis, the coefficient of determination test and then proceeded with the hypothesis test (t test). Data analysis was computed by the Statistical Program for Special Science (SPSS). The results of data analysis showed that tax rates and the quality of tax services had influence on motor vehicle taxpayer compliance in Ilir Barat, Palembang.*

**Keywords :** *Tax Rates; Tax Service Quality; Tax Compliance; Motor Vehicle Tax*

### **1. INTRODUCTION**

Motor vehicle tax (PKB) is an objective tax, depending on the object subject to tax that is in the ownership or control of the taxpayer. The number of people who own motorized vehicles currently causes the number of motorized vehicle taxpayers to also increase every year. The increasing number of motorized vehicle taxpayers, of course, the Regional Government expects that motor vehicle tax revenues will also increase. Along with the increase in motor vehicle tax revenues, of course, it is supported by taxpayer compliance in paying taxes.

Taxpayer compliance is where the taxpayer fulfills his tax obligations and exercises his tax rights properly and correctly in accordance with applicable tax laws and regulations (Randi et al, 2016). Two of the seven factors that affect taxpayer compliance are tax rates and the quality of tax services (Siti, 2017:196-198).

The tax rate is the rate for calculating the amount of tax payable (tax to be paid), the tax rate can be expressed in a certain number or percentage. Another factor that can affect taxpayer compliance in paying taxes is the tax services provided to taxpayers (Dwikora, 2019:39). According to MENPAN Decree No. 63 of 2004, the quality of tax services is a public service, namely all service activities carried out by public service providers as an effort to fulfill the needs of service recipients as well as the implementation of statutory provisions. Tax services include speed of service, ease of service and service of tax officers.

The number of motorized vehicle users in Indonesia is one of the largest in the world. Heavy traffic, plus the high price of cars, makes many people prefer two-wheeled vehicles. In effect, there is a significant swelling of the number of motors. From year to year, its growth is always increasing. In 2018, the number of motorized vehicles in Indonesia increased by an estimated 140 million units. The city of Palembang, which is the second largest city in Sumatra, which is growing so rapidly, has a very rapid rate of development of motorized vehicles. With the increase in motor vehicle tax revenues in the city of Palembang, of course, it is in line with the level of taxpayer compliance in paying taxes. But in reality there are still many taxpayers who do not comply in fulfilling their obligations. This non-compliance can be seen from the decrease in the number of taxpayers who pay motor vehicle taxes in the city of Palembang.

Almost every year the number of motorized vehicles that are in arrears increases, but in 2017 there was a decline in vehicles that were in arrears and increased again in 2018. Previously, the Head of the South Sumatra Bappeda Ekowati Retnaningsih in a meeting to discuss the formulation of APBD policies and priorities for the temporary budget ceiling for the 2018 fiscal year stated Motor vehicle arrangements that do not pay the tax are about 50% of motorized vehicles from the number of motorized vehicles that pay the tax.

In 2015 the realization of motor vehicle tax was Rp.442.868.867.034 with a percentage of 103.69%. In 2016 the Palembang City Government increased the target by Rp. 569,624,759,821, causing motor vehicle tax revenues to not be realized. In 2017 and 2018 the Palembang City Government lowered the motor vehicle tax target again, thereby increasing motor vehicle tax revenue.

The Provincial Government (Pemprov) increases the motor vehicle tax rate. The goal is to increase regional income from tax payments, it is hoped that this tariff hike can dampen the growth of motorized vehicles so as not to make the roads more congested. However, it turns out that there are only tricks of the community to avoid the tax rate. The head of the regulation and counseling division of the Tax Service Office, Arif Susilo, said that this tax rate is not a new thing that the provincial government has implemented. Although optimistic that he will gain big income from this policy. But Arif admits the success of this policy depends on people's compliance. In addition, motor vehicle tax payment services also affect motor vehicle tax revenues, Nurman, one of the residents said that the actual tax value is not too large but the payment process makes him lazy because the process is complicated. So, he has not paid his vehicle tax for three years.

This research is based on previous research, including previous research conducted by Randi et al (2016), Aprilliyana (2017) and Puspitasari (2019). The results of the study explain that service quality variables and tax rates have a positive and significant effect on motor vehicle taxpayer compliance in paying vehicle tax.

This research is based on curiosity to understand in depth about taxpayer compliance. The problem regarding the level of taxpayer compliance in West Ilir Palembang City, therefore as an effort to answer this curiosity and understanding, this study poses a research focus question, namely "how is the effect of tax rates on motor vehicle taxpayer compliance in West Ilir Palembang City?" And "How does the quality of motor vehicle tax service affect the compliance of motorized vehicle taxpayers in Ilir Barat, Palembang City?" With this focus, this study aims to determine the effect of tariffs on motor vehicle taxpayer compliance in West Ilir Palembang City and to determine the effect of motor vehicle tax service quality on motor vehicle taxpayer compliance in West Ilir Palembang City. This research is expected to be useful for motorized vehicle taxpayers and further researchers.

## **2. LITERATURE REVIEW**

### **1. Theoretical basis**

#### Vehicle tax

Based on the understanding that has been put forward by Azhari (2015: 92), Marihot (2010: 175) and South Sumatra PERGUB Number 33 of 2018, it can be concluded that the definition of motor vehicle tax (PKB) is a contribution/ tax that must be paid by every vehicle owner. motorized vehicle (taxpayer) and is collected depending on the object it is imposed on.

#### Tax Rate

The tax rate is a percentage used to calculate the amount of tax that must be paid by each taxpayer in accordance with the tax object imposed and adjusted to the applicable tax regulations (Dwikora (2019:39), Mardiasmo (2016:11-12) , Indra (2019: 246), Supramono and Theresia (2010: 7), and Law of the Republic of Indonesia Number 28 of 2009).

The measurement of tax rates is quoted from Dwikora (2019: 39), Mardiasmo (2016: 11-12), Indra (2019: 246), and Supramono and Theresia (2010: 7) and RI Law Number 28 of 2009, namely:

1. Tax rates are determined based on the laws and regulations in each region
2. The high/low tax rate is determined by the number of Tax Objects owned.
3. The higher the tax base, the greater the tax payable that must be paid.

#### Tax Service Quality

The quality of tax services or public services is an activity to serve everything that is needed by the community to fulfill their obligations by providing good and attractive services to every taxpayer to achieve taxpayer satisfaction in order to improve public compliance to carry out their responsibilities to pay taxes in accordance with the laws and regulations. applicable. (Kautsar and Heru (2019: 251), Siti (2017: 162), and DGT Regulation Number Per-02/PJ/2014).

Measurement of service quality is quoted from several measurements put forward by Kotler and Keller (2016: 52), Brown in Hardiyansyah (2011: 51-52) and Kautsar and Heru (2019: 251-252), it can be concluded that the quality of tax services can be measured by: Riability (Reliability), Assurance (certainty), Empathy (empathy), Responsiveness (responsiveness), and Tangibles (tangible).

#### Taxpayer Compliance

Taxpayer compliance is a condition where the taxpayer fulfills all tax obligations and exercises his tax rights. attitude of taxpayers who have a sense of responsibility as citizens and taxpayers who pay their obligations in accordance with applicable laws and regulations (Kautsar and Heru (2019:242), Dwikora (2019:78), and Siti (2010:138) ).

Measurement of taxpayer compliance is measured from several indicators that have been put forward by Chairil (2017: 160), Wardani and Rumiyaun (2017) and the Decree of the Minister of Finance No. 544/KMK.04/2000, it can be concluded that taxpayer compliance can be measured by:

- 1) Taxpayers understand or try to understand all the provisions of tax laws and regulations.
- 2) Taxpayers meet the requirements in paying their taxes.
- 3) Paying taxes on time
- 4) Taxpayers can find out the payment due

## **2. Framework**

### **The Effect of Tax Rates on Motor Vehicle Taxpayer Compliance**

Law No.28 of 2009 concerning Regional Taxes and Regional Levies, the rate of Personal Motor Vehicle Tax (PKB) is imposed progressively, this causes the tax collection rate to increase if the number or quantity of tax objects increases and if the value of the tax object experiences an increase. After the enactment of the progressive tax rate, the number of motor vehicle taxpayers has increased. Seeing this reality, it is hoped that it will maximize government revenue receipts from motor vehicle taxes in line with the increasing number of motor vehicle taxpayers. Of course, many things affect this. According to Lestari (2016) One of the things that affect taxpayers in carrying out their obligations as good citizens is compliance in paying taxes. The higher the taxpayer compliance, the higher the tax revenue, and vice versa.

Previous research conducted by Puspitasari (2019) and Danarsi (2017) the results of their research are Tax Rates affect the compliance of motorized vehicle taxpayers. Meanwhile, according to Aprilliyana (2017) states that tax rates have no effect on motor vehicle taxpayer compliance.

### **The Influence of the Quality of Motor Vehicle Tax Services on the Compliance of Motor Vehicle Taxpayers**

According to the Tax Service, it is a very important aspect in order to improve taxpayer compliance. Tax services, as previously explained, refers to the Minister of Administrative Affairs Decree No. 63 of 2004, namely all service activities carried out by public service providers as an effort to fulfill the needs of service recipients as well as implementing the provisions of laws and regulations. The formation of an organization according to function, one-stop service, services with the support of information technology and excellent quality of tax officers are some of the changes in the service system set by the Directorate General of Taxes. (Kautsar and Heru, 2019 : 262-263)

Regarding tax services, the Directorate General of Taxes should pay more attention to aspects of improving Tax Provisions, improving the quality of human resources, and improving the quality and benefits of the tax information system in Indonesia. In line with this, Supriyati and Hidayati (2007) found empirical evidence that taxpayers' perceptions of tax officers significantly influence taxpayer compliance. The positive perception of taxpayers towards tax officers can be realized if taxpayers get good tax services from tax officers. The better the taxpayer's perception will be able to influence his attitude or behavior which is manifested by the emergence of tax awareness. Tax awareness that comes from the attitude of taxpayers is certainly expected to be able to influence taxpayer compliance.

Previous research conducted by Wardani and Rumiyatun (2017), Ilhamsyah et al (2016), and Wayan (2012) the results of their research stated that the quality of motor vehicle tax services had an effect on motor vehicle taxpayer compliance.

## **3. Hypothesis**

The research formulates several research hypotheses to be tested, namely:

H1: Tax rates affect the compliance of motorized vehicle taxpayers in Ilir Barat, Palembang City

H2: The quality of tax services affects the compliance of motorized vehicle taxpayers in Ilir Barat, Palembang City

## **3. RESEARCH METHOD**

The type of research used is associative and descriptive research. The research location is located in Ilir Barat, Palembang City with the number of respondents being 100 taxpayers. The data used is primary data by distributing questionnaires to 100 taxpayers who live in Ilir Barat, Palembang City. The data analysis technique was carried out using multiple linear regression analysis with the help of SPSS

software, with = 10%, before carrying out multiple linear regression analysis, validity tests, reliability tests, normality tests, heteroscedasticity tests, multicollinearity tests, coefficients of determination test and then after a regression test will be carried out to test the hypothesis (t test).

#### 4. RESULTS AND ANALYSIS

##### Validity test

Validity test was conducted to determine the extent to which the items that make up the concept that have been compiled can represent the research variables. A concept is said to represent a variable if the rcount of the statement is greater than the value of r table. This validity test was carried out using SPSS, all statements were considered valid.

##### Reliability Test

The results of testing the reliability data for the variables of Tax Rate ( $X_1$ ), Quality of Tax Service ( $X_2$ ) and Taxpayer Compliance (Y) are declared reliable because they have a *Cronchbach's Alpha* of more than 0.6.

**Table 1** Reliability Test Results

Variable	Cronbach's Alpha Item	Cronbach's Alpha	Information
X1	0.928	0.6	Reliable
X2	0.741	0.6	Reliable
Y	0.889	0.6	Reliable

Source: Data Processing Results, 2020

The results of testing the reliability data for the variables of Tax Rates (X1), Quality of Tax Service (X2) and Taxpayer Compliance (Y) are declared reliable because they have a Cronchbach's Alpha of more than 0.6.

##### Descriptive Statistical Analysis

**Table 2.** Descriptive Statistical Analysis Test Results

	N	Min	max	mean	Std. Deviation	Variance
X1	100	26.00	35.00	29.96	2.89869	8,402
X2	100	42.00	54.00	47.18	2,69448	7,260
Y1	100	21.00	30.00	25.38	2.15453	4,642
Valid N (listwise)	100					

Source: Data Processing Results, 2020

Based on Table 2, the variable in the tax rate variable has an average value of 29.96 and is classified as low criteria. The variable quality of tax services has an average value of 47.18 and is classified as high criteria. The taxpayer compliance variable has an average value of 25.38 and is classified as very low criteria.

## Multiple Linear Regression Test

Table 3. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,715	2,337		-,734	,465
	Tax Rate_X1	,286	0.060	,385	4,807	,000
	Tax Service Quality_X2	,392	,064	,491	6,127	,000

Source: Data Processing Results, 2020

The results of the multiple regression that the researcher did on the variable of tax rates (X1) and the quality of tax services (X2) on taxpayer compliance (Y) can be described by the multiple regression equation as follows:

$$Y = 1.715 + 0.286X_1 + 0.392X_2 + e$$

- 1) The constant has a value of 1,715, this shows the tax rate (X1) and the quality of tax service (X2) the value is 0, then the motor vehicle taxpayer compliance has a value of 1,715.
- 2) The regression coefficient (X1) of 0.286 states that for every 1 unit increase in the tax rate, this value will increase the compliance of motor vehicle taxpayers by 28.6%.
- 3) The regression coefficient (X2) of 0.392 states that for every 1 unit increase in the quality of tax services, this value will increase the compliance of motor vehicle taxpayers by 39.2%.

Table 4 Test Results of the Coefficient of Determination  
Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
X1	,698 <sup>a</sup>	,487	,482	1.55086
X2	,736 <sup>a</sup>	,542	,537	1.46535

Source: Data Processing Results, 2020

Based on Table 4, the output obtained is Adjust R Square for the tax rate variable (X1) of 0.482 or 48.2%. This identifies that the contribution of the variable tax rate to motor vehicle taxpayer compliance is 48.2%. Meanwhile, the variable of tax service quality (X2) is 0.537 or 53.7%. This identifies that the contribution of the variable quality of tax service to motor vehicle taxpayer compliance is 53.7%.

## Hypothesis Test (t test)

Table 5 Hypothesis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,715	2,337		-,734	,465		
	Tax Rate_X1	,286	0.060	,385	4,807	,000	,594	1,684
	Tax Service Quality_X2	,392	,064	,491	6,127	,000	,594	1,684

Source: Data Processing Results, 2020

The tax rate variable where  $t_{count} > t_{table}$  is  $4.807 > 1.29034$  with a significantly smaller value than the specified significant level of  $0.000 < 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted. This means that the tax rate variable affects the compliance of motorized vehicle taxpayers. The variable quality of tax service  $t_{count} > t_{table}$  is  $6.127 > 1.29034$  with a significantly smaller value than the specified significant level of  $0.000 < 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted. This means that the variable of tax service quality has an effect on the compliance of motorized vehicle taxpayers.

### **The Effect of Tax Rates on Taxpayer Compliance**

The results of the research and hypothesis testing showed that the tax rate had an effect on the compliance of motorized vehicle taxpayers in Ilir Barat, Palembang City. Regarding tax rates, basically the tax rates have been determined by the laws and regulations in force in each region. The tax rates determined by the laws in force in each region greatly affect the compliance of motorized vehicle taxpayers in each region, this can be seen in the first indicator of the tax rate, namely the tax rate is determined based on the laws and regulations of each region, which means more and more taxpayers are required to pay taxes. Taxes that approve regional regulations that are stipulated can increase taxpayer compliance in each of these regions.

Chairil (2017: 85) states that the percentage of tax rates becomes larger if the basis for imposition is greater or can be called progressive tax rates. Then it will also affect taxpayer compliance in paying the tax owed.

This research is in line with the research of Puspitasari (2019) and Danarsi (2017) which state that tax rates have a significant effect on taxpayer compliance. However, the results of this study are not in line with research conducted by Aprilliyana (2017) which states that the tax rate does not significantly affect the compliance of motorized vehicle taxpayers.

### **The Effect of Motor Vehicle Tax Service Quality on Taxpayer Compliance**

The results of the research and hypothesis testing showed that the quality of tax services had an effect on the compliance of motorized vehicle taxpayers. Regarding the quality of tax services based on the results of respondents' responses with indicators of Reability, Assurance, Empathy, Responsiveness, and Tangibles have an influence on taxpayer compliance.

The increasing number of motorized vehicles at this time of course also increases motor vehicle taxpayers. Along with taxpayer compliance, one of the factors that affect taxpayer compliance is the quality of tax services. The better or increasing the quality of tax services carried out by tax officers, the more obedient taxpayers in paying their taxes will be. This can be seen from the results of the research that has been done.

This research is in line with the research of Wardani and Rumiyaun (2017), Danarsi (2017) and Ilhamsyah, et al (2016) which state that the quality of motor vehicle tax services has a significant effect on motor vehicle tax compliance.

## **5. CONCLUSION**

This study was conducted to test and to find out how the effect of tax rates and the quality of motor vehicle tax services on motor vehicle taxpayer compliance in Ilir Barat Palembang City. Based on the results of research and discussion, it can be concluded that:

Tax rates affect the compliance of motorized vehicle taxpayers in Ilir Barat, Palembang City. This shows that if the law stipulates tax rates according to the community's economy or is classified as low, the level of taxpayer compliance will also increase in paying motor vehicle taxes.

The quality of motor vehicle tax services also affects the compliance of motor vehicle taxpayers. This shows that the better the quality of tax services provided to taxpayers, it will increase taxpayer compliance in paying taxes.

The results of this study are expected for taxpayers to pay their tax obligations on time because officers have facilitated motor vehicle tax payment services with various excellent services that have been provided. For further researchers to develop other dependent variables such as waiting time, tax relief and others related to data that can be developed with better questionnaires



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