

## Analysis of Motor Vehicle Tax Amnesty Policy Based on Bali Governor Regulation Number 40 of 2025 in Karangasem Regency

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### ABSTRACT

Motor Vehicle Tax plays a strategic role as the main source of Local Own-Source Revenue to support regional development. This study aims to analyze the implementation of tax amnesty policies based on Bali Governor Regulation No. 40 of 2025 in the One-Stop Integrated Administration System, better known as SAMSAT Karangasem, and to identify the supporting and inhibiting factors. Using a qualitative method with a case study approach, data was collected through observation, in-depth interviews, and documentation. The results of the study show that the implementation of the policy has been effective, with revenue realization reaching 110.61% of the set target. This success was supported by intensive communication through the WhatsApp Blast innovation and good inter-agency coordination. However, this policy has not been fully able to build sustainable compliance due to a decline in the compliance rate from 70% in 2024 to 65% in 2025, indicating the emergence of moral hazard where taxpayers tend to wait for the next amnesty program

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## **INTRODUCTION**

Local taxes are one of the main sources of Local Own-Source Revenue, which plays a strategic role in supporting local government administration and financing development. One type of local tax that contributes significantly to Local Own-Source Revenue is Motor Vehicle Tax. The high number of motor vehicles in the community makes motor vehicle tax a potential source of local revenue.

However, in practice, the level of compliance among motor vehicle taxpayers still faces various obstacles, including low public awareness of the law, limited economic capacity among taxpayers, and the accumulation of tax arrears that continues to increase from year to year. In order to overcome these problems, local governments often implement motor vehicle tax amnesty programs as a fiscal policy instrument.

Empirically, the implementation of the motor vehicle tax amnesty program has proven to be effective in increasing local tax revenue within a certain period and reducing the number of tax arrears that were previously difficult to collect. In addition to providing fiscal benefits, this policy also serves as an educational tool for the community to better understand the importance of tax contributions in supporting regional development. Thus, the amnesty program is not only seen as an incentive policy, but also as an effort to build a more cooperative relationship between local governments and taxpayers.

Each region has the authority to regulate its territory and develop its full potential. In order for regions to exercise regional autonomy (manage their own affairs), they must improve their financial capabilities, including Local Own-Source Revenue, and have regional heads who are innovative, have integrity, and possess strong leadership skills. In addition, active participation from the community is also required in the policy-making and monitoring processes. One of the largest components of Local Own-Source Revenue, especially at the provincial level, is Motor Vehicle Tax.

Based on the above description, a comprehensive study is needed on the motor vehicle tax amnesty program, both from a legal perspective and in terms of its implications for taxpayer compliance and regional revenue generation. This study is expected to provide academic contributions as well as policy recommendations for local governments in formulating fair, sustainable, and effective motor vehicle tax collection strategies to increase local revenue, as outlined in this thesis entitled: Analysis of Motor Vehicle Tax Amnesty Policy Based on Bali Governor Regulation No. 40 of 2025 in Karangasem Regency.

### **Problem Formulation**

1. How is the motor vehicle tax amnesty policy implemented in Karangasem Regency?
2. What are the supporting and inhibiting factors in the implementation of the motor vehicle tax amnesty policy in Karangasem Regency?
3. How does the motor vehicle tax amnesty policy in Karangasem Regency impact the increase in Local Revenue in Bali Province?

### **Research Objectives**

This study aims to analyze and gain a deeper understanding of the implementation of the motor vehicle tax amnesty policy at the Karangasem Samsat, the factors supporting and hindering the implementation of the motor vehicle tax amnesty policy at the Karangasem Samsat, and to gain a deeper understanding of the impact of the motor vehicle tax amnesty policy on increasing local revenue in Bali Province.

### **LITERATURE REVIEW**

The literature review in this study confirms that public policy is an instrument for solving social problems, where its successful implementation is influenced by factors such as communication, resources, disposition, and bureaucratic structure, as stated by George C. Edwards III. In the context of public services, SAMSAT, as an integrated service system, plays an important role in facilitating motor vehicle administration. The motor vehicle tax amnesty policy is also understood as part of regional financial balancing efforts to strengthen local taxing power. This study refers to Daniel Jahibul Syalom Lumban Gaol's research, which found implementation constraints, particularly a lack of information for taxpayers, using a qualitative approach and triangulation techniques to ensure data credibility. Based on this framework, this study analyzes the implementation of the tax amnesty policy at SAMSAT Karangasem to identify the factors that support and hinder policy implementation.

### **METHODOLOGY**

This study uses a qualitative case study approach, which is an approach used to understand social phenomena in depth by emphasizing meaning, process, and context from the perspective of the research subjects. The research location is at the Karangasem District SAMSAT, with the research period from January to March 2026. Primary data was obtained through interviews with the Head of the Regional Technical Implementation Unit, service officers, and taxpayers, while secondary data was obtained from the Karangasem SAMSAT tax realization report. Data analysis used an interactive model that included data reduction, data presentation, and conclusion drawing.

## **RESULTS AND DISCUSSION**

### **1. Implementation of Motor Vehicle Tax Amnesty Policy at SAMSAT Karangasem**

Regional taxes are one of the main sources of Regional Original Revenue, which plays a strategic role in supporting regional administration and development. Regulations on regional taxes aim to provide legal certainty, increase regional fiscal independence, and create a fair, effective, and sustainable tax collection system. Therefore, regional tax regulations are an important foundation for tax collection, including Motor Vehicle Tax.

Legally, local tax regulations in Indonesia currently refer to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments. This law replaces Law Number 28 of 2009 and becomes the main legal basis for local financial management, including regulations on the types, objects, subjects, rates, and mechanisms for collecting local taxes. Through this law, local governments are given the authority to manage local revenue sources more optimally while still paying attention to the principles of fairness, accountability, and efficiency.

In Law Number 1 of 2022, local taxes are classified into provincial taxes and regency/city taxes. Motor Vehicle Tax is included in the provincial tax category, along with Motor Vehicle Transfer Tax, Motor Vehicle Fuel Tax, Cigarette Tax, and Surface Water Tax. The designation of PKB as a provincial tax means that its collection and management are the authority of the provincial government, which is carried out through Technical Implementation Units, one of which is SAMSAT.

Furthermore, Law Number 1 of 2022 also stipulates that the object of Motor Vehicle Tax is the ownership and/or control of motor vehicles, while the subject of the tax is individuals or entities that own and/or control motor vehicles. This regulation provides legal clarity regarding who has tax obligations and what constitutes the basis for taxation. In addition, this law provides scope for local governments to set tax rates by taking into account regional conditions, tax potential, and community capacity.

As a follow-up to the provisions of the law, provincial governments establish derivative regulations in the form of Provincial Regulations and Governor Regulations. Provincial Regulations serve as general guidelines for regional tax collection, while Governor Regulations regulate technical aspects of implementation, such as payment procedures, billing, administrative sanctions, and tax incentive policies. In the context of Motor Vehicle Tax, Governor Regulations also form the basis for the implementation of special policies, such as motor vehicle tax amnesty, which aims to increase taxpayer compliance and optimize regional revenue.

The motor vehicle tax amnesty policy regulated through the Governor's Regulation is a form of regional policy discretion aimed at improving the effectiveness of tax collection. This policy generally includes the elimination of administrative sanctions in the form of fines or interest on late tax payments. With this policy in place, it is hoped that people who are in arrears on their taxes will be encouraged to fulfill their obligations, thereby increasing Motor Vehicle Tax revenue and expanding the regional tax base.

The term vehicle tax amnesty is a regional policy, the concept of which is rooted in the long-established practice of tax amnesty in Indonesia. The First National Tax Amnesty was implemented in Indonesia in 1964 through a Presidential Decree to grant general tax forgiveness. The Tax Amnesty policy was also implemented in 1984 through a related Presidential Decree, and then through the Sunset Policy in 2008, which removed certain penalties. Another major tax amnesty occurred in 2016, when the government launched a major national tax amnesty program during the administration of President Joko Widodo to expand the database and increase tax revenue.

The national tax amnesty program has been running for quite a long time, but regular motor vehicle tax amnesty programs have only emerged in recent years in various provinces, such as the amnesty programs in Bali, West Java, Banten, and other provinces from 2022 to the present. This was triggered by the need to encourage local tax compliance and increase tax revenue. In this case, the implementation of the motor vehicle tax amnesty policy based on Bali Governor Regulation No. 40 of 2025 is carried out within the period specified by the Bali Provincial Government and applies simultaneously throughout all regencies/cities, including Karangasem Regency.

The mechanism for paying motor vehicle tax at SAMSAT Karangasem requires taxpayers to go through several stages. First, taxpayers must prepare the original e-KTP, Vehicle Registration Certificate, and Notice documents. Once these documents are complete, taxpayers take a queue number at the designated location and proceed to Counter I to complete the data collection process. After the data collection is complete, they proceed to the registration process, followed by verification and finally correction. Once everything is complete and in order, taxpayers proceed to Counter II, where cashiers are available for payment. Payment can be made in cash through Bank Pembangunan Daerah Bali or non-cash through QRIS or transfer to a Bank Pembangunan Daerah Bali account. After the payment process is complete, taxpayers wait again for the Regional Tax Assessment Letter and Vehicle Registration Number Letter to be printed. Once everything has been printed, taxpayers will be called through the queue displayed on the queue monitor to collect their new Vehicle Registration Number Letter (which has been extended).

Based on the results of an interview with the Head of the Regional Technical Implementation Unit for Regional Tax and Retribution Services of Bali Province in Karangasem Regency, represented by the Head of Administration of the Regional Technical Implementation Unit for Regional Tax and Retribution Services of Bali Province in Karangasem Regency, it is known that policy dissemination is carried out through official social media, such as Facebook and Instagram owned by SAMSAT Karangasem. Dissemination is also carried out through inter-agency and related organization cooperation, banner installation, and direct information delivery to taxpayers who come to the SAMSAT office.

In addition, an explanation was obtained regarding the implementation of the Motor Vehicle Tax Amnesty policy based on Bali Governor Regulation Number 40 of 2025 at the Karangasem SAMSAT, that the motor vehicle tax amnesty policy is a strategic policy established by the Governor of Bali with the

main objective of providing convenience and relief to taxpayers, especially for people who have motor vehicle tax arrears.

Furthermore, it was also explained that there were several supporting factors in the implementation of the motor vehicle tax amnesty policy. One of them was the timing of the policy implementation, which was considered to be more effective if carried out in the middle of the year. In addition, inter-agency cooperation is an important factor in supporting the success of the policy, such as cooperation with the Karangasem Regency Government to mobilize the Civil Service, as well as cooperation with the Inspectorate in obtaining data on official vehicles (red license plates) and employees who have tax arrears. Cooperation is also carried out with non-governmental parties, such as owners of quarry businesses and other business entities that have a large number of vehicles, thereby having a positive impact on increasing tax revenue.

During the tax amnesty program, service counters sometimes experience increased congestion or appear busier than usual. However, the situation remains manageable, ensuring that services to taxpayers continue to run smoothly and orderly. In conveying information related to the motor vehicle tax amnesty program to taxpayers, officers refer to a clear legal basis, namely the Bali Governor Regulation governing the amnesty policy. This information is conveyed directly to taxpayers who come to the service counter, as well as through various communication channels, including official social media, call centers, and WhatsApp blasts.

In addition, information dissemination is also carried out through the Communication and Information Agency, sub-district offices, which are then forwarded to village officials in each region. Socialization of the amnesty policy is also reinforced through the installation of brochures, banners, and X-banners in strategic locations that are easily accessible and visible to the wider community, especially in sub-districts. This effort aims to ensure that information about the amnesty program reaches all levels of society equally.

Overall, the implementation of the motor vehicle tax amnesty program is considered effective, as evidenced by the decline in the number of tax arrears. Going forward, it is hoped that the duration of the amnesty program can be extended, at least for three to four months, and adjusted to the amount and number of tax arrears, so that the benefits of this policy can be felt more optimally by the community.

Based on the target data and actual motor vehicle tax revenue, it can be seen that the revenue from Motor Vehicle Tax and Motor Vehicle Transfer Tax exceeded the set target. This condition can be analyzed through the perspective of Edward III's policy implementation theory. The high realization of revenue indicates that the policy communication aspect is relatively effective, so that information about the amnesty program can be understood by taxpayers. In addition, this achievement also reflects the adequacy of implementing resources, the disposition of officials who support the policy, and a bureaucratic structure that is capable of supporting smooth implementation.

## **2. Supporting and Hindering Factors in Policy Implementation**

Supporting and hindering factors in the implementation of the motor vehicle tax amnesty policy at SAMSAT Karangasem can be seen from various aspects of policy implementation. The main supporting factor comes from the existence of a clear legal basis through the Bali Governor's Regulation on motor vehicle tax amnesty, which provides legal certainty for both implementing officers and taxpayers. In addition, the commitment and coordination between agencies that are members of the One-Stop Integrated Administration System, namely the Regional Revenue Agency, the Police, and Jasa Raharja, also support the smooth implementation of the policy.

Adequate human resources support and the utilization of service facilities and infrastructure, such as integrated service counters and technology-based administrative systems, also play a role in accelerating the process of serving the community. On the other hand, the enthusiasm and positive response of the community to the tax amnesty program is a significant supporting factor because it increases taxpayer compliance in settling their obligations. However, several obstacles are still encountered in its implementation.

These obstacles include limited dissemination of the policy to all levels of society, resulting in some taxpayers still lacking a full understanding of the mechanism and benefits of the amnesty program. In addition, the increasing number of taxpayers taking advantage of the amnesty program at the same time has led to a surge in queues and workload for officials, which has impacted the effectiveness of the service.

Another obstacle is the low awareness among some members of the public to pay taxes on time before the amnesty program, which shows that tax compliance is still temporary and dependent on incentives. In addition, based on the interview results, there were complaints from taxpayers to tax service officers who recounted their experiences when visiting the Karangasem SAMSAT, where the officers were still not very informative and did not show a sense of service, so that taxpayers felt reluctant to come to the Karangasem SAMSAT.

Based on the results of the study, factors supporting the implementation of the Motor Vehicle Tax amnesty policy include the existence of a clear legal basis, support from agency leaders, and public enthusiasm for the incentives provided. Meanwhile, the inhibiting factors include limited resources, suboptimal dissemination of the policy, and the low awareness of some taxpayers regarding their tax obligations. From interviews with several taxpayers in Karangasem Regency, it was found that the motor vehicle tax amnesty policy was considered to provide relief and encourage taxpayers to pay off their outstanding tax arrears. Although the number of taxpayers participating in the amnesty program is relatively large, this study uses aggregate data and in-depth interviews with a number of selected informants. This is due to limited access to individual taxpayer data, which is confidential and protected by relevant agency policies.

Regarding the aspect of socialization, one taxpayer named Mrs. Rubaiyah, a private employee, said:

“I don't know anything about the 2025 tax amnesty. There is no information at all, either on social media, banners, or from the banjar (neighborhood association) where I live.”

She believes that the motor vehicle tax amnesty policy has not been properly disseminated, especially in his neighborhood. According to him, the lack of direct communication with the public has caused some taxpayers to miss out on the benefits of this policy, even though the policy itself is considered helpful. In terms of service, he assessed that the Karangasem SAMSAT service was generally still in the good category based on his personal experience. The motor vehicle tax payment procedure was also considered fairly easy to understand and accessible, so it did not cause any significant administrative obstacles.

However, there are also taxpayers who say that not everyone knows about the tax amnesty policy, so some taxpayers haven't taken full advantage of the program yet. The motor vehicle tax amnesty policy is seen as a policy that eases the burden on the public and encourages compliance with tax obligations. However, limited information and a lack of socialization have resulted in some taxpayers still not being fully aware of the implementation of the program.

### **3. The Impact of Motor Vehicle Tax Amnesty Policy on Local Revenue**

Based on document data and interview results, the motor vehicle tax amnesty policy has had a positive impact on increasing motor vehicle tax revenue in Bali Province, particularly in the Karangasem Regency. The amnesty program encourages taxpayers who were previously in arrears to resume fulfilling their tax obligations. However, the increase in local revenue is short-term in nature, as the amnesty policy focuses more on the elimination of administrative penalties and has not yet been fully able to raise taxpayer awareness on a sustainable basis.

Therefore, the motor vehicle tax amnesty policy needs to be balanced with continuous guidance and supervision efforts to improve taxpayer compliance in the long term. This is in line with the provisions of Articles 2 and 4 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments, which emphasize that the collection of local taxes is not only aimed at increasing Local Own-Source Revenue, but also at promoting orderly tax administration and compliance among taxpayers.

In addition, raising taxpayer awareness on an ongoing basis requires preventive and educational policy strategies, such as continuous outreach, improving the quality of public services, and consistent enforcement of local tax laws. The aim is to create a strong culture of tax compliance, so that local revenues can increase steadily and sustainably. Thus, the motor vehicle tax amnesty policy should be positioned as an incidental policy instrument that serves as a stimulus, rather than a routine policy that has the potential to create taxpayer dependence on the elimination of administrative sanctions.

#### **4. Implementation of Amnesty Policy in Theoretical Perspective**

In Karangasem Regency, the implementation of motor vehicle amnesty policy as stipulated in Bali Governor Regulation No. 40 of 2025 can be analyzed using the policy implementation theory proposed by George C. Edwards III, namely communication, resources, disposition (attitude of implementers), and bureaucratic structure. These four variables are interrelated and determine the effectiveness of policy implementation in the field, because clear and effective communication ensures that policy information is conveyed accurately to all relevant parties, the availability of adequate resources ensures that the implementation process is not disrupted by technical or financial limitations, and the disposition of a professional and compliance-oriented apparatus increases motivation and integrity in implementation. While a well-organized bureaucratic structure facilitates coordination between work units and minimizes administrative barriers. Overall, the interaction of these four variables forms a strong foundation for the success of policies in achieving their objectives, namely increasing regional revenue while encouraging sustainable taxpayer compliance.

##### **4.1. Communication Variables**

Emphasizing the importance of clear, consistent, and understandable policy delivery to both implementers and target groups. This is crucial because effective policy communication not only minimizes misinterpretation and confusion in implementation, but also ensures that every operational step is in line with the objectives set, improves coordination between relevant parties, and encourages active participation from target groups so that policy implementation can run more efficiently, accountably, and have a real impact in line with the expectations of the government and the community. In the implementation of the motor vehicle tax amnesty policy in Karangasem Regency, communication was carried out through socialization by the Bali Provincial Revenue Agency (Bapenda) and the Samsat unit to the community.

##### **4.2. Resources**

According to Edwards III, resources include human resources, budget, facilities, and the authority of policy implementers, because the completeness and quality of all these components directly affect the ability of the apparatus to plan, organize, and implement policies effectively. If one aspect of resources is inadequate, such as a shortage of skilled personnel, budget constraints, inadequate facilities, or limited authority, the policy implementation process risks encountering obstacles, distortions, or even failure, which in turn can reduce the effectiveness of achieving policy objectives and undermine public confidence in government performance.

In implementing the motor vehicle tax amnesty policy in Karangasem Regency, the human resources involved are SAMSAT officers and related officials who have technical competence in tax services. In addition, service facilities such as SAMSAT counters and tax administration systems have been provided to support the implementation of the policy.

Thus, the increase in the number of taxpayers during the amnesty period has caused an increase in the workload of officers, resulting in queues and limited

services at certain times. This condition shows that the availability of resources in general has supported the implementation of the policy, but it is not yet fully balanced with the high enthusiasm of the community in taking advantage of the amnesty program. This condition emphasizes the importance of more mature resource planning and management, including the addition of officers, optimization of facilities, and the use of information technology to accelerate the service process, so that even though the number of taxpayers continues to increase, policy implementation can still take place efficiently, queues can be minimized, and service quality can be maintained, while ensuring that the amnesty program not only succeeds in increasing regional revenue but also leaves a positive experience for the community as service users.

#### **4.3. Disposition (Attitude of Implementers)**

Disposition refers to the attitude, commitment, and willingness of policy implementers to carry out policies in accordance with the objectives that have been set, because the extent to which officials demonstrate integrity, professionalism, and high work motivation will greatly determine the quality of policy implementation in the field; officials with a positive disposition not only carry out formal procedures correctly, but are also proactive in facing obstacles, able to adapt to the dynamics in the field, establish good coordination between work units, and ensure that every operational step is in line with the ultimate objectives of the policy, so that the success of implementation does not only depend on regulations and resources, but is also greatly influenced by the sincerity and mental attitude of the implementers themselves. Based on the interview results, SAMSAT officers in Karangasem Regency showed a relatively supportive attitude towards the motor vehicle tax amnesty policy. The implementers understood that this policy aimed to help the community while increasing tax compliance.

The disposition or attitude of policy implementers influences the success of PKB amnesty implementation. SAMSAT officers generally show an attitude that supports policy implementation by providing friendly service and assisting taxpayers in the tax payment process. This positive attitude on the part of implementers also increases public trust in SAMSAT services.

#### **4.4. Bureaucratic Structure**

The bureaucratic structure relates to the division of tasks, work mechanisms, and operational procedures in policy implementation. The implementation of the motor vehicle tax amnesty policy has a clear procedural basis through Bali Governor Regulation No. 40 of 2025 and technical guidelines applied within the SAMSAT environment. The division of roles between the Bali Provincial Government, Bapenda, and the SAMSAT unit in Karangasem Regency has been determined in accordance with their respective authorities.

However, the hierarchical and procedural nature of the bureaucratic structure sometimes causes the service process to be less flexible, especially when there is a surge in the number of taxpayers. This shows that the bureaucratic structure has provided legal and procedural certainty, but still needs to be adjusted in order to respond more effectively to the dynamics of policy

implementation in the field. A clear bureaucratic structure and the existence of Standard Operating Procedures are supporting factors in the implementation of the tax amnesty policy. The clear division of tasks between agencies within the SAMSAT structure facilitates coordination and streamlines the service process for taxpayers.

Based on analysis using George C. Edwards III's theory, it can be concluded that the implementation of the motor vehicle amnesty policy in Karangasem Regency has generally been carried out in accordance with applicable regulations. The four implementation variables indicate that this policy has relatively adequate regulatory support, resources, and implementer attitudes. However, the effectiveness of implementation is still influenced by limitations in equitable policy communication, service resource capacity, and the flexibility of the bureaucratic structure in responding to increased service demand.

Based on the results of the study, the implementation of the motor vehicle tax amnesty policy in Karangasem Regency shows that this policy serves as a strategic instrument in increasing taxpayer compliance. The exemption from administrative sanctions has reduced the psychological and financial barriers faced by the community in fulfilling their tax obligations.

#### **4.5. Analysis of Supporting and Inhibiting Factors**

The supporting and inhibiting factors found in this study indicate that the motor vehicle tax amnesty policy does not only depend on regulations, but also on the readiness of the apparatus and the level of public awareness. This reinforces the view that the implementation of public policy requires synergy between the government and the public, where the government plays a role in providing a clear regulatory framework, effective services, and continuous socialization, while the public is required to have legal awareness and compliance as a form of active participation in supporting the success of the policy.

More specifically, supporting factors include clarity of the legal basis for tax amnesty, the competence and professionalism of Samsat officials, the availability of service facilities and infrastructure, and the use of information technology in the service process. Meanwhile, the inhibiting factors include the limited public understanding of the amnesty provisions, low legal awareness among some taxpayers, the perception among some taxpayers that the amnesty policy will always be held every year, which has the potential to reduce long-term compliance, as well as administrative and technical constraints in updating motor vehicle data.

#### **4.6. Impact of Policy on Local Revenue**

The motor vehicle tax amnesty policy is one of the local fiscal policy instruments often used by local governments to optimize tax revenue while reducing the level of motor vehicle tax arrears. This policy is generally implemented through incentives in the form of the elimination or reduction of administrative penalties, with the aim of encouraging taxpayers to immediately fulfill their tax obligations. In practice, the motor vehicle tax amnesty policy has

proven to be effective in increasing Local Own-Source Revenue in the short term. However, if this policy is implemented repeatedly without being balanced with education and law enforcement efforts, it has the potential to create taxpayer dependence on the amnesty program.

The motor vehicle tax amnesty policy has proven to be effective in increasing local revenue in the short term. However, if this policy is implemented repeatedly without being balanced with education and law enforcement efforts, it has the potential to create taxpayer dependence on amnesty programs, as the public may tend to delay their tax obligations in the hope that another amnesty opportunity will arise, which ultimately disrupts the stability of regional revenue, weakens fiscal discipline, and reduces the overall effectiveness of the taxation system. Therefore, a comprehensive strategy is needed that includes increasing tax awareness through educational campaigns, disseminating information on the benefits of tax compliance, applying consistent administrative sanctions, and strengthening the capacity of officials to conduct supervision and law enforcement, so that amnesty policies do not merely become a tool to cover up temporary arrears.

## CONCLUSIONS AND RECOMMENDATIONS

The implementation of the motor vehicle tax amnesty policy at SAMSAT Karangasem has generally been quite effective. This can be seen from the clarity of the regulations that form the basis for the implementation of the policy, the readiness of the implementing apparatus, and the coordination between relevant agencies such as the Bali Provincial Revenue Agency and the police. The policy was disseminated through various media, although the level of understanding among taxpayers was still uneven. In terms of resources, the number and competence of officers were relatively adequate, but during certain periods there were still queues and congestion due to high public enthusiasm. Overall, the implementation of the policy has been carried out in accordance with the provisions, although improvements are still needed in terms of service and dissemination.

The main supporting factors in the implementation of this policy include a clear legal basis, the commitment of local governments to improve tax compliance, and the high level of enthusiasm among the public to take advantage of the amnesty program. In addition, inter-agency cooperation within SAMSAT also supports the smooth implementation of the policy. The obstacles encountered include differences in the nominal value of the system and notices to consumers, which require coordination with the center and, of course, more time in service, especially during a surge in taxpayers, which requires speed on the part of counter staff. Other obstacles include suboptimal dissemination of information to all levels of society and the low awareness of some taxpayers to fulfill their tax obligations on an ongoing basis after the tax amnesty program ends.

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