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AN ANALYSIS OF TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAX

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Abstract:
Motor vehicle tax is one of the main sources of provincial own-source revenue, yet arrears remain high. In Bali, the regional revenue agency reported about 214 thousand vehicles in arrears in November 2024 and about 320 thousand active vehicles in arrears in September 2026, even though fine amnesty programmes had been offered repeatedly. This study examines the effect of these four variables on taxpayer compliance in paying motor vehicle tax at Denpasar. A quantitative approach was used with primary data collected through questionnaires from 100 taxpayers. The data were analysed with multiple linear regression after validity, reliability and classical assumption tests. The results show that tax knowledge, tax sanctions and tax socialisation each have a positive and significant effect on taxpayer compliance, whereas the quality of tax officer service has no significant effect. Read through the theory of planned behaviour and attribution theory, the findings suggest that compliance is driven by what taxpayers know, the risk they perceive and the information they receive, not by service at the counter. The revenue agency is advised to prioritise taxpayer education, consistent enforcement and routine socialisation.

Keywords: Motor Vehicle Tax; Service Quality; Taxpayer Compliance; Tax Knowledge; Tax Sanctions; Tax Socialisation

INTRODUCTION

Motor vehicle tax (MVT) is levied by provincial governments on the ownership and/or control of motor vehicles (Law No. 1 of 2022). It constitutes an important source of locally generated revenue for infrastructure, healthcare, education, and development. Unlike taxes withheld at source, motor vehicle tax depends on owners paying annually through Samsat services. Accordingly, revenue collection is strongly determined by taxpayer compliance.

Taxpayer compliance remains problematic in Bali Province. In early November 2024, the Bali Regional Revenue Agency reported 214,574 vehicles with unpaid taxes, approximately 82% of which were motorcycles, with potential revenue amounting to IDR 103 billion. At that time, collection had reached only 92% of the annual target (detikBali, 2024). The provincial government introduced vehicle-tax and transfer-fee penalty amnesties from August 14 to September 30, 2024, subsequently extending relief from November 1 to December 20, 2024 (Antara, 2024).

A comparable problem persisted two years later on a larger scale. In September 2026, approximately 320,000 active vehicles were reported to be in arrears, representing approximately IDR 113 billion in unpaid taxes. The government again offered penalty waivers and discounts on principal tax for arrears exceeding two years, for the period September 9–November 11, 2026 (Antara, 2026; Bali Post, 2026). Although the reporting populations may not be identical, these figures indicate persistent arrears despite repeated relief measures. This raises the question of whether taxpayers still perceive sanctions as credible deterrents or instead anticipate future amnesties.

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Motor vehicle taxation regulations also changed during this period. Bali Provincial Regulation No. 1 of 2024 introduced revised rules for motor vehicle tax, vehicle transfer fees, and related surcharges effective January 5, 2025. The provincial government offered reductions in principal tax under Governor Regulation No. 30 of 2024 to mitigate the impact of the surcharge (Antara, 2025). These changes altered the tax components shown on vehicle documents, increasing the importance of taxpayer knowledge, effective communication, and service quality.

Compliance behavior may be explained through the theory of planned behavior, under which intentions depend on attitudes, subjective norms, and perceived behavioral control (Ajzen, 2020). Attribution theory complements this perspective by distinguishing internal and external determinants of behavior (Arini et al., 2023). In the motor vehicle tax context, tax knowledge constitutes an internal factor, whereas service quality, tax sanctions, and tax socialization are external factors influenced by government agencies. Prior studies report inconsistent findings across these four determinants.

Most studies report a positive association between tax knowledge and motor vehicle taxpayer compliance, including Udiyani (2022), Wangi et al. (2023), Suciantari and Supadmi (2024), Arini et al. (2023), Darmayanti and Merkusiwati (2024), and Purnamayanta et al. (2026). In contrast, Maritu et al. (2023), examining taxpayers at the Denpasar Samsat Office, found no significant effect of tax knowledge.

Regarding service quality, Maritu et al. (2023), Wangi et al. (2023), Subekti and Yuliana (2024), and Noviyanti and Daryanto (2026) reported positive associations with compliance. However, Purnamayanta et al. (2026) found no significant effect at the Denpasar Samsat Office. Thus, studies conducted at the same service office several years apart have produced contrasting findings.

For tax sanctions, Arini et al. (2023), Wangi et al. (2023), and Ritonga and Maryono (2024) reported positive effects, while Subekti and Yuliana (2024) identified an interaction effect. Conversely, Maritu et al. (2023) and Purnamayanta et al. (2026) found no effect in Denpasar, consistent with concerns about the deterrent value of repeated tax amnesties.

The evidence on tax socialization is particularly mixed. Darmayanti and Merkusiwati (2024) and Suciantari and Supadmi (2024) reported significant effects; Arini et al. (2023) found that socialization reinforced other determinants of compliance; and Ervina et al. (2025) identified the relevance of tax socialization expenditure across Indonesian provinces. In contrast, Wangi et al. (2023), Ritonga and Maryono (2024), Hidayat and Asalam (2025), and Purnamayanta et al. (2026) reported insignificant effects.

These findings reveal three research gaps. First, empirical results concerning the four determinants remain inconsistent, including among Bali-based studies published between 2022 and 2026. Second, much of the existing literature predates the implementation of the provincial tax surcharge in 2025 and the renewed relief measures in 2026. Third, previous models typically combine these predictors with awareness, tax rates, or moral obligation, whereas a focused comparison of one internal determinant and three government-influenced external determinants remains limited.

This study examines how tax knowledge, tax officer service quality, tax sanctions, and tax socialization affect compliance with motor vehicle tax obligations at the Denpasar Samsat Office. Theoretically, it contributes to the application of the theory of planned behavior and attribution theory to local taxation, while providing further evidence on inconsistent findings. Practically, the results may help the regional revenue authority and Samsat develop more effective strategies for reducing tax arrears.

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H1: Tax knowledge positively affects compliance with motor vehicle tax obligations.

Tax Officer Service Quality and Taxpayer Compliance

Tax officers in the motor vehicle tax system serve taxpayers at Samsat offices and associated service units. Service quality reflects the difference between taxpayer expectations and perceived service performance, encompassing physical facilities, reliability, responsiveness, assurance, and empathy. High-quality service may reduce administrative barriers and improve the taxpayer experience.

Within the theory of planned behavior, effective service should improve perceived behavioral control by making tax payment easier and more predictable. Previous findings are mixed: Maritu et al. (2023), Wangi et al. (2023), Subekti and Yuliana (2024), and Noviyanti and Daryanto (2026) reported positive effects, whereas Purnamayanta et al. (2026) found no significant relationship. Accordingly, the following hypothesis is proposed.

H2: Tax officer service quality positively affects compliance with motor vehicle tax obligations.

Tax Sanctions and Taxpayer Compliance

Tax sanctions are the consequences imposed on taxpayers for failing to fulfill their obligations. In motor vehicle taxation, they may include administrative penalties for delayed payments and enforcement measures. Sanctions can influence compliance when taxpayers perceive that violations are likely to be detected and penalized.

The theory of planned behavior suggests that perceived losses from delayed payment can influence favorable attitudes toward timely compliance. Arini et al. (2023), Wangi et al. (2023), and Ritonga and Maryono (2024) identified positive effects, whereas Maritu et al. (2023) and Purnamayanta et al. (2026) found insignificant effects. Repeated amnesty programs may also influence perceptions of enforcement consistency. The third hypothesis is therefore formulated as follows.

H3: Tax sanctions positively affect compliance with motor vehicle tax obligations.

Tax Socialization and Taxpayer Compliance

Tax socialization refers to local government initiatives to communicate tax rules, provide guidance, and improve public understanding of tax obligations. Such activities may involve direct outreach, outdoor media, social media, announcements of policy changes, and clear guidance on payment requirements.

According to the theory of planned behavior, socialization communicates expectations for compliant behavior and may improve both taxpayers' understanding and perceptions of control. Studies by Darmayanti and Merkusiwati (2024), Suciantari and Supadmi (2024), and Ervina et al. (2025) suggest positive contributions. Other studies, including Wangi et al. (2023), Ritonga and Maryono (2024), Hidayat and Asalam (2025), and Purnamayanta et al. (2026), report non-significant findings. This inconsistency supports further testing.

H4: Tax socialization positively affects compliance with motor vehicle tax obligations.

METHODS

Research Design and Setting

This study employed a quantitative causal-associative design to investigate relationships between four explanatory variables and motor vehicle taxpayer compliance. The study was conducted in the context of the Denpasar Samsat Office, Bali.

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Population and Sample

The population comprised motor vehicle taxpayers registered at the Denpasar Samsat Office. A sample of 100 taxpayers was used, with respondent selection and the sampling approach following the procedures described in the original study. The analysis concerns individual taxpayers' responses rather than administrative transaction-level observations.

Data Sources and Collection

Primary data were collected through questionnaires administered directly to respondents. The instrument included respondent characteristics and statements measuring tax knowledge, officer service quality, sanctions, socialization, and taxpayer compliance. Responses were assessed using the measurement scale described in the study.

Operational Definitions of Variables

Operational definitions and measurement indicators are presented in Table 1. Questionnaire items were adapted from previous research and adjusted to the motor vehicle tax context.

Table 1. Operational Definitions of Variables

Variable	Operational definition	Indicators	Items
Tax knowledge (X1)	Taxpayer understanding of motor vehicle tax rules and compliance procedures	Purpose and benefits of tax; rates and calculation; payment procedures and locations; deadlines; consequences of late payment	**6**
Tax officer service quality (X2)	Taxpayer assessment of Samsat services relative to expectations	Tangibles; reliability; responsiveness; assurance; empathy	**4**
Tax sanctions (X3)	Taxpayer perceptions of consequences for delayed or non-payment of motor vehicle tax	Awareness of sanctions; strict enforcement; severity; educational role of sanctions; field enforcement	**5**
Tax socialization (X4)	Taxpayer assessment of the local government's dissemination of motor vehicle tax information	Direct outreach; outdoor and social media information; updates on new policies; frequency; clarity	**5**
Taxpayer compliance (Y)	Extent to which taxpayers meet motor vehicle tax obligations in accordance with regulations	Timely payment; fulfillment of payment requirements; annual vehicle-registration renewal; no arrears; no prior sanctions	**5**

Source: Adapted from previous studies (Wangi et al., 2023; Purnamayanta et al., 2026).

Data Analysis

The data were analyzed using SPSS in several stages (Ghozali, 2021). These included validity testing using Pearson correlations, reliability assessment, classical assumption diagnostics, multiple linear regression, partial t-tests, an overall F-test, and the adjusted coefficient of determination. The significance level was set at 5%.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

In this equation, Y denotes taxpayer compliance; α is the intercept; β_1–β_4 are regression coefficients; X_1 is tax knowledge; X_2 is tax officer service quality; X_3 is tax sanctions; X_4 is tax socialization; and e is the error term.

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RESULTS AND DISCUSSION

Classical Assumption Tests

The results of the classical assumption tests are summarized in Table 2. The Kolmogorov–Smirnov normality test yielded an asymptotic significance level of 0.200, indicating no evidence of non-normal residuals at the 5% level. The tolerance, variance inflation factor, and Glejser test results also met the stated diagnostic criteria.

Table 2. Classical Assumption Test Results

Variable	Tolerance	VIF	Sig. Glejser	Interpretation
Tax knowledge (X1)	**0.458**	**2.182**	**0.278**	accepted
Tax officer service quality (X2)	**0.269**	**3.719**	**0.518**	accepted
Tax sanctions (X3)	**0.605**	**1.653**	**0.806**	accepted
Tax socialization (X4)	**0.247**	**4.044**	**0.289**	accepted
Asymp. Sig. Kolmogorov-Smirnov	**0.200**			accepted

Source: Primary data processed, 2026.

Multiple Linear Regression and Hypothesis Testing

The results of the multiple linear regression analysis are presented in Table 3.

Table 3. Multiple Linear Regression Results

Variable	Coefficient (B)	Std. Error	t-statistic	Sig.	Decision
Intercept	**3.159**	**1.614**	**1.957**	**0.053**	
Tax knowledge (X1)	**0.219**	**0.078**	**2.816**	**0.006**	H1 supported
Tax officer service quality (X2)	**-0.007**	**0.176**	**-0.041**	**0.968**	H2 not supported
Tax sanctions (X3)	**0.228**	**0.094**	**2.430**	**0.017**	H3 supported
Tax socialization (X4)	**0.310**	**0.154**	**2.020**	**0.046**	H4 supported
F-statistic (Sig.)	**23.370**			**<0.001**	
Adjusted R^2	**0.475**				

Source: Primary data processed, 2026.

Based on Table 3, the estimated regression equation is as follows:

$$Y = 3.159 + 0.219X_1 - 0.007X_2 + 0.228X_3 + 0.310X_4$$

The overall regression F-statistic was 23.370 with a significance level below 0.001, indicating that the predictors were jointly associated with taxpayer compliance. The adjusted R^2 of 0.475 indicates that the model explained 47.5% of the variance in the dependent variable. The individual coefficients and significance tests indicate support for H1, H3, and H4, but not for H2.

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Discussion

The Effect of Tax Knowledge on Taxpayer Compliance

The results show that tax knowledge had a significant positive effect on taxpayer compliance in paying motor vehicle tax. The regression coefficient was 0.219, with a t-statistic of 2.816 and a p-value of 0.006. Accordingly, H1 was supported.

This finding is consistent with the theory of planned behavior: understanding taxation can strengthen beliefs about the benefits of compliance, reduce uncertainty, and improve the perceived ability to meet tax obligations. Knowledge is also an internal determinant under attribution theory. Taxpayers who understand payment deadlines, procedures, and consequences are better positioned to comply.

The finding supports Udiyani (2022), Arini et al. (2023), Wangi et al. (2023), Darmayanti and Merkusiwati (2024), and Suciantari and Supadmi (2024), while differing from Maritu et al. (2023). Differences in respondent characteristics, measurement instruments, and institutional contexts may help explain variations between studies.

The Effect of Tax Officer Service Quality on Taxpayer Compliance

Service quality was not significantly associated with taxpayer compliance. The estimated regression coefficient was −0.007, with a t-statistic of −0.041 and a p-value of 0.968. Thus, H2 was not supported.

Several interpretations are possible. First, adequate service may already be regarded as a basic expectation rather than a distinguishing motivation for payment. Second, motor vehicle tax is a statutory obligation, so timely payment may depend more on taxpayers' knowledge and perceived enforcement than on interactions with officers. Third, developments in digital or streamlined payment channels may reduce reliance on face-to-face service quality.

Under the theory of planned behavior, service quality is expected to improve perceived behavioral control; however, greater ease of payment does not necessarily translate into stronger compliance when perceived barriers are already low. Other determinants may be more salient in taxpayers' decisions.

The result is consistent with Purnamayanta et al. (2026), who likewise found an insignificant service-quality effect in Denpasar, but differs from Maritu et al. (2023), Wangi et al. (2023), Subekti and Yuliana (2024), and Noviyanti and Daryanto (2026). This divergence may reflect contextual differences, changes in tax administration, or variation in how service quality is measured.

The Effect of Tax Sanctions on Taxpayer Compliance

Tax sanctions were positively and significantly related to compliance, supporting H3. The estimated coefficient was 0.228, the t-statistic was 2.430, and the p-value was 0.017.

Consistent with the theory of planned behavior, expectations of financial losses or enforcement consequences from late payment can shape attitudes toward compliance. From an attribution perspective, sanctions operate as an external determinant that may reinforce timely payment, provided they are perceived as credible and consistently applied.

The result supports Arini et al. (2023), Wangi et al. (2023), and Ritonga and Maryono (2024), and is in line with the broader findings of Subekti and Yuliana (2024). It contrasts with studies reporting no significant effect of sanctions in Denpasar, highlighting the importance of enforcement context.

The Effect of Tax Socialization on Taxpayer Compliance

Tax socialization had a significant positive effect on compliance, supporting H4. Its regression coefficient was 0.310, with a t-statistic of 2.020 and a p-value of 0.046.

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From the theory of planned behavior perspective, tax socialization can communicate social and institutional expectations and increase taxpayers' understanding of rules and procedures. Clear and accessible communication may help taxpayers respond to policy changes, including new surcharge arrangements and relief programs.

The finding supports Darmayanti and Merkusiwati (2024), Suciantari and Supadmi (2024), and Ervina et al. (2025), but differs from Wangi et al. (2023), Ritonga and Maryono (2024), Hidayat and Asalam (2025), and Purnamayanta et al. (2026). These differences may arise from the form, frequency, relevance, or reach of tax communication activities.

Overall, the three significant determinants—knowledge, sanctions, and socialization—have an important shared feature: they shape taxpayers' understanding, incentives, and expectations before the payment decision is made. Service quality at the transaction stage may consequently be less influential in this particular model.

CONCLUSION

This study examined the effects of tax knowledge, officer service quality, tax sanctions, and tax socialization on motor vehicle taxpayer compliance at the Denpasar Samsat Office. The results indicate significant positive effects of tax knowledge, sanctions, and socialization, whereas service quality showed no significant effect. Accordingly, H1, H3, and H4 were supported, while H2 was rejected. The findings support an explanation of compliance that combines individual understanding with externally provided information and enforcement incentives.

The results suggest three practical priorities. First, regional tax authorities should intensify public education concerning vehicle tax calculations, surcharge components, deadlines, and payment options. Second, penalties should be implemented consistently and communicated transparently to preserve their deterrent effect. Third, tax socialization should be regular, accessible, and responsive to regulatory changes, using channels suited to different taxpayer groups.

The study is subject to limitations. Compliance was measured using respondents' self-reports, which may be affected by social desirability bias. The sample was limited to 100 taxpayers in Denpasar, restricting generalizability. Future research could incorporate administrative payment records, a larger sample across multiple regions, and longitudinal evidence to evaluate how changes in tax policy and relief programs affect actual compliance behavior.

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