

PERCEPTION OF LECTURERS IN BANJARMASIN TOWARDS MOTOR VEHICLE TAX

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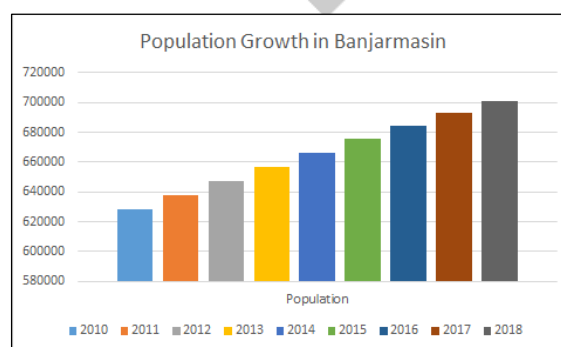
Abstract: The purpose of this study is to determine the perceptions of lecturers in Banjarmasin on motor vehicle tax. The research carried out in the city of Banjarmasin with this type of research is descriptive quantitative research. Sources of data use primary data obtained from respondents who filled out questionnaires distributed to lecturers who are domiciled in Banjarmasin. The sampling method uses accidental sampling with the number of samples determined based on Slovin formula. Based on the results of data analysis, it can be concluded that the knowledge of the tax respondents has good criteria, the tax awareness of the respondents has good criteria. Tax socialization is good, good enough, bad and not good. Tax sanctions are good and good enough. Good quality and good quality of tax services, while tax compliance is good. Some important suggestions are the need to increase the socialization program of the importance of paying motor vehicle tax from tax officers, need to improve the quality of tax services to be faster, responsive, friendly in serving taxpayers, need to provide motor vehicle tax reduction incentives for taxpayers who pay on time.

Index Terms: Perception, Lecturers, Motor Vehicle Tax, Primary Data

1. INTRODUCTION

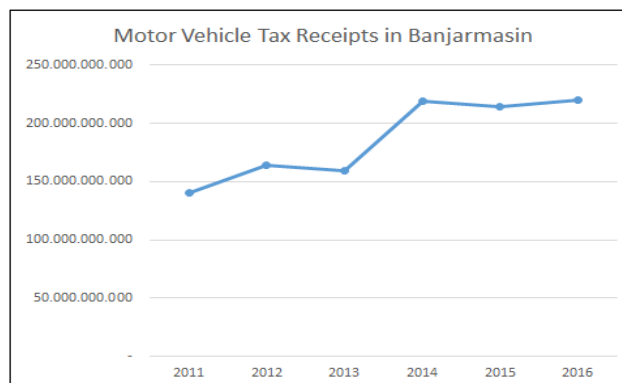
The issuance of Law No. 28/2009 concerning regional taxes and regional retribution is the basis for the regions to manage their own financial activities which include planning, implementing, administering, reporting, accountability and overseeing regional finances. This means that the regional government has the right to manage its own resources for the achievement of the plans formulated. Regional autonomy has given certain freedom that is responsible for the region to make decisions related to financial problems in accordance with the potential and interests of the region itself. One of the authorities granted by the central government to regional governments is in managing local taxes. According to Law No.28 of 2009, local taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on the law, with no direct compensation and are used for regional purposes for the greatest prosperity of the people. Taxes are a potentially growing source of revenue to finance the government [1], [2].

Local taxes themselves are divided into provincial and district/city taxes and in Indonesia are regulated by local tax laws [3], [4], while in other countries there are variations [5]. The types of provincial taxes include: a) motor vehicle tax; b) fees for transfer of names of motor vehicles; c) motor vehicle fuel tax; d) surface water tax; and e) cigarette tax. Motor vehicle tax is the tax on ownership and/or control of motor vehicles. Motor vehicles are all wheeled vehicles along with their couplings that are used in all types of road, and are driven by technical equipment in the form of motorcycles or other equipment whose function is to convert certain energy resources into movable power of the motor vehicle concerned, including heavy equipment and large equipment that in its operation using wheels and motors that are not permanently attached and motor vehicles operated in water. The milineal era demands the use of transportation equipment both two-wheeled vehicles or four-wheeled vehicles become a necessity. Faster mobility plus privacy makes users of transportation devices decide to use private vehicles rather than public transportation. The motor vehicle tax can be a source of income for the province and control the number of motorized vehicles to reduce air pollution [6], [7], [8], [9], [10].

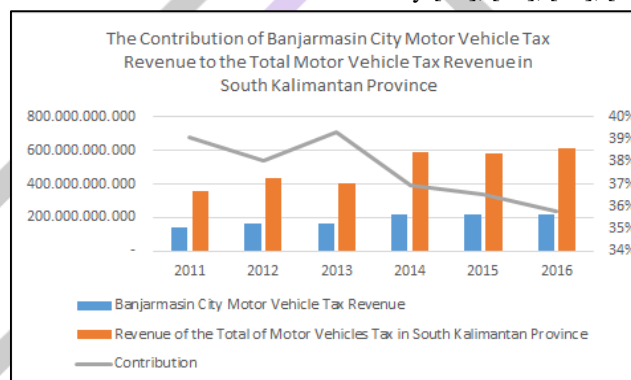


Based on Banjarmasin Central Bureau of Statistics data in 2014, the total population of the city of Banjarmasin until the end of 2013 amounted to 656,778 people with a relatively narrow area of 98.46 square km. The increase in population in the city of Banjarmasin is equivalent to the increase in the number of motor vehicles. In 2010, there were 365,628 motor vehicles registered at the Banjarmasin City Revenue Service. Of these, around 303,582 units (83.03%) were two-wheeled motor vehicles and 62,046 units (16.97%) were four-wheeled vehicles.

Increased use of personal transportation equipment is certainly positively correlated with an increase in motor vehicle tax revenue collected by the Provincial Revenue Service. Currently there are still thoughts from a handful of people not to pay taxes. One of the factors causing not paying taxes is the feeling of not getting direct benefits from the government on the tax paid. Most of the motor vehicle tax payments based on fear, so it is not self-awareness. The city of Banjarmasin is the provincial capital that is demanded to be able to finance development with local sources in the form of regional taxes which are a source of Regional Original Revenue [11], [12].



This raises problems related to not achieving the target of motor vehicle tax revenue. Not the maximum of motor vehicle tax revenue can be caused by several factors including knowledge, taxpayer awareness, socialization of tax sanctions and services from the tax authorities. Several studies related to motor vehicle tax were conducted by [13], [14], [15], [10].



Higher education is an education unit that organizes higher education. College students are called students, while college educators are called lecturers. By type, higher education are divided into two: 1) State higher education are tertiary institutions organized by the government; 2) Private higher education is a higher education organized by the private sector. Lecturers are important subjects in higher education. The existence of lecturers such as the driving force of the dynamics of educational progress in higher education, besides that lecturers also act as role models and agents of change for students and the surrounding community.

The role of lecturers as role models and agents of change is summarized in mindset and attitude patterns. Up to this point why the lecturer is used as an object in research. As an educator, his role model, knowledge and attitude in carrying out tax liability becomes interesting to study.

II. LITERATURE REVIEW

Law No.28 of 2009 defines local taxes as mandatory contributions to regions owed by individuals or entities that are coercive based on the law, with no direct compensation and used for regional purposes for the greatest prosperity of the people. Local tax is one source in the Regional Revenue and Expenditure Budget. When viewed from the Regional Revenue and Expenditure Budget, the types of revenues in each region can be divided into three, namely revenue sourced from Regional Original Revenues, part of the balance funds, and other valid regional income. As for regional own-source revenue can be sourced from local taxes, regional user fees, the results of the management of separated regional assets, etc. Legitimate Regional Original Revenues [16].

The local tax itself is based on the collecting area, which is divided into two, namely the provincial tax and the district/city tax. Provincial taxes are regional taxes that are levied by the provincial government. While the district/city tax is a local tax levied by the district/city level local government.

Normatively included in the type of provincial tax which is part of the local tax. According to Article 1 number 12 and 13 of Law No. 28 of 2009. Motor Vehicle Tax is a tax on the ownership and/or control of motor vehicles. Article 4 of Law No. 28 of 2009 regulates that the subject of Motor Vehicle Tax is an individual or entity that owns and/or controls a motor vehicle. Motor Vehicle Taxpayers are individuals or entities that have motor vehicles. For taxpayers in the form of a body, the taxation liability are represented by the management or the power of the agency. Based on Article 3 of Law No. 28 of 2009, the object of Motor Vehicle Tax is ownership and/or control of motor vehicles, including in the sense of motor vehicles, wheeled vehicles and their couplings, which are operated on all types of land roads and motor vehicles operated in water with gross contents of GT 5 size (five Gross Tonnage) up to GT 7 (seven Gross Tonnage).

Matters exempted from taxable objects include: a. Train; b. Motor vehicles used solely for the purposes of national defense and security; c. Motor vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries with the principle of reciprocity and international institutions that obtain tax exemption facilities from the government; d. Other tax objects are stipulated in regional regulations.

As mandated by Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments, one source of Regional Government funding is Regional Original Revenues, which are sourced from collecting taxes and retribution, the results of the management of regional wealth assets are separated, etc. other valid Local Original Revenue. Furthermore, the implementation of the collection of regional taxes and retribution is regulated by a separate law, which currently is Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution.

Pursuant to Law Number 28 of 2009 Article 29 concerning Provincial Tax Revenue Sharing, which is partly intended for the Provincial Government and partly for the District/City Government. The Revenue Sharing Fund of Motor Vehicle Tax and Transfer of Motor Vehicle Name Fee which will be distributed to the Provincial Government is 70% and to the District/City Government of 30% of the total revenue of Motor Vehicle Tax and Motor Vehicle Transfer Fee after deducting collection incentives as much as 3% of the target of Motor Vehicle Tax and Transfer of Motor Vehicle Name Fees which are set in the Regional Revenue and Expenditure Budget of South Kalimantan Province.

Compliance according to tax is obedience and obedience as well as implementing tax provisions. Thus, compliant taxpayers are obedient and compliant taxpayers and implement the provisions of applicable tax regulations. According to [17] the understanding of tax compliance is that taxpayers have a willingness to meet their tax liability in accordance with applicable regulations without the need for inspection, careful investigation, warning or threat, in the application of sanctions both legal and administrative.

One factor that can affect the level of tax compliance is tax knowledge. The knowledge factor is very important in helping taxpayers carry out their obligations, especially basic knowledge about taxation [18]. Without knowledge, taxpayers will experience difficulties in registering, filling out forms, paying and reporting tax liability.

The level of taxpayer compliance is also influenced by taxpayer awareness factors. High public awareness will encourage more and more people to fulfill their obligations to register themselves as taxpayers, report and pay their taxes properly as a form of national and state responsibility [19]. If public awareness of taxation is still low, it will cause a lot of potential tax that cannot be captured. The higher the level of taxpayer awareness, the better understanding and implementation of tax liability so as to increase compliance [20].

Tax information dissemination is an effort made by the revenue service to provide a knowledge of motor vehicle taxpayers in order to know everything about motor vehicle tax both regulations and procedures for payment through appropriate methods and received by motor vehicle taxpayers. Raising awareness and compliance of taxpayers is carried out by promoting taxation in various forms or ways of socializing. However, socialization activities must be carried out effectively and carried out with other media that are better known to the public. The active role of the government here is very much needed to make the public aware of the existence of taxes through counseling or regular outreach or in the form of intensive training, so that public awareness to pay taxes can be increased or with taxation policies can be used as a tool to stimulate or stimulate taxpayers to implement and or increase awareness of paying tax.

The perception of tax sanctions is also one of the factors affecting the level of tax compliance. Perception of taxpayers regarding tax sanctions is an important factor in determining taxpayer compliance in paying taxes [21]. The main motivators of tax compliance are tax audits and sanctions/fines established by tax authorities [22]. Taxpayers will fulfill their tax liability if they consider that tax penalties will be more detrimental [23].

Taxation service is defined as a way of serving the tax authorities, helping to take care of or prepare all the needs needed by taxpayers [24].

III. RESEARCH METHODS

POPULATION AND SAMPLE

The population in this study were all higher education lecturers in the city of Banjarmasin based on the DIKTI data of 2952 higher education lecturers. The sampling method in this study uses the accidental sampling method. Determination of the number of samples using the Slovin formula:

$$n = \frac{N}{1 + N \times (d^2)}$$

n = sample size

N = population size

d = sampling error

By using an error sampling of 10%, the number of samples obtained based on the Slovin formula was 96.72 and to make it easier, the number of samples was rounded to 100 respondents of lecturers in higher education in Banjarmasin to be given a questionnaire to be filled out.

DATA ANALYSIS METHOD

The technique used in analyzing data is quantitative descriptive analysis. Questionnaires were made to capture respondents' perceptions of motor vehicle tax using a Likert scale. Likert scale is a method for measuring the attitudes, opinions, and perceptions of a person or group of people about social phenomena. Data on the results of respondents' perceptions will be analyzed descriptively quantitative with the percentage method. Percentage calculations using the formula:

$$p = f/n \times 100$$

p = percentage

f = the frequency of each answer to the questionnaire

n = number of respondents

The percentage criteria for assessing respondents' perceptions are as follows:

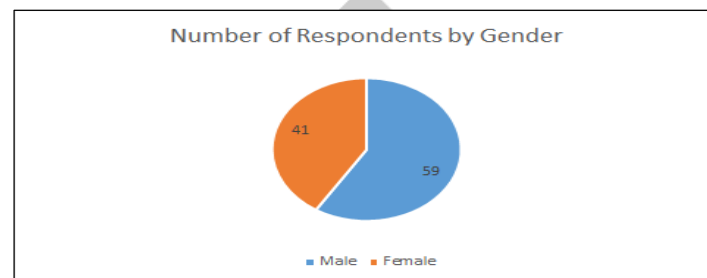
Table 1 Criteria for Percentage of Respondents' Responses

Percentage	Criteria
76-100	Good
56 – 76	Pretty Good
40 – 55	Not So Good
< 40	Not Good

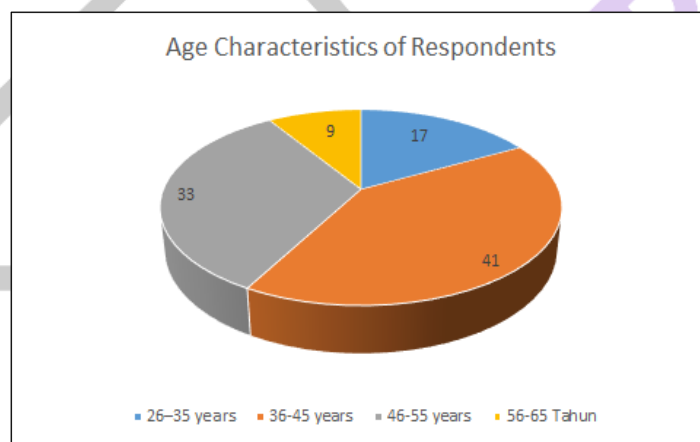
Source: [25]

IV. RESULT AND DISCUSSION

Characteristics of Respondents

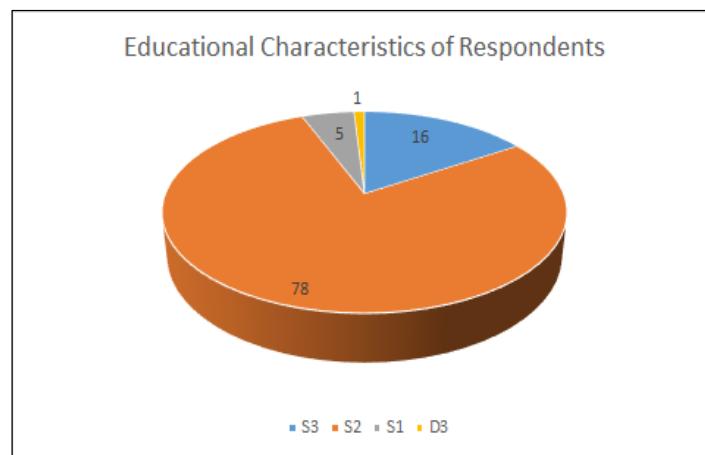


The results showed the gender of male respondents by 59 percent and the remaining 41 percent of respondents were female. The distribution of respondents that is almost proportional shows that there is no gender bias in motor vehicle ownership and motor vehicle tax payments. Male and female have the same rights and obligations in the ownership, use and payment of motor vehicle taxes.



According to the Indonesian Ministry of Health (2009), the age of 26-35 years is the beginning of adulthood where at that age humans increasingly have awareness and understanding, 36-45 years of age humans are in the peak period of awareness and understanding, or called late adulthood. At the age of 46-56 years people begin to experience a decrease in awareness and understanding (early elderly). And at the age of 56-65 years is called the end of old age where humans experience a decrease in awareness and understanding. In general, respondents are mature in age and have awareness, understanding and maturity in carrying out their tax liability.

Knowledge, understanding and awareness of motor vehicle tax certainly cannot be separated from the role of education in citizens. The results showed that the dominant respondents were masters with 78 percent and 16 percent of respondents had doctor degrees. Scientifically and knowledgeably, it can be said that respondents have a high level to support the understanding of motor vehicle tax.

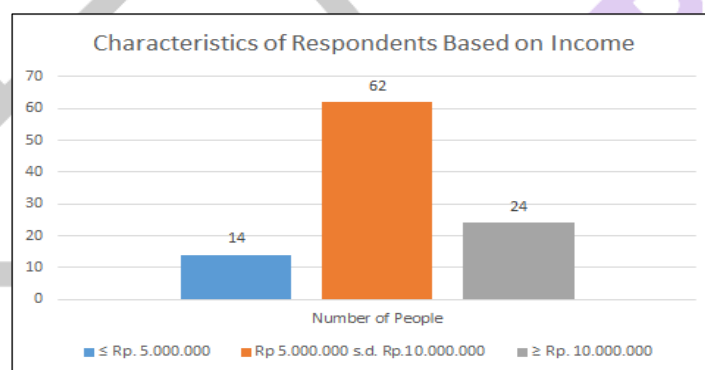


Characteristics of respondents based on work units can be seen in table 2 below.

Table 2 Number of Respondents by Work Unit

College	Total (Person)	Percentage
Universitas Lambung Mangkurat	63	63 %
Universitas Islam Negeri Antasari	2	2 %
Universitas Islam Kalimantan Muhammad Arsyad Al Banjary	7	7 %
Universitas Ahmad Yani	6	6 %
Universitas Muhammadiyah Banjarmasin	1	1 %
Politeknik Negeri Banjarmasin	9	9 %
Sekolah Tinggi Ilmu Hukum Sultan Adam	2	2 %
Akademi Pariwisata Nasional	9	9 %
Politeknik Banjarmasin	1	1 %

Source: Primary data processed (2018)



Income level is one of the supporting factors in motor vehicle tax payments. The high understanding of taxpayers regarding the obligation to pay motor vehicle tax if not by an adequate income level will make taxpayers experience obstacles in paying their liability.

Repondent Perception of Tax Knowledge

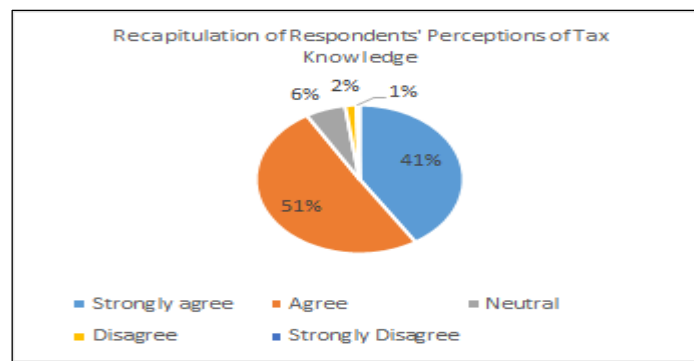
Table 3: Respondents' Perceptions of Tax Knowledge

Perception of Respondents	Tax Function	Payment Procedure	Tax Sanctions	Online Tax Payments
Strongly agree	50%	34%	42%	38%
Agree	48%	54%	48%	52%
Neutral	2%	9%	8%	6%
Disagree	0%	3%	1%	3%
Strongly Disagree	0%	0%	1%	1%

Source: Primary data processed (2018)

Perceptions of respondents here are measured based on 1) knowledge of the motor vehicle tax function for regional development, 2) respondent knowledge of motor vehicle tax payment procedures, 3) respondent knowledge of late payment administrative

sanctions, 4) respondent knowledge of online motor vehicle tax payments . The majority of respondents namely, 92% (the sum of the average answers strongly agree and agree) have good knowledge related to motor vehicle tax. With an online system makes it easy for taxpayers to process tax payments using the development of science and technology [26].



Respondents' Perception of Awareness as Taxpayers

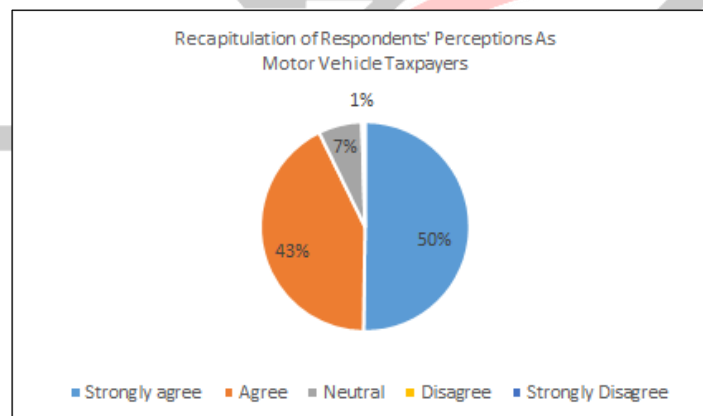
Respondents' perceptions here are measured based on 1) their own volition in the payment of motor vehicle tax, 2) payment of motor vehicle tax as part of regional development participation, 3) losses due to postponement of motor vehicle tax payments, 4) allocation of funds for motor vehicle tax payment.

Table 4: Respondents' Perceptions of Awareness As a Taxpayer

Perception of Respondents	Willingness to Pay	Regional Development Participation	Delayed Payment Harms	Preparing Funds For Payment
Strongly agree	63%	59%	38%	41%
Agree	35%	37%	47%	51%
Neutral	2%	4%	14%	7%
Disagree	0%	0%	1%	1%
Strongly Disagree	0%	0%	0%	0%

Source: Primary data processed (2018)

The majority of respondents ie, 93% (the sum of the average answers strongly agree and agree) have awareness as taxpayers.



Respondents' Perceptions of the Socialization of Motor Vehicle Taxes

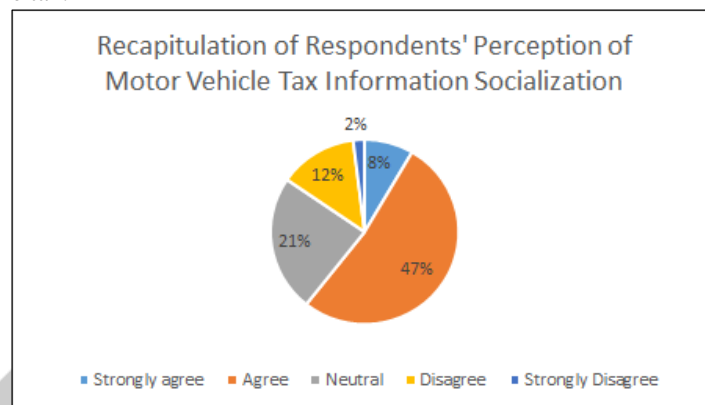
Respondents' perceptions here are measured based on 1) intensity of motor vehicle tax socialization by tax officials, 2) advertisements on the importance of paying motor vehicle tax, 3) increasing knowledge after motor vehicle tax socialization, 4) effectiveness and accuracy of motor vehicle tax socialization targets.

Table 5 Respondents' Perceptions of the Socialization of Motor Vehicle Taxes

Perception of Respondents	Officers Often Conduct Socialization	The existence of Ads The Importance of Paying Taxes	Knowledge Enhancement After Socialization	Effectiveness of Socialization
Strongly agree	4%	13%	8%	5%
Agree	34%	64%	50%	38%
Neutral	32%	14%	30%	9%
Disagree	26%	6%	11%	5%
Strongly Disagree	4%	3%	0%	0%

Source: Primary data processed (2018)

If the average perceptions agree and strongly agree, only 54% of respondents are added, which means that there is a lack of socialization about motor vehicle tax.



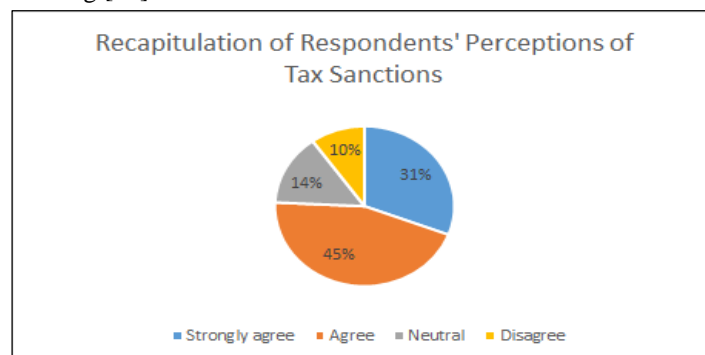
Respondents' Perception of Tax Sanctions

Table 5 Respondents' Perceptions of Tax Sanctions

Perception of Respondents	Sanctions Need For Discipline	Penalties Need Fines If Too Late	Policy Action Required If Not Paid	Fear of Police If You Have Not Paid
Strongly agree	36%	36%	23%	27%
Agree	50%	50%	40%	38%
Neutral	9%	10%	19%	19%
Disagree	5%	4%	17%	13%
Strongly Disagree	0%	0%	1%	3%

Source: Primary data processed (2018)

Respondents' perceptions here are measured based on 1) the need for sanctions to create discipline, 2) the need for administrative sanctions for late payment of motor vehicle tax, 3) the need for police action against motorists who are late paying motor vehicle tax, 4) fear of police raids if they do not pay motor vehicle tax. When the average perception agrees and strongly agrees the sum means 75% of respondents support the existence of tax sanctions. Sanctions can be preceded by billing so that taxpayers pay taxes by reprimanding, reminding and forcing [27].



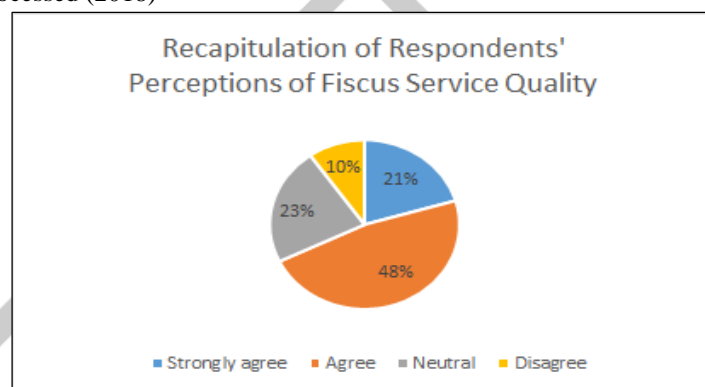
Perception of Respondents on the Quality of Fiscus Services

Respondents' perceptions here are measured based on 1) the comfort of motor vehicle tax payment service space, 2) responsive and appropriate officers in serving motor vehicle tax payments, 3) motorized vehicle tax payment procedures, 4) motor vehicle tax payment procedures are not necessary long time. If the average of the agreed and strongly agreed perceptions are added together, it means that only 68% of respondents feel comfortable with the quality of the fiscal service.

Table 6 Respondents' Perceptions of Quality of Fiscus Services

Perception of Respondents	Service Room Convenience	Appropriate Officer and Serving Response	Payment Procedures Non-Discounted	Payment Procedure Does Not Need A Long Time
Strongly agree	22%	22%	22%	16%
Agree	57%	44%	48%	41%
Neutral	17%	23%	23%	27%
Disagree	4%	7%	14%	14%
Strongly Disagree	0%	0%	1%	2%

Source: Primary data processed (2018)



Respondents' Perception of Compliance as a Taxpayer

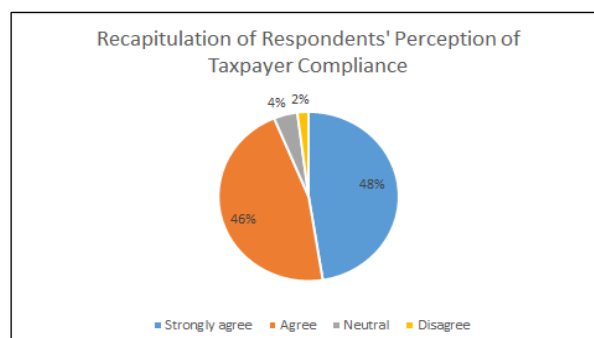
Respondents' perceptions here are measured based on 1) compliance with applicable regulations on motor vehicle tax, 2) willingness to pay motor vehicle tax, 3) never in arrears on motor vehicle tax payments, 4) have never committed fraud in paying motor vehicle tax.

Table 7 Respondents' Perceptions of Compliance as a Taxpayer

Perception of Respondents	Obedience to Applicable Rules	Willingness to Pay Taxes	Never Payment Arrears	Never Cheating
Strongly agree	46%	48%	41%	55%
Agree	52%	51%	39%	43%
Neutral	2%	1%	13%	1%
Disagree	0%	0%	7%	1%
Strongly Disagree	0%	0%	0%	0%

Source: Primary data processed (2018)

If the average perceptions of agree and strongly agree are added, it means that 94% of respondents have complied as motor vehicle taxpayers.



Criteria for Perception of Respondents' Responses

1) Tax Knowledge

The results of respondents' perceptions of tax knowledge according to the criteria of [25], are good. Based on the education level of respondents 78% S2 and 16% S3 make the level of knowledge about taxes, especially motor vehicle tax (functions, procedures, sanctions and online taxes) well understood by respondents.

Table 8 Results of Respondents' Perceptions of Tax Knowledge According to Cooper Criteria

Indicator	Criteria
Knowledge of tax functions	good
Knowledge of tax payment procedures	good
Knowledge of tax sanctions	good
Knowledge of online tax payments	good

Source: Data processed (2018)

2) Taxpayer Awareness

The results of respondents' perceptions of taxpayer awareness according to the criteria of [25] are good. The education level of respondents which is 94% S2 and S3 and 62% of respondents' income level between Rp. 5,000,000 up to Rp. 10,000,000 and 24% above Rp. 10,000,000 makes awareness as taxpayers with good criteria.

Table 9 Results of Respondents' Perceptions of Taxpayer Awareness According to Cooper Criteria

Indicator	Criteria
Willpower to pay taxes	good
Regional development participation	good
Delayed payment is detrimental	good
Fund preparation for payment	good

Source: Data processed (2018)

3) Tax Socialization

The results of respondents' perceptions of tax socialization according to the criteria of [25], only one has good criteria, namely the existence of advertisements the importance of paying motor vehicle tax. Other indicators state that tax socialization activities are still not maximized (lack of intensity of socialization by tax officials, lack of interaction and communication and are not yet on target).

Table 10 Results of Respondents' Perceptions of Tax Socialization According to Cooper Criteria

Indicator	Criteria
Tax officials often do socialization	not good
The existence of advertisements the importance of paying taxes	good
Increased knowledge after tax socialization	pretty good
Effectiveness and accuracy of tax socialization targets	not so good

Source: Data processed (2018)

4) Tax Sanctions

Table 11 Results of Respondents' Perceptions of Tax Sanctions According to Cooper Criteria

Indicator	Criteria
Need sanctions to improve discipline	good
Need to be fined if you are late paying taxes	good
Need to take firm action if the police have not paid taxes	pretty good
Fear of the police during raids if you have not paid taxes	pretty good

Source: Data processed (2018)

The results of respondents' perceptions of tax sanctions according to the criteria of [25], are good. To create discipline and fear, sanctions need to be applied if it is too late and has not paid motor vehicle tax.

5) Quality of Fiscus Services

The results of respondents' perceptions of the quality of fiscal services according to the criteria of [25], are good. Room, staff alertness, procedure and time of payment are not obstacles for respondents.

Table 11 Results of Respondents' Perceptions of Quality of Fiscus According to Cooper Criteria

Indicator	Criteria
Service room comfort	good
The density and responsiveness of officers in service	pretty good
The payment procedure is easy	pretty good
Payment procedure does not take long	pretty good

Source: Data processed (2018)

6) Taxpayer Compliance

The results of respondents' perceptions of taxpayer compliance according to the criteria of [25], are good. As a lecturer who works as an educator and is obliged to set an example for the public to obey and obey paying motor vehicle taxes gives good perception

results.

Table 12 Results of Respondents' Perceptions of Taxpayer Compliance According to Cooper Criteria

Indicator	Criteria
Adherence to applicable rules	good
Willingness to pay taxes	good
Never in arrears in tax payments	good
Never cheated tax payments	good

Source: Data processed (2018)

IV.CONCLUSION

The results of data analysis produce the following conclusions:

1. Respondents' perception of the 4 indicators of 100% tax knowledge variable with good criteria.
2. Respondents' perceptions on the 4 indicators of 100% tax awareness variable have good criteria.
3. Respondents' perceptions on the 4 variable indicators of tax socialization are 25% good, 25% pretty good, 25% not so good and 25% not good.
4. Respondents' perceptions on the 4 variable indicators of 50% tax sanctions are good and 50% are pretty good.
5. Respondents' perceptions on the 4 variable indicators of the quality of fiscal services are 25% good and 75% pretty good.
6. Respondents' perceptions on the 4 indicators of 100% tax compliance variable are good.
7. It is necessary to increase the socialization program on the importance of paying motor vehicle tax from tax officials.
8. Need to improve the quality of fiscal services so that it is faster, responsive, friendly in serving taxpayers.
9. Need to provide motor vehicle tax reduction incentives for taxpayers who pay on time.

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