



Motor Vehicle Tax Amnesty and Transfer Fee Exemption on Taxpayer Compliance: The Moderating Role of Tax Socialization

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Abstract

Motor vehicle tax and motor vehicle ownership transfer fee are important sources of local own-source revenue. However, low taxpayer compliance constrains the optimization of regional revenue. This study examines the effects of motor vehicle tax amnesty and motor vehicle ownership transfer fee exemption on motor vehicle taxpayer compliance, with tax socialization as a moderating variable. This study used a quantitative approach involving 113 respondents selected through incidental sampling. The data were analyzed using multiple linear regression to test the direct effects and Moderated Regression Analysis (MRA) to examine the moderating effect of tax socialization. The results show that motor vehicle tax amnesty has a positive and significant effect on taxpayer compliance ($p = 0.029$), and motor vehicle ownership transfer fee exemption also has a positive and significant effect on taxpayer compliance ($p = 0.003$). Furthermore, tax socialization weakens the effect of motor vehicle tax amnesty on taxpayer compliance ($p = 0.025$) but strengthens the effect of motor vehicle ownership transfer fee exemption on taxpayer compliance ($p = 0.018$). These findings indicate that tax socialization plays different moderating roles across tax incentive policies. Therefore, tax authorities should adjust their communication strategies according to the characteristics of each incentive policy to improve taxpayer compliance.

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INTRODUCTION

Motor Vehicle Tax, or *Pajak Kendaraan Bermotor* (PKB), and Motor Vehicle Ownership Transfer Fee, or *Bea Balik Nama Kendaraan Bermotor* (BBNKB), contribute significantly to Regional Original Revenue, or *Pendapatan Asli Daerah* (PAD), at the provincial level in Indonesia (Prasiwi et al., 2025; Yustrianthe et al., 2024). A report from Bapenda Jabar (2024) shows that PKB accounted for 41.32% of regional tax revenue, while BBNKB contributed 28.62%. Together, both taxes accounted for approximately 68% of total regional tax receipts. Therefore, in the era of regional autonomy, optimizing regional tax revenue is a crucial component for local governments to maximize regional resources and support sustainable regional development (Pamungkas & Utami, 2024; Prasiwi et al., 2025; Wulandari & Rohman, 2025; Zain et al., 2025). his objective also aligns with the Sustainable Development Goals (SDGs), particularly SDG 17.1, which emphasizes the strengthening of domestic resource mobilization to enhance fiscal capacity. However, low taxpayer compliance remains a constraint in optimizing regional tax revenue (Syafitri et al., 2025; Yustrianthe et al., 2024). Regional tax compliance significantly contributes to the fiscal strength of provinces in Indonesia, particularly in the context of increasing dependence on PAD for regional autonomy and public service

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delivery (Ervin et al., 2025). In the context of motor vehicle tax administration in Indonesia, Vehicles Not Re-Registered, or *Kendaraan Tidak Melakukan Daftar Ulang* (KTMDU), refer to motor vehicles that have not completed registration renewal procedures within the taxation system. This condition indicates the existence of outstanding Motor Vehicle Tax obligations. KTMDU reflects taxpayer non-compliance because vehicles that are not re-registered fail to contribute to current tax revenue. This situation occurs because taxpayers have not fulfilled their tax obligations, which may create a gap between expected and realized PKB revenue. As a result, appropriate policy measures are required to enhance taxpayer compliance.

In response to this issue, the Government of West Java Province introduced a PKB amnesty and BBNKB exemption policy in 2025 through Governor's Decree No. 970/Kep.154-Bapenda/2025 to promote greater taxpayer compliance. The implementation of this policy also indicates that the government still recognizes the untapped tax potential that has not been optimally collected (Leo et al., 2022). Therefore, this study positions PKB amnesty and BBNKB exemption as part of regional fiscal strategies aimed at improving taxpayer compliance and optimizing Regional Original Revenue.

Table 1 presents the percentage of KTMDU in urban areas of West Java Province from 2021 to 2024. The data indicate that taxpayer compliance remains an issue in fulfilling PKB obligations.

Table 1. Percentage of Vehicles Not Re-Registered (KTMDU) in the Urban Areas of West Java Province, 2021-2024

Percentage of KTMDU in the Cities of West Java				
City Name	2021	2022	2023	2024
Bekasi City	28,56%	26,84%	26,61%	26,73%
Bogor City	25,68%	25,12%	25,49%	25,71%
Sukabumi City	23,92%	24,06%	25,14%	25,44%
Depok City	26,82%	25,13%	24,86%	25,19%
Cirebon City	22,63%	22,94%	23,83%	24,39%
Tasikmalaya City	20,21%	20,82%	22,17%	22,34%
Banjar City	17,97%	19,22%	20,14%	20,30%
Bandung City	19,92%	19,95%	20,63%	20,25%
Cimahi City	19,29%	19,23%	20,06%	19,76%

Source: Processed by author and based on data from Open Data Jabar (2025)

Based on Table 1, the percentage of KTMDU in urban areas of West Java Province during the 2021 to 2024 period varied across regions. Cimahi City recorded the lowest KTMDU percentages in 2023 and 2024, at 20.06% and 19.76%, respectively. However, this condition cannot yet be considered optimal because some taxable objects have still not completed the re-registration process. This condition indicates that challenges in improving taxpayer compliance remain.

Several previous studies in Cimahi City have analyzed motor vehicle taxpayer compliance based on different determinants. Herawati & Hidayat (2022) focused on the implementation of e-Samsat and tax sanctions, while Salam (2025) discussed taxpayer knowledge alongside tax sanctions. Meanwhile, Simaremare & Siagian (2023) examined taxpayer awareness and tax sanctions, whereas Sirait & Surtikanti (2021) investigated tax rates, taxpayer awareness, and tax sanctions. Despite these findings, prior studies have not linked motor vehicle taxpayer compliance to government policy interventions. They have also not specifically evaluated the relatively low KTMDU rate in Cimahi City compared with other cities in West Java, nor have they considered moderating variables in explaining the interactions among factors influencing taxpayer compliance.

Table 2 presents the number of KTMDU and the total number of vehicles by vehicle type at the Cimahi City Samsat Office from 2021 to 2024.

Table 2. Number of KTMDU and Total Vehicles at the Cimahi City Samsat Office, 2021-2024

Type of Vehicle	2021		2022		2023		2024	
	KTMDU	Total Number of Vehicles	KTMDU	Total Number of Vehicles	KTMDU	Total Number of Vehicles	KTMDU	Total Number of Vehicles
Car	4.356	45.874	4.267	46.876	4.612	47.955	4.645	47.823
Bus	39	242	51	246	39	242	36	243
Truck	842	6.603	853	6.616	943	6.641	989	6.491
Heavy Equipment Vehicles	0	0	0	0	0	0	0	0
Motorcycle	50.997	238.848	51.143	239.042	54.030	242.321	52.699	240.895
Number of Vehicles	56.234	291.567	56.314	292.780	59.615	297.159	58.369	295.452

Source : Processed by the author and based on data from Open Data Jabar (2025)

Based on Table 2, the number of vehicles that failed to complete re-registration in Cimahi City reached tens of thousands of units annually. Therefore, this study addresses the inconsistency between the low percentage of KTMDU in Cimahi City and the large absolute number of vehicles that remain unregistered. In this context, government policy is required not only to address low compliance but also to sustain and enhance existing levels of compliance, thereby ensuring that regional tax revenue remains optimal.

The implementation of the PKB amnesty program functions as a policy incentive designed to encourage delinquent taxpayers to settle and comply with their tax obligations (Bapenda Jabar, 2025; Harahap, 2024). Likewise, BBNKB exemption acts as a policy incentive by reducing vehicle ownership transfer costs and encouraging the renewal of vehicle ownership records under the rightful owner's name (Aeni et al., 2023; Prayoga & Jati, 2023). This exemption benefits taxpayers and is therefore expected to enhance motor vehicle taxpayer compliance (Yustrianthe et al., 2024). From the perspective of the Theory of Planned Behavior (TPB), tax incentives improve perceived behavioral control by reducing taxpayers' financial constraints, thereby fostering greater capability and willingness to comply with Motor Vehicle Tax obligations (Ayu et al., 2025).

The effectiveness of these incentive policies depends on the extent to which taxpayers understand and respond to them. Available incentives will not have an optimal impact if taxpayers do not know, understand, or use them. Therefore, the proper delivery of information to taxpayers becomes crucial to ensure that the provided incentives are not only recognized but also understood and utilized optimally. Tax socialization is considered a moderating variable because the success of PKB amnesty and BBNKB exemption policies depends on how effectively information is conveyed to and understood by taxpayers. The effectiveness of policy incentives depends on adequate dissemination, as tax socialization serves as a means of educating the public about tax regulations and government programs (Ammy, 2023; Limantoro et al., 2022; Yustrianthe et al., 2024). In contrast, ineffective tax socialization may lead to limited taxpayer awareness and understanding of the existence, benefits, and procedures for utilizing these policies. This condition may reduce the effectiveness of incentives in improving motor vehicle taxpayer compliance. In this study, tax socialization is positioned as a moderating variable due to inconsistent findings in prior research.

Studies conducted by Ammy (2023) and Syafitri et al. (2025) revealed that Motor Vehicle Tax amnesty and BBNKB exemption significantly contribute to motor vehicle taxpayer compliance. Conversely, Saputra et al. (2022) found that Motor Vehicle Tax amnesty had a negative and insignificant effect, whereas BBNKB exemption had a positive and significant impact. Different findings were reported by Yustrianthe et al. (2024), who found that the removal of administrative sanctions and BBNKB exemption did not influence taxpayer compliance. These inconsistencies are presumed to arise from the presence of other factors that influence the relationship between policy implementation and PKB compliance, particularly tax socialization (Ardila et al., 2025; Limantoro et al., 2022).

Previous studies have generally examined PKB amnesty and tax socialization as direct determinants of taxpayer compliance. For example, [Hidayat & Asalam \(2025\)](#) investigated taxpayer knowledge, motor vehicle tax socialization, taxpayer awareness, and the Motor Vehicle Tax amnesty program. [Ramdhan & Rachman \(2023\)](#) focused on taxpayer awareness and tax socialization, while [Saputra et al. \(2022\)](#) examined tax socialization alongside tax amnesty programs and exemptions of motor vehicle ownership transfer fees. Thus, the main limitation of previous research is the scarcity of studies that simultaneously analyze PKB amnesty and BBNKB exemption while treating tax socialization as a moderating variable. This gap warrants further investigation because the effectiveness of policy incentives depends not only on the existence of the program but also on taxpayers' understanding, response, and utilization of policy information through tax socialization. Therefore, this study addresses this gap by testing the impact of PKB amnesty and BBNKB exemption on taxpayer compliance, while also analyzing the role of tax socialization as a moderating variable at the Cimahi City Samsat Office.

Theoretically, this study extends the tax compliance model by examining tax socialization as a moderating variable. Practically, the findings provide input for local governments in developing more effective policies related to PKB amnesty, BBNKB exemption, and tax socialization to enhance taxpayer compliance and PKB revenue. Unlike previous studies, this research contributes by testing a model that combines PKB amnesty and BBNKB exemption as regional tax incentive policies, while positioning tax socialization as a variable that can strengthen or weaken their effects. In addition, this study was conducted at the Cimahi City Samsat Office, which offers a unique context due to its relatively low KTMDU percentage compared with other cities in West Java, despite having a high absolute number of KTMDU vehicles.

LITERATURE REVIEW

Theory of Planned Behavior

Icek Ajzen developed the Theory of Planned Behavior (TPB) as an extension of the Theory of Reasoned Action (TRA) to explain and predict individual behavior in specific situations by considering internal and external factors ([Ajzen, 1991](#)). Within this framework, behavioral intention is shaped by three main elements, namely attitude toward the behavior, subjective norms, and perceived behavioral control ([Ajzen, 1991](#)). This theory is relevant to motor vehicle taxpayer compliance because taxpayers' intention to pay taxes is shaped by their perceptions of taxation, social influences, and perceived ability to comply with tax obligations. In the context of Motor Vehicle Tax (PKB) compliance, attitude toward the behavior is reflected in the belief that paying taxes contributes to regional development. Subjective norms arise from social influences that encourage taxpayers to comply, while perceived behavioral control captures taxpayers' perceived ability and the obstacles they face in fulfilling tax requirements. Through these constructs, individuals form intentions that ultimately lead to compliant behavior in meeting their tax responsibilities ([Pramuki & Wanadri, 2023](#)).

Regional Tax

Law No. 6 of 1983, as amended by Law No. 6 of 2023, defines tax as an obligatory contribution to the state owed by individuals or entities, mandated by law, without direct compensation, and used for public welfare. Additionally, Law No. 1 of 2022 defines regional tax as a mandatory levy imposed on individuals or entities within a specific jurisdiction, governed by legal provisions, without direct compensation, and used to finance regional needs in order to enhance public welfare. From the perspective of the collecting authority, regional taxes are classified into two groups, namely provincial taxes collected by provincial governments and regency or municipal taxes collected by regency or municipal governments (Article 4 of Law No. 1 of 2022).

Motor Vehicle Tax (PKB)

Based on Law No. 1 of 2022 and West Java Provincial Regulation No. 9 of 2023, Motor Vehicle Tax (PKB) refers to a tax imposed on individuals or entities that own or control motor vehicles. This tax applies to all types of vehicles equipped with wheels and other related components, operated on land or water, and powered by engines or other mechanical devices ([Hidayat & Asalam, 2025](#)).

Motor Vehicle Ownership Transfer Fee (BBNKB)

According to Law No. 1 of 2022 and West Java Provincial Regulation No. 9 of 2023, the Motor Vehicle Ownership Transfer Fee (BBNKB) is imposed when an individual or entity acquires ownership of a motor vehicle. This transfer may occur through agreements between parties, unilateral legal actions, or specific circumstances such as purchase, exchange, grant, inheritance, or transfer of ownership to a business entity. The calculation of BBNKB is based on the officially determined Motor Vehicle Sales Value (NJKB) and is payable upon the transfer of ownership to ensure legal certainty and administrative order (Al Hafiz et al., 2025).

Taxpayer Compliance

Taxpayer compliance reflects how far taxpayers comply with their fiscal obligations as required by existing regulations (Leo et al., 2022). This can also be seen in how taxpayers meet their obligations and properly exercise their rights (Yustrianthe et al., 2024). Taxpayer compliance constitutes a crucial factor in determining the level of regional tax revenue, particularly for Motor Vehicle Tax (Maljum, 2024). In general, taxpayer compliance is influenced by internal and external factors. Awareness represents an internal factor, while sanctions and tax socialization represent external factors (Hidayat & Asalam, 2025; Lestari & Anggraini, 2025). Compliance in the context of PKB and BBNKB is categorized as formal compliance because both taxes are collected under the Official Assessment System. Accordingly, formal compliance is demonstrated through taxpayers' adherence to established tax regulations and administrative procedures (Cendana & Pradana, 2021).

Motor Vehicle Tax Amnesty

Motor vehicle tax amnesty is a government program aimed at addressing non-compliant taxpayers who have not fulfilled their Motor Vehicle Tax obligations by granting the elimination or waiver of outstanding tax liabilities within a specified period (Ammy, 2023). This policy is implemented not only to increase tax revenue but also to reflect the existence of untapped tax potential that has not yet been fully collected (Leo et al., 2022). According to Bapenda Jabar, (2025) the PKB tax amnesty program gives relief through the cancellation of both principal tax liabilities and penalties for taxpayers with arrears during the designated period.

Exemption of Motor Vehicle Ownership Transfer Fee

The exemption of the Motor Vehicle Ownership Transfer Fee is defined as a form of government relief from the principal cost in connection with the transfer of motor vehicle ownership, whether the vehicle is registered within or outside the provincial jurisdiction (Astika & Dharmawan, 2025). The objective of this policy is to reduce the economic strain experienced by taxpayers, thereby encouraging them to fulfill their obligations (Aeni et al., 2023). The BBNKB exemption specifically refers to the removal of the principal transfer fee for second and subsequent transfers of motor vehicle ownership, commonly known as BBNKB (Prayoga & Jati, 2023).

Tax Socialization

Tax socialization refers to activities aimed at disseminating information to the public regarding tax regulations and government programs designed to facilitate Motor Vehicle Tax payment (Ammy, 2023). It represents the efforts of tax authorities and the government to educate the public about tax policies and regulations (Yustrianthe et al., 2023; Limantoro et al., 2022). Tax socialization is intended to strengthen public awareness and knowledge of taxation while conveying key information about taxpayers' rights and responsibilities. When carried out effectively, tax socialization can increase compliance by motivating taxpayers to fulfill their obligations on time in accordance with established regulations (Hidayat & Asalam, 2025).

METHOD

This study employs a quantitative approach with a descriptive-associative research design because it aims to identify and evaluate the research variables in order to understand their characteristics, conditions, and interrelationships. The descriptive design aims to describe respondents' characteristics and the distribution of responses for each variable, thereby providing

an overview of motor vehicle taxpayer compliance patterns. Meanwhile, the associative design is used to analyze the relationships among variables in accordance with the research model. PKB amnesty (X1) and BBNKB exemption (X2), as independent variables, were tested for their effects on motor vehicle taxpayer compliance (Y) as the dependent variable. Tax socialization (Z) was positioned as a moderating variable to determine whether it strengthens or weakens the relationship between the independent and dependent variables based on numerical and statistical data analysis.

The study was conducted under natural conditions without any manipulation of respondents or the research environment. The data were collected using a cross-sectional design, in which observations were obtained at a single point in time (Creswell & Creswell, 2023). The cross-sectional design was adopted because the study emphasizes taxpayer conditions within a specific timeframe, particularly in the context of the PKB amnesty program and BBNKB exemption, both of which are policy measures that are not implemented annually and depend on specific policy momentum. Despite its suitability for capturing conditions at a particular point in time, this design is limited in establishing definitive causal relationships because data collection is conducted simultaneously. Therefore, the findings of this study are restricted to explaining the relationships among variables and assessing the predictive capability of the independent variables toward the dependent variable at the time of data collection, rather than confirming a precise temporal sequence among variables. Primary data were gathered through questionnaires distributed via Google Forms and direct surveys conducted from January to February 2026 among motor vehicle taxpayers at the Cimahi City Samsat Office. The questionnaire was scored using a five-point Likert scale ranging from 1 to 5.

The population of this study consists of all motor vehicle taxpayers registered at the Cimahi City Samsat Office. Based on 2024 data, there were 295,452 registered motor vehicles. The total number of vehicles was adopted as a proxy for the taxpayer population because the obligation to pay Motor Vehicle Tax is attached to every registered vehicle. Therefore, vehicle data can reflect the coverage of tax objects that constitute the basis of Motor Vehicle Tax obligations. This study employs a non-probability sampling technique using incidental sampling. This method was chosen due to the absence of a complete list of individual taxpayers. Probability sampling techniques were not implemented because such methods require a complete sampling frame. However, the absence of a comprehensive list of individual taxpayers made it impossible to determine the probability of selection for each member of the population. Respondents were selected based on availability and specific criteria, namely taxpayers who own or use motor vehicles registered at the Cimahi City Samsat Office. The sample size was determined using the Yamane formula with a 10% margin of error, as expressed in the following equation:

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

$$n = \frac{295.452}{1 + 295.452 (0,1)^2}$$

$$n = 99,966$$

$$n = 100$$

Notes:

n = Number of samples

N = Number of population / total population

e = Margin of error (sampling error)

Based on the calculation, 100 respondents are required as required. This study successfully collected data from 113 respondents. The number exceeding the minimum limit was intended to maintain data adequacy in the event of incomplete respondent answers and the possibility of unusable data. Table 3 presents the operationalization of variables, including indicators and measurement sources for each research variable.

Table 3. Operational Variable

Variable	Indicator	Source
Motor Vehicle Taxpayer Compliance (Y)	<ol style="list-style-type: none"> 1. Taxpayers adhere to their responsibility to pay Motor Vehicle Tax (PKB) 2. Taxpayers settle their tax payments within the specified deadlines 3. Taxpayers ensure all required documents for vehicle tax payment are completed 4. Taxpayers are free from outstanding tax liabilities 	Limantoro et al. (2022) and Utomo & Iswara (2021)
Motor Vehicle Tax Amnesty Program (X1)	<ol style="list-style-type: none"> 1. Taxpayers consider the tax amnesty program helpful in alleviating their payment burden 2. Taxpayers are aware of the motor vehicle tax amnesty program 3. Taxpayers acknowledge the advantages of the motor vehicle tax amnesty program 4. Taxpayers understand the intended purpose of the motor vehicle tax amnesty program 	Yustrianthe et al. (2024)
Exemption of Motor Vehicle Ownership Transfer Fee (BBNKB) (X2)	<ol style="list-style-type: none"> 1. The BBNKB exemption simplifies the process of transferring motor vehicle ownership. 2. Taxpayers are aware of the BBNKB exemption 3. Taxpayers acknowledge the advantages of the BBNKB exemption program 4. Taxpayers understand the purpose of the BBNKB exemption program 	Yustrianthe et al. (2024)
Tax Socialization (Z)	<ol style="list-style-type: none"> 1. Tax awareness programs delivered by tax authorities 2. Two-way communication between tax officers and taxpayers 3. Direct communication of tax-related information to taxpayers 4. Utilization of platforms such as social media, billboards, and other media to encourage timely tax payments. 	Ramdhan & Rachman (2023)

A pilot test was performed to verify the validity of the instrument and its relevance to the research sample (Creswell & Creswell, 2023). A pilot test involving 30 respondents was carried out, and the findings demonstrated that all statement items met the validity and reliability requirements, indicating that the questionnaire was feasible for use in the primary study. After the questionnaires had been collected, validity and reliability assessment were repeated using data obtained from 113 respondents to confirm the appropriateness of the data for subsequent analysis. The validity of the instrument was then assessed using the Pearson product-moment correlation method. A questionnaire item is considered valid if its calculated *r*-value is higher than the critical value of 0.185, which was obtained based on a total of 113 respondents, with a degree of freedom of $df = n - 2 = 111$ at a significance level of 0.05 for a two-tailed test. Reliability testing used Cronbach's Alpha, with values above 0.60 indicating that the instrument is reliable. After confirming validity and reliability, the data analysis was conducted in several stages, including descriptive statistics, classical assumption tests, multiple regression analysis, and Moderated Regression Analysis.

Descriptive statistics described respondent characteristics and response patterns, while multiple regression examined the influence of Motor Vehicle Tax Amnesty (X1) and BBNKB Exemption (X) on Taxpayer Compliance (Y). MRA was then applied to assess the moderating role of Tax Socialization (Z). To construct interaction terms, variables X1, X2, and Z were first transformed through mean-centering, a procedure that adjusts each score by subtracting the variable's mean. This step is essential for mitigating multicollinearity issues in moderation analysis. IBM SPSS version 27 was used for all statistical analyses.

This research procedure was carried out through the main stages of quantitative research, namely data collection, data analysis, interpretation of results, and reporting of findings (Creswell & Creswell, 2023). These stages are presented visually in the Figure 1.

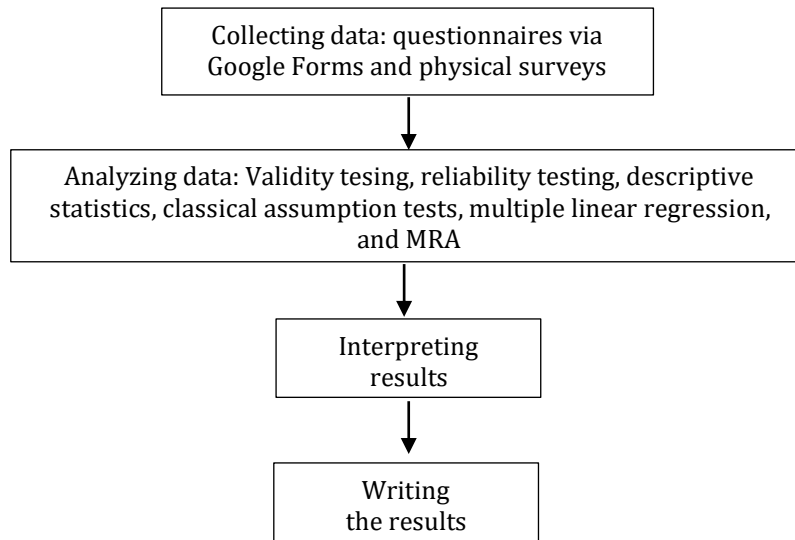


Figure 1. Research Data Collection and Analysis Procedure

RESULTS AND DISCUSSION

RESULTS

RESPONDENT DEMOGRAPHICS

Table 3 presents the demographic characteristics of respondents based on gender, age, vehicle registration ownership (STNK), occupation, vehicle type, and number of vehicles.

Table 3. Respondent Demographics

Category	Respondent Characteristics	Number of Respondents	Percentage (%)
Gender	Female	67	59%
	Male	46	41%
Age	17 – 20 years	8	7%
	21 – 30 years	58	51%
	31 – 40 years	18	16%
	>40 years	29	26%
Vehicle Registration Ownership	Personal Ownership	85	75%
	Previous Owner	28	25%
Occupation	Student	41	36%
	Private Employee	24	21%
	Entrepreneur	10	9%
	Civil Servant	5	4%
	Others	33	29%
Vehicle Type	Motorcycle	90	79%
	Car	3	3%
	Both	20	18%
Number of Vehicles	1 Motorcycle	68	60%
	2 Motorcycles	19	17%
	1 Car	4	4%
	1 Motorcycle & 1 Car	8	7%
	2 Motorcycle & 2 Cars	9	8%
	1 Motorcycle & 2 Cars	1	1%
	2 Motorcycles & 2 Cars	2	2%
	3 Motorcycles & 1 Car	1	1%
	3 Motorcycles	1	1%

Based on the respondents' demographic profile, the majority were female, belonged to younger age groups, had vehicle registrations (STNK) under their own names, were students, and

predominantly owned motorcycles. The high level of motorcycle ownership among respondents is also consistent with KTMDU conditions, as most KTMDU cases involve motorcycles. Thus, this demographic profile provides a general overview of the respondents in this study.

Validity and Reliability Test

Table 4 summarizes the validity analysis conducted to verify the suitability of the research instrument in measuring the study variables. The assessment employed Pearson correlation with a 5% significance level and a critical r-value of 0.185.

Table 4. Validity Test Result

Variable	Statement Item	Calculated r-value	Critical r-value	Notes
Motor Vehicle Taxpayer Compliance (Y)	1	0,739	0,185	VALID
	2	0,814		VALID
	3	0,787		VALID
	4	0,757		VALID
	5	0,798		VALID
	6	0,808		VALID
	7	0,823		VALID
Motor Vehicle Tax Amnesty (X1)	1	0,499		VALID
	2	0,582		VALID
	3	0,682		VALID
	4	0,662		VALID
	5	0,78		VALID
	6	0,724		VALID
	7	0,671		VALID
	8	0,773		VALID
	9	0,728		VALID
	10	0,609		VALID
	11	0,68		VALID
	12	0,707		VALID
Exemption of Motor Vehicle Ownership Transfer Fee (X2)	1	0,652		VALID
	2	0,759		VALID
	3	0,677		VALID
	4	0,762		VALID
	5	0,794		VALID
	6	0,756		VALID
	7	0,748		VALID
	8	0,759		VALID
	9	0,796		VALID
	10	0,763	VALID	
Sosialisasi Pajak (Z)	1	0,838	VALID	
	2	0,816	VALID	
	3	0,853	VALID	
	4	0,865	VALID	
	5	0,831	VALID	
	6	0,872	VALID	
	7	0,683	VALID	
	8	0,704	VALID	

Based on the results of the validity test, all statement items on the variables Motor Vehicle Taxpayer Compliance (Y), Motor Vehicle Tax Amnesty (X1), Exemption of Motor Vehicle Ownership Transfer Fee (X2), and Tax Socialization (Z) are declared valid. The r-table value used in the validity test is 0,185. The calculated r-values for Motor Vehicle Taxpayer Compliance range from 0,739 to 0,823, PKB Tax Amnesty ranges from 0,499 to 0,780, BBNKB Exemption is 0,652-0,796, and Tax Socialization ranges from 0,683 to 0,872. Based on the test results, all calculated r-values for each statement item are greater than the r-table value all items are valid and indicate that the research

instrument has good measurement quality and accuracy, as all items are able to measure the intended constructs or variables appropriately. Thus, the instrument is suitable for use in this study and can proceed to reliability testing to assess the consistency of the measurement results.

Reliability Test

The reliability results shown in Table 5 evaluate the consistency of the instrument used to measure the study variables. Cronbach's Alpha was employed to assess reliability, with values greater than 0,60 indicating that the instrument meets the reliability criteria.

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Minimum Value	Notes
Motor Vehicle Taxpayer Compliance (Y)	0,898		RELIABLE
Motor Vehicle Tax Amnesty (X1)	0,891	>0,6	RELIABLE
Exemption of Motor Vehicle Ownership Transfer Fee (X2)	0,91		RELIABLE
Tax Socialization (Z)	0,925		RELIABLE

The results of the reliability test presented in Table 5 indicate that all Cronbach's Alpha values for each variable exceed the minimum threshold of 0,60. The Cronbach's Alpha values for Motor Vehicle Taxpayer Compliance (Y), Motor Vehicle Tax Amnesty (X1), Exemption of Motor Vehicle Ownership Transfer Fee (X2), and Tax Socialization (Z) are 0,898, 0,891, 0,910, and 0,925, respectively. These values meet the reliability criteria, indicating that all questionnaire items for each variable are reliable and suitable for measuring the respective constructs.

Multiple Linear Regression Analysis

Table 6 presents the results of the Multiple Linear Regression Analysis used to examine the effect of Motor Vehicle Tax Amnesty and BBNKB Exemption variables on Motor Vehicle Taxpayer Compliance.

Table 6. Multiple Linear Regression Analysis Result

Multiple Linear Regression Analysis Result		
Variable	B	Sig.
Constant	13,907	<0,001
PPKB	0,157	0,029
PBBNKB	0,226	0,003

Based on the data presented in the table, the constant value is 13,907, while the regression coefficients are b_1 0,157 for Motor Vehicle Tax Amnesty and b_2 0,226 for BBNKB Exemption. Thus, the multiple linear regression equation is represented as follows:

$$Y = 13,907 + 0,157 (X1) + 0,226 (X2)$$

The positive regression coefficients of X1 and X2 indicate that both variables have a positive relationship with Motor Vehicle Taxpayer Compliance. Therefore, an increase in the PKB Tax Amnesty and BBNKB Exemption will lead to an increase in taxpayer compliance.

Simultaneous F-Test (F-Test)

Table 7 presents the Simultaneous F-Test results used to examine the combined effect of Motor Vehicle Tax Amnesty and BBNKB Exemption on Motor Vehicle Taxpayer Compliance

Table 7. Simultaneous F-Test Result

Simultaneous F-Test Result			
Model	Sum of Squares	F	Sig.
Regression	444,862	29,314	<0,001 ^b
Residual	834,678		
Total	1279,540		

Based on the data presented in the table, the calculated F-value is 29,314 and the test significance value is below 0.001. Therefore, H0 is rejected and Ha is accepted, indicating that Motor Vehicle

Taxpayer Compliance (Y) is significantly affected by the Motor Vehicle Tax Amnesty Program (X1) and the Exemption of Motor Vehicle Ownership Transfer Fee (X2) simultaneously.

Partial t-Test (t-Test)

Table 8 presents the Partial t-Test results used to examine the effect of each independent variable, namely Motor Vehicle Tax Amnesty and BBNKB Exemption, on Motor Vehicle Taxpayer Compliance.

Table 8. Partial t-Test Result

Partial t-Test Result			
Variable	B	t	Sig.
Constant	13,907	5,851	<0,001
PPKB	0,157	2,206	0,029
PBBNKB	0,226	3,028	0,003

Based on the table presented above, the partial t-test results are summarized as follows:

1. The PKB Tax Amnesty variable (X1) has a calculated t-value of 2,206 and records a significance value of 0,029, leading to the rejection of H_{01} and acceptance of H_{a1} . This indicates a positive and significant effect on Motor Vehicle Taxpayer Compliance at the Cimahi City Samsat Office.
2. The BBNKB Exemption variable (X2) has a calculated t-value of 3,028 and records a significance value of 0,003, leading to the rejection of H_{02} and acceptance of H_{a2} . This indicates a positive and significant effect on Motor vehicle Taxpayer Compliance at the Cimahi City Samsat Office.

Coefficient of Determination (R²)

Table 9 presents the Coefficient of Determination results used to determine the extent to which the PKB Tax Amnesty and BBNKB Exemption variables explain variations in Motor Vehicle Taxpayer Compliance.

Table 9. Coefficient of Determination Result

Coefficient of Determination Result		
R	R Square	Adjusted R Square
0,590	0,348	0,336

Based on the coefficient of determination analysis, the Adjusted R Square value is 0,336 (33,6%). This indicates that the regional government policies, namely the Motor Vehicle Tax Amnesty (PKB) and the Exemption of Motor Vehicle Ownership Transfer Fee (BBNKB), explain 33,6% of the variation in Motor Vehicle Taxpayer Compliance. This value can be considered adequate in the context of social research, as it exceeds the minimum threshold of 0,10 (10%), and the predictor variables in the model are statistically significant (Ozili, 2023). Meanwhile, the remaining 66.4% of the variation is explained by factors outside the scope of this study. These factors may include taxpayer awareness, tax sanctions, ease of payment access, economic conditions, perceptions of tax fairness, and other relevant variables that may contribute to Motor Vehicle Taxpayer Compliance. Consequently, future studies are recommended to incorporate these variables to achieve a more comprehensive understanding of the determinants influencing Motor Vehicle Taxpayer Compliance.

Moderated Regression Analysis (MRA)

Table 10 presents the Moderated Regression Analysis results used to examine the role of Tax Socialization as a moderating variable in the relationship between PKB Tax Amnesty and BBNKB Exemption on Motor Vehicle Taxpayer Compliance.

Table 10. Moderated Regression Analysis Result

Moderated Regression Analysis Result		
Variable	B	Sig.
Constant	13,211	<0,001
PPKB	0,201	0,007
PBBNKB	0,298	<0,001
SP	-0,148	0,081
C_X1Z	-0,028	0,025
C_X2Z	0,030	0,018

Based on the interaction results of variables after mean-centering, the findings indicate:

1. The interaction of Z and X1 shows a coefficient of -0,028 ($p = 0,025$), indicating that tax socialization weakens the influence of PKB Tax Amnesty on taxpayer compliance.
2. The interaction of Z and X2 shows a coefficient of 0,030 ($p = 0,018$), suggesting that tax socialization strengthens the influence of BBNKB exemption on taxpayer compliance.

Tax Socialization (Z) is classified as a pure moderator because its direct effect on Y is not significant (0,81), while the interaction variables X1Z and X2Z have significant effects with different directions.

Discussion

The test results indicate that the motor vehicle tax amnesty program contributes to improving taxpayer compliance at the Cimahi City Samsat Office, with a positive and statistically significant effect ($\beta = 0.157$; $p = 0.029$). This suggests that the elimination of arrears and penalties helps reduce taxpayers' financial constraints, thereby encouraging those who have delayed payments to fulfill their obligations promptly. This policy aligns with the objective of the PKB amnesty program, which is to provide an opportunity for taxpayers with outstanding liabilities to return to compliance without having to settle their existing arrears (Ammy, 2023; Bapenda Jabar, 2025). From the perspective of the Theory of Planned Behavior, this policy enhances perceived behavioral control because taxpayers feel more capable of making payments. It also fosters more favorable attitudes toward the government, as the policy is perceived as providing support (Arfiyanti & Akbar, 2024; Ayu et al., 2025). These findings are consistent with the studies by Adnan et al. (2025), Ammy (2023), Aristyani et al. (2025), Syafitri et al. (2025), in contrast to several studies by Hidayat & Asalam (2025), Leo et al. (2022), and Yustrianthe et al. (2024), which report that the PKB amnesty has no significant effect. Thus, this study confirms that tax amnesty programs remain relevant and effective in the context of the Cimahi City Samsat Office, an urban area in West Java characterized by relatively high compliance.

Furthermore, the analysis of the BBNKB exemption indicates a positive and statistically significant effect on taxpayer compliance at the Cimahi City Samsat Office ($\beta = 0.226$; $p = 0.003$). This effect arises because the exemption eliminates transfer fees, thereby encouraging taxpayers to update their vehicle ownership status. In this study, 25% of respondents still used vehicle registration certificates, or *Surat Tanda Nomor Kendaraan* (STNK), under the name of the previous owner. Currently, PKB payments require the identity card, or *Kartu Tanda Penduduk* (KTP), of the registered owner as stated in the STNK. This situation creates administrative barriers, as taxpayers face difficulties in making payments when ownership details do not match. The BBNKB exemption addresses this issue by facilitating the transfer of ownership and ensuring that the registered identity corresponds to the actual owner. This, in turn, simplifies the PKB payment process and clarifies tax responsibilities. From the perspective of the Theory of Planned Behavior, this policy strengthens perceived behavioral control and reinforces taxpayers' sense of responsibility because administrative procedures become more accessible and transparent (Yustrianthe et al., 2024). These findings are consistent with prior studies by Ammy (2023), Saputra et al. (2022), and Syafitri et al. (2025). In contrast to Yustrianthe et al. (2024), who reported a non-significant effect, this study confirms that the BBNKB exemption is effective in the context of the Cimahi City Samsat Office. A key contribution of this study lies in demonstrating that the BBNKB exemption is not merely a cost-related incentive but also a strategic instrument for improving the accuracy of vehicle ownership records within the tax system. Accordingly, the Regional Revenue Agency and the Cimahi City Samsat Office can further optimize the BBNKB exemption program as a means of strengthening the active vehicle database. Improved accuracy in ownership data is expected to enhance the effectiveness and efficiency of future PKB collection, monitoring, and service delivery.

The moderation test results indicate that tax socialization weakens the relationship between the PKB amnesty program and taxpayer compliance ($\beta = -0.028$; $p = 0.025$). This finding is noteworthy because, theoretically, tax socialization is generally expected to enhance the effectiveness of tax incentive policies. The descriptive analysis of the PKB amnesty variable shows that taxpayers' understanding of the program's benefit in reducing the principal PKB burden achieved the highest score of 90.62%, whereas understanding related to the implementation mechanism recorded the lowest score of 81.24%. This disparity indicates that taxpayers have a

relatively strong understanding of the program's fundamental benefits, although their comprehension of procedural aspects remains comparatively limited. As a result, tax socialization has not fully generated the additional informational value required by taxpayers, since the information most prominently conveyed continues to emphasize tax relief benefits rather than the technical implementation mechanisms of the program. This condition may be interpreted through the concepts of information saturation and selective attention, whereby information concerning the advantages of tax amnesty programs has become relatively familiar among taxpayers, while more technical information related to implementation procedures has not yet been adequately understood. When socialization does not provide significant added value, it fails to strengthen and may even weaken the influence of the amnesty program on compliance. From the perspective of the Theory of Planned Behavior, these findings indicate that taxpayers' perceived behavioral control is predominantly shaped by the financial advantages associated with the PKB amnesty program, particularly the reduction of the principal PKB burden. Meanwhile, tax socialization has not contributed sufficiently strong additional motivation beyond the financial benefits already recognized by taxpayers. Mean centering was implemented prior to the construction of the interaction variable to mitigate the potential for multicollinearity within the moderation model. Moreover, the research instrument satisfied the validity and reliability criteria, thereby indicating that the tax socialization instrument was adequate for measuring taxpayer perceptions. This finding is consistent with [Limantoro et al. \(2022\)](#), who argue that tax socialization may weaken the relationship between PKB incentives and taxpayer compliance when it is not implemented in an informative manner.

In contrast to the PKB amnesty program, tax socialization strengthens the relationship between the exemption of motor vehicle ownership transfer fees and taxpayer compliance ($\beta = 0,030$; $p = 0,018$). This occurs because BBNKB is non-recurring and relatively infrequent for taxpayers. As a result, their understanding of the procedures, benefits, and importance of transferring vehicle ownership remains relatively limited compared to PKB, which is paid annually. Tax socialization helps bridge this knowledge gap by providing clearer information regarding the benefits of the BBNKB exemption as well as the transfer procedures ([Ramdhan & Rachman, 2023](#); [Yustrianthe et al., 2024](#)). Through socialization efforts, taxpayers come to understand that the BBNKB exemption is not merely about cost savings, but also an important step in clarifying vehicle ownership status, thereby facilitating future tax obligations. This, in turn, enhances taxpayers' understanding, fosters positive attitudes, and increases their confidence in carrying out the ownership transfer process ([Ayu et al., 2025](#)). These findings are consistent with [Ammy \(2023\)](#), who also found that socialization strengthens the effect of the BBNKB exemption on compliance. This study further contributes by highlighting that the effectiveness of tax socialization depends on the nature of the policy. For technical and non-routine programs such as BBNKB, socialization plays a crucial role in reducing taxpayers' lack of awareness. Therefore, the Cimahi City Samsat office and the Regional Revenue Agency should formulate Tax Socialization strategies that are aligned with the characteristics of each policy, considering that Motor Vehicle Tax Amnesty and BBNKB Exemption involve differing levels of taxpayer understanding, perceived benefits, and informational requirements. These findings contribute to extending the application of the Theory of Planned Behavior within the context of regional taxation policies in Indonesia. Motor Vehicle Tax Amnesty and BBNKB Exemption may shape attitude toward the behavior because such policies are perceived as reducing taxpayers' burdens, reinforce subjective norm by encouraging adherence to prevailing tax policies, and enhance perceived behavioral control through the reduction of financial and administrative constraints. Furthermore, the moderating findings related to Tax Socialization demonstrate that Tax Socialization may either strengthen or weaken the relationship between tax policies and taxpayer compliance, depending on the extent to which the disseminated information corresponds with program characteristics and taxpayer needs.

LIMITATION

This study has several limitations. It focuses solely on government incentive policies and does not incorporate other factors that may potentially influence the research outcomes. In addition, the

study employes incidental sampling, with respondents largely dominated by younger age groups; therefore, it does not fully represent the entire population of taxpayers.

CONCLUSION

The overall findings reveal that motor vehicle taxpayer compliance in Cimahi City is categorized at a very high level. The PKB amnesty program demonstrates strong effectiveness, while the BBNKB exemption and tax socialization are regarded as performing well. When examined simultaneously, both programs significantly affect compliance, and individually, each shows a positive contribution. Additionally, this study offers a distinct contribution by positioning Tax Socialization not as a direct predictor of Motor Vehicle Taxpayer Compliance, but as a moderating variable. The findings demonstrate that the moderating role of Tax Socialization does not invariably strengthen the effectiveness of tax incentive policies, given that it weakens the influence of Motor Vehicle Tax Amnesty while simultaneously strengthening the effect of BBNKB Exemption. These results extend the literature on Motor Vehicle Taxpayer Compliance by illustrating that the impact of tax incentive policies may vary depending on the role and implementation of Tax Socialization. Further studies are encouraged to examine other potential factors outside government incentive policies that may influence motor vehicle taxpayer compliance, as well as to extend the research scope by involving larger samples or different Samsat locations. In addition, considering that most respondents belong to Generation Z future research could emphasize demographic aspects of younger generations to better understand their behavior in paying PKB, thereby supporting more precise and effective policy and tax socialization initiatives.

AUTHOR CONTRIBUTIONS

NZU contributed to conceptualization, research design, data collection, data processing, statistical analysis, interpretation of findings, and manuscript drafting. AGA contributed to conceptual supervision, methodological guidance, validation of the research model, interpretation of empirical results, manuscript review, and critical revision of the article.

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