

Tax Regulation Dissemination and Administrative Sanctions as Determinants of Motor Vehicle Tax Compliance: An Empirical Study at UPPD Samsat Banjarmasin II

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Abstract

The rapid increase in the use of two- and four-wheeled vehicles has significantly expanded the number of registered motor vehicle taxpayers. In this context, effective dissemination of tax regulations and the imposition of administrative sanctions are considered essential strategies to enhance taxpayer compliance and mitigate tax arrears. This study aims to investigate the extent to which tax regulation dissemination and administrative sanctions influence the prevention of motor vehicle tax arrears at UPPD Samsat Banjarmasin II, both individually and concurrently. This research employs a quantitative descriptive approach utilizing multiple linear regression analysis. The sample consists of 100 registered taxpayers in Banjarmasin, selected through stratified judgment sampling. Data were collected through electronically distributed questionnaires using Google Forms. The empirical findings demonstrate that tax regulation dissemination has a significant partial effect on the reduction of motor vehicle tax arrears. Similarly, administrative sanctions exert a significant partial influence on tax arrears prevention. Furthermore, when examined simultaneously, both variables collectively have a significant impact on minimizing the growth of motor vehicle tax arrears at UPPD Samsat Banjarmasin II.

Keywords: Tax Regulation Dissemination, Administrative Sanctions, Motor Vehicle Tax Arrears



INTRODUCTION

The modern era is characterized by rapid developments that continue to transform various aspects of human life. In the current age of globalization, technological advancements and social changes have enabled individuals to fulfill their needs with greater ease and precision, including access to transportation facilities.

The increasing public demand for transportation, particularly the ownership of two-wheeled (R2) and four-wheeled (R4) vehicles, has led to a significant rise in the number of registered motor vehicle taxpayers. This growth, however, also brings challenges related to tax compliance. Ensuring that taxpayers fulfill their obligations in a timely manner remains a crucial issue for local governments, as delays or failures in tax payment contribute to an increase in motor vehicle tax arrears.

In response to this issue, two primary strategies have been implemented: (1) the dissemination of tax regulations aimed at raising awareness and understanding among taxpayers, and (2) the imposition of administrative sanctions on individuals with outstanding tax liabilities. These measures are expected to enhance taxpayer compliance by fostering both voluntary adherence and deterrence against delinquency.

Given this background, it is important to examine the extent to which tax regulation dissemination and administrative sanctions influence the prevention of motor vehicle tax arrears. This study focuses on taxpayers at UPPD Samsat Banjarmasin II, aiming to provide empirical evidence on how these measures contribute to improving tax compliance and reducing arrears.

DISCUSSION

Based on the survey and observations conducted, it can be concluded that there is a partial effect of Tax Regulation Dissemination on the prevention of motor vehicle tax arrears (PKB) at UPPD Samsat Banjarmasin II. This finding indicates that taxpayers benefit from tax dissemination activities, particularly in terms of receiving clear information regarding applicable regulations and the procedures for paying motor vehicle taxes.

The study also reveals a partial effect of Administrative Sanctions on the prevention of motor vehicle tax arrears at UPPD Samsat Banjarmasin II. This suggests that sanctions imposed are consistent with the type of violation or negligence committed by taxpayers. The enforcement of administrative sanctions, in accordance with legal provisions and prevailing norms, encourages taxpayers to be more cautious and meticulous in fulfilling their tax obligations. For instance, delays in tax payments result in administrative penalties that are proportional to the violation. Consequently, the existence

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of tax sanctions increases taxpayers' awareness and motivates them to pay their taxes on time to avoid penalties that could otherwise be detrimental.

Furthermore, the findings confirm a significant simultaneous effect of Tax Regulation Dissemination and Administrative Sanctions on preventing the increase in motor vehicle tax arrears at UPPD Samsat Banjarmasin II.

Therefore, UPPD Samsat Banjarmasin II should maintain and further strengthen both tax dissemination programs and the enforcement of administrative sanctions as strategies to reduce tax arrears. These activities should be carried out periodically to sustain public understanding and reinforce taxpayer awareness of their obligation to pay motor vehicle taxes in a timely manner.

CONCLUSION

This study provides empirical evidence that tax regulation dissemination and administrative sanctions are both critical determinants of motor vehicle tax compliance. The results demonstrate that dissemination of tax regulations significantly influences the reduction of arrears by ensuring that taxpayers are adequately informed of their rights and obligations. Clear and accessible dissemination fosters voluntary compliance, reducing unintentional violations arising from misinformation or limited awareness (Puspita & Widyawati, 2016).

Similarly, the enforcement of administrative sanctions was found to have a significant effect on taxpayer compliance. When penalties are applied proportionally to violations, they function as deterrents against negligence and encourage more cautious financial behavior. This aligns with Mardiasmo (2016), who emphasized that sanctions are not merely punitive but also corrective instruments aimed at ensuring fairness and consistency in tax administration.

More importantly, the simultaneous influence of dissemination and sanctions indicates that neither mechanism alone is sufficient to optimize compliance. Instead, the integration of these two approaches explains 46.7% of the variation in preventing tax arrears at UPPD Samsat Banjarmasin II, while the remaining 53.3% is likely influenced by socio-economic, cultural, and institutional factors not examined in this study. This reinforces the theoretical framework proposed by Kirchler et al. (2008), suggesting that voluntary compliance grows when trust (through effective dissemination) and power (through enforcement) operate in balance.

The findings underscore that tax compliance is not merely a product of coercion but also of legitimacy and trust in the tax system. Therefore, the government's role



extends beyond imposing sanctions—it must also build credibility by ensuring transparency, fairness, and continuous taxpayer education.

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