

## Analysis of Motor Vehicle Tax, Motor Vehicle Title Transfer Tax, and Motor Vehicle Fuel Tax in 2018 - 2022 on Local Revenue in DKI Jakarta Province

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### Abstract

*This research aims to analyze the effectiveness and contribution of motor vehicle taxes, motor vehicle title transfer fees, motor vehicle fuel taxes to DKI Jakarta's PAD in 2018-2022. This research uses a qualitative descriptive method with secondary data obtained from local government financial reports via the official website of the Jakarta Information and Documentation Service. The data analysis technique used is the effectiveness analysis method with the effectiveness ratio and contribution analysis method. The results of this study show that there is effectiveness in the realization of motor vehicle tax with a very good level of effectiveness with an average of 100.81% and motor vehicle transfer fee tax with an average of 102.16% and motor vehicle fuel tax with an average of 103.89% has a very good effectiveness level with a percentage that fluctuates from year to year. Motor vehicle tax contributes quite a bit and motor vehicle transfer fee tax has a low level of contribution to the PAD of DKI Jakarta Province, then motor vehicle fuel tax has a very low level of contribution to PAD of DKI Jakarta Province.*

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### Abstrak

Penelitian ini bertujuan untuk menganalisis efektivitas dan kontribusi pajak kendaraan bermotor, bea balik nama kendaraan bermotor, pajak bahan bakar kendaraan bermotor terhadap PAD DKI Jakarta tahun 2018-2022. Penelitian ini menggunakan metode deskriptif kualitatif dengan data sekunder yang diperoleh dari laporan keuangan pemerintah daerah melalui situs resmi Dinas Informasi dan Dokumentasi Jakarta. Teknik analisis data yang digunakan adalah metode analisis efektivitas dengan rasio efektivitas dan metode analisis kontribusi. Hasil dalam penelitian ini menunjukkan bahwa terdapat efektivitas realisasi pajak kendaraan bermotor dengan tingkat efektivitas yang sangat baik dengan rata-rata 100,81% dan pajak bea balik nama kendaraan bermotor dengan rata-rata 102,16% serta pajak bahan bakar kendaraan bermotor dengan rata-rata 103,89% memiliki tingkat efektivitas sangat baik dengan persentase yang fluktuatif dari tahun ke tahun. Pajak kendaraan bermotor cukup berkontribusi dan pajak bea balik nama kendaraan Bermotor memiliki tingkat kontribusi kurang terhadap PAD Provinsi DKI Jakarta kemudian pajak bahan bakar kendaraan bermotor memiliki tingkat kontribusi sangat kurang terhadap PAD Provinsi DKI Jakarta.

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## 1. INTRODUCTION

Every region faces increasing pressure in today's rapidly growing economy to take advantage of available opportunities and resources, or "autonomy", to increase its ability to raise funds for infrastructure, public services, and other administrative needs. This regional autonomy is expected to provide greater control to regional governments over regional finances. Therefore, the portion of PAD in city income determines the financial success of the city. One thing that needs to be noted, increasing PAD does not mean that regions have to compete to create new taxes, but rather they have to focus on efforts to maximize regional potential.(Fani & Suhartono, 2022).

According to(Angrowati, 2020), "Original Regional Income" (PAD) of a region is

income it receives from within its own territory, which is then taxed in accordance with regional regulations and federal law. To measure how much a region contributes to its implementation and development, it is necessary to look at its income sector.

Based on Law Number 28 of 2009, Regional Taxes are divided into 2 types, namely Provincial Taxes and Regency/City Taxes. Provincial taxes consist of motor vehicle tax, motor vehicle title transfer fee, motor vehicle fuel tax, surface water tax and cigarette tax. Meanwhile, district/city taxes consist of advertising tax, street lighting tax, hotel tax, restaurant tax, non-metallic mineral and rock tax, parking tax, ground water tax, swallow's nest tax, entertainment tax, rural and urban land and building tax, and BPHTB.

Often as time goes by, people's needs also increase. This is not only felt by the upper class, but also by the lower class. Nowadays, transportation is an important need for society. Transportation is considered mandatory for society because it can support activities (Aprilliyana, 2017).

One type of regional tax that makes a significant contribution to total revenue each year is motor vehicle excise. Tax on ownership or use of motorized vehicles including bicycles and motorbikes on public transportation. These vehicles get power from motors or other technological equipment that converts other forms of energy into mechanical movement (Maharani, 2016).

Currently, the use of motorized vehicles continues to experience an upward trend. This can be seen from the results recorded on the data books site based on DKI Jakarta transportation statistics data where motorbikes and passenger cars are recorded as experiencing fluctuating growth every year. And it is closely related to motor vehicles, namely Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, and Motor Vehicle Fuel Tax which have the largest revenue of all types of provincial regional taxes.

The ease with which people can obtain modern transportation capital such as motor vehicles has led to widespread changes in ownership, which in turn has contributed to the common practice of misusing the term "motor vehicle" when referring to private cars. Motor Vehicle Transfer of Title Fee (BBNKB) is a tax on the acquisition and/or transfer of motor vehicle ownership rights as a result of an agreement between two parties or the actions of one of the parties, or as a result of certain events resulting in the purchase and sale of vehicles, transfer of vehicle ownership, or introduction of new vehicles into the business fleet (Asri Aditya et al., 2021).

There are also types of Motor Vehicle Fuel Tax (PBBKB) apart from Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB). Initially, the Motor Vehicle Fuel Tax (PBBKB) was seen as a significant incentive for fuel retailers to increase their sales, ultimately increasing regional GDP. As the number of motorized vehicles increases, the need for fuel for these vehicles also increases (Samudra, 2015: 124).

The DKI Jakarta Provincial DPRD Budget Agency (Banggar) submitted a report on the DKI Jakarta Provincial APBD for the 2018 fiscal year, which amounted to IDR. 77,110 trillion. Regional income amounted to IDR 66,627 trillion or an increase of 6.66%. Based on Berita Satu sources, the DKI Provincial Government (Pemprov) is targeting regional tax revenue in 2019 of IDR 44.1 trillion. This value increased by around 17.5 percent or IDR 6 trillion from the 2018 tax revenue target of IDR 38.1 trillion. In 2020, the CoViD-19 pandemic occurred which caused an economic contraction which had an impact on the 2020 APBD budget and to protect the country's economy and the people, the federal government has issued a decision regarding the level of state and local budget adjustments in 2020. As a result, the year's expenditure realization report 2020 shows a decrease compared to the 2019 expenditure realization report.

In Research according to (Saputra & Putri, 2020) Regarding the influence of motor vehicle

tax, motor vehicle title transfer fees and motor vehicle fuel tax on PAD, it can be concluded that PKB has a significant positive effect on PAD.

Based on the results of Ningsih's (2018) research on the influence of motor vehicle tax, motor vehicle title transfer fees and motor vehicle fuel tax on PAD, the results show that motor vehicle fuel tax has no effect on local original income.

## 2. LITERATURE REVIEW

### a. Regional Original Income (PAD)

According to (Wulandari, R. P.; Putri, R. D.; Wahyuni, 2022), "Original Regional Income is revenue obtained from the regional tax sector, regional levies, the results of regionally owned companies, the results of the management of separated regional assets, etc. Original Regional Income legitimate". Regional government efforts to improve public services are very important to maximize the benefits of regional tax revenues. Excessive exploitation of regional natural resource wealth will inevitably weaken society and hinder economic growth.

### b. Tax

Taxes are mandatory contributions to the government made by individuals or organizations with the motive of seeking profit in accordance with applicable laws and regulations, without expecting direct compensation, and are used to finance government programs and services for all citizens. This definition comes from Law Number 16 of 2009 concerning General Provisions and Procedures for Tax Collection.

Definition of taxation according to the book by Professor emeritus MJH Smeets *De Economi sche Betekenis Belastingen* (translation): For the purpose of subsidizing government operations, bribery is a form of achievement made to the government in accordance with generally accepted norms and procedures that can be applied without regard to specific circumstances (Adistie & Iristian, 2020).

### c. Local tax

According to (Awaluddin et al., 2021a), regional taxes, also known as "Regional Taxes", are payments made by individuals or private organizations to local governments without receiving direct profits in return. These payments are taxable under current law and are used to fund local government operations and infrastructure development.

### d. Vehicle tax.

According to Article 1 Chapter 10 of Law Number 28 of 2009 concerning Regional Revenue and Expenditures ("UU No. 28 of 2009"), "Regional Tax" is defined as "obligatory contributions to regional governments made by people or organizations with the aim of generate income in accordance with the law without receiving direct compensation for doing so." However, Motor Vehicle Import Duty is considered a Provincial Tax which is part of the Regional Tax. For further clarity, "Motor Vehicle Tax" as referred to in Article 1 numbers 12 and 13 of Law no. 28 of 2009 is a tax on ownership and/or use of motorized vehicles.

According to (Setiawan & isporima, 2021), PKB is one of the many tax objects and plays an important role in development because it can be the main source of local revenue.

### e. Motor Vehicle Title Transfer Tax (BBN-KB)

Motor Vehicle Transfer of Title Tax (BBNKB) is a tax on the acquisition and/or transfer of motor vehicles as a result of an agreement between two parties or the actions of one of the parties, or as a result of an event. caused by buying and selling, exchange, loss, or circumstances (S. W. Ningsih & Rahmayati, 2018).

The object of the Motor Vehicle Transfer of Title Fee (BBNKB) tax is the transfer of ownership rights to motor vehicles. Included in the definition of motor vehicles are land

vehicles powered by internal combustion engines and ships powered by diesel engines with a gross tonnage rating of between five and seven (Budi & Rahardjo, 2014).

**f. Motor Vehicle Fuel Tax (PBB-KB)**

According to (Agustina, 2015), fuel tax is imposed on the consumption of all types of liquid fuel used in cars. This includes gasoline, diesel, and other natural gas. Goods that are subject to Vehicle Fuel Tax (PBBKB) are goods that are specifically designed for use in motorized vehicles or that are generally accepted for such use. The fuel sources in question include biomass, solar energy and natural gas. In recent years, Indonesia has seen an increase in the availability of cheaper petrol-based cooking ingredients. Consumers of gasoline for motor vehicles are referred to as "Subjects of Motor Vehicle Fuel Tax" (PBBKB) (B. A. Ningsih et al., 2021). The basis for calculating PBBKB is the selling price of motor vehicle fuel which does not include VAT.

**g. Effectiveness**

According to Bungkaes (Ratulangi, 2019), efficiency is defined as "Effectiveness is the relationship between output and goals". Effectiveness, in this context, refers to the extent to which an organization's outputs, policies, and procedures enable it to achieve predetermined goals.

According to Jones and Pendlebury in Halim (2004), effectiveness is a measure of an organization's success (or failure) in achieving certain goals. According to efficiency calculations, an area's ability to carry out its duties is considered effective if the resulting ratio is close to one hundred.

**h. Contribution**

Definition of Contribution According to Handoko in (Ratulangi, 2019) "Contribution" is defined as "the amount of money given to support an activity". The purpose of local tax contribution analysis is to compare the amount of tax revenue actually collected from residents with the amount that would be collected if residents did not report taxes at all.

**Framework**

Regional governments are given the opportunity to develop their regions, improve their services, and manage the various resources they have. Therefore, regions must make joint efforts to increase Regional Original Income (PAD), some of which comes from motor vehicle taxes and registration fees, as well as duties on petrol and other spare parts. PKB is a tax on ownership and/or use of motorized vehicles. Motorized Vehicles are all wheeled vehicles and their trailers which are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment, including heavy equipment and large equipment which in their operation use wheels and motors and are not permanently attached and motorized vehicles operated in the air.

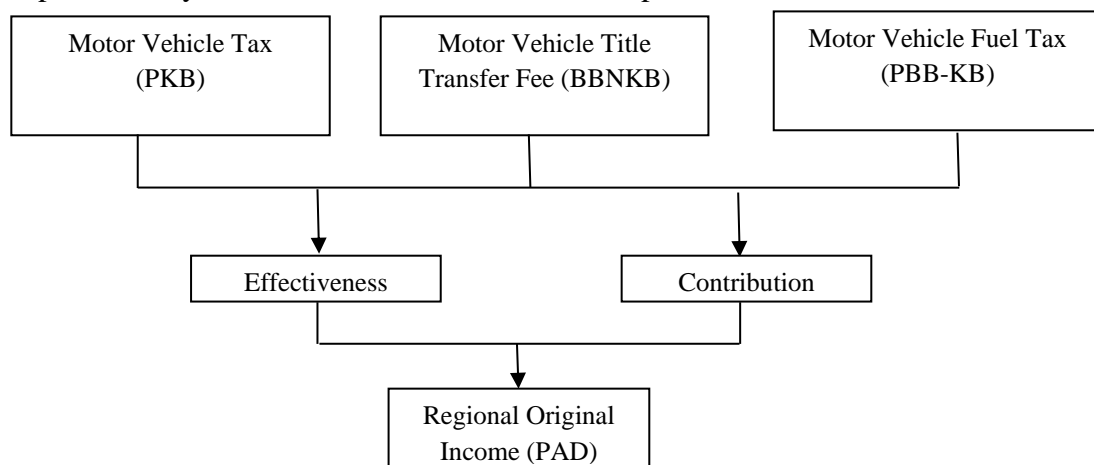


Figure 1.1 Framework

**3. RESEARCH METHOD**

This type of research uses a qualitative descriptive method, which is a method that functions to describe or provide an overview of the research object being studied through data that has been collected as it is, then describes the problem or focuses attention on the problems when the research is carried out, the research data is then processed by searching for data. -data obtained through documentation, namely in the form of the DKI Jakarta Provincial Government Financial Report for the period 2018 – 2022. By calculating effectiveness ratio analysis and contribution ratio analysis. The ones in this research are Motor Vehicle Tax, Motor Vehicle Title Transfer Tax, and Motor Vehicle Fuel Tax, as well as Regional Original Income.

**4. RESEARCH RESULTS AND DISCUSSION**

Research result

**a. Analysis of the Effectiveness of Motor Vehicle Taxes**

Table 1.1 Calculation results of Motor Vehicle Tax Effectiveness (PKB) 2018 – 2022.

<b>MOTOR VEHICLE TAX (PKB)</b>				
<b>YEAR</b>	<b>Target</b>	<b>Realization</b>	<b>(%)</b>	<b>Results</b>
2018	8,350,000,000,000	8,553,632,204,643	102.44	Very effective
2019	8,800,000,000,000	8,844,155,231,721	100.50	Very effective
2020	8,000,000,000,000	7,879,175,181,468	98.49	Effective
2021	8,800,000,000,000	8,634,664,519,292	98.12	Effective
2022	9,000,000,000,000	9,404,927,298,262	104.50	Very effective
Amount		43,316,554,435,386		
Average		8,663,310,887,077	100.81	Very effective

As a result of the analysis of the data above, from this table it can be seen that the realization of Motor Vehicle Tax (PKB) in the DKI Jakarta Province has fluctuated every year over the last five years. In 2018 the realization of motor vehicle tax amounted to IDR 8,553,632,204,643 with an effectiveness level of 102.44% (very effective) which exceeded the target set at IDR 8,350,000,000,000 and in 2019 the realization of motor vehicle tax amounting to IDR 8,844,155,231,721 with an effectiveness level of 100.50% (very effective) has exceeded the target set at IDR 8,800,000,000,000. Then, in 2020 the effective percentage of motor vehicle tax decreased by 98.49%, with a realization of IDR 7,879,175,181,468 from the target of IDR 8,000,000,000,000 but still in the effective category. In 2021, the motor vehicle tax percentage of 98.12% has decreased with a realization of IDR 8,634,664,519,292 from the target of IDR 8,800,000,000,000 but is still included in the effective category. Then, in 2022 the motor vehicle tax percentage will increase again by 104.50%, with a realization of IDR 9,404,927,298,262 from the target of IDR 9,000,000,000,000 and is included in the very effective category. However, if averaged over the 2018-2022 period, it is 100.81%, which shows that motor vehicle tax revenue in that period is very effective. In other words, the effectiveness of

tax revenue on motorized vehicles shows a fluctuating decrease and increase from 2018-2022, this is due to the steps and efforts that have been taken, such as implementing a policy of eliminating administrative sanctions, providing letters of advice, warnings and notifications arrears door to door and through delivery services by Samsat officers and UPPRD officers, carrying out joint raids on STNK validation together with the Regional Police Traffic Directorate, Optimizing the implementation of tax clearance on PKB and outreach to companies providing online transportation services and online transportation partners (drivers). PKB payment obligations. The obstacles faced include the imposition of progressive tariffs which are not yet optimal, there are tax avoidance modes, there are problems with the Covid-19 outbreak disaster, the lack of economic capacity of taxpayers which is the impact of the Covid-19 outbreak disaster, and the community economy has not yet recovered at a macro level. Based on the impact of the disaster that has occurred.

**b. Analysis of the Effectiveness of Motor Vehicle Title Transfer Tax (BBN-KB)**

Table 1.2 Calculation results of Motor Vehicle Transfer of Title Tax (BBN-KB) 2018 – 2022

<b>MOTOR VEHICLE TITLE TRANSFER DUTIES (BBN-KB)</b>				
<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>(%)</b>	<b>Results</b>
2018	5,100,000,000,000	5,350,625,602,850	104.91	Very effective
2019	5,650,000,000,000	5,403,535,434,750	95.64	Effective
2020	3,700,000,000,000	3,669,362,320,550	99.17	Effective
2021	4,700,000,000,000	4,988,048,900,950	106.13	Very effective
2022	6,000,000,000,000	6,297,765,879,900	104.96	Very effective
Amount		25,709,338,139,000		
Average		8,569,779,379,667	102.16%	Very effective

As a result of the analysis of the data above, from this table it can be seen that the realization of Motor Vehicle Transfer Tax (BBN-KB) in DKI Jakarta Province has fluctuated every year over the last five years. In 2018, the realization of motor vehicle title transfer tax was IDR.5,350,625,602,850 with an effectiveness level of 104.91% (very effective) it has exceeded the target set at Rp.5,100,000,000,000 and in 2019 the realization of motor vehicle title transfer tax was IDR.5,403,535,434,750 with an effectiveness level of 95.64% (effective) which experienced a decline and did not exceed the target set at Rp.5,650,000,000,000. Then, in 2020, the effective percentage of motor vehicle title transfer tax will be 99.17% with a realization of Rp.3,669,362,320,550 did not reach the target from the target that has been set, namely Rp.3,700,000,000,000 but still in the effective category. In 2021, the effective percentage of motor vehicle title transfer tax is 106.13% (very effective) with a realization of IDR.4,988,048,900,950 where there was an increase of 6.13% from the target that has been set, namely Rp.4,700,000,000,000. Then, in 2022 the effective percentage of motor vehicle title transfer tax has exceeded the target of 104.96% (very effective) with a realization of Rp.6,297,765,879,900 of the target that has been set at Rp.6,000,000,000,000.

And if averaged over the 2018-2022 period, it is 102.16%, which shows that the revenue from motor vehicle title transfer tax in that period is very effective. In other words, the effectiveness of tax revenue on motorized vehicles shows a fluctuating

decrease and increase from 2018-2022, this is due to the supporting factors and efforts that have been made to achieve the realization of the BBN-KB tax, namely updating KBM data on new vehicles and KBM mutations between regions; Providing elimination of BBN-KB administrative sanctions, door to door billing, optimizing the implementation of tax clearance on BBN-KB to taxpayers, as well as conducting outreach in the form of appeals in mass media or social media, maximizing online blocking applications, and updating motor vehicle NIK data for updating motor vehicle registration number data. There are also obstacles faced, such as not yet synchronizing taxpayer data with KJP recipient data, there are still taxpayers who have not transferred their names for motorbike purchases and the lack of people's purchasing power for vehicles due to the lack of economic capacity, as one of the impacts of the Covid-19 outbreak.

**c. Analysis of the Effectiveness of Motor Vehicle Fuel Taxes**

Table 1.3 Motor Vehicle Fuel Tax calculation results (PBB-KB) 2018 – 2022

<b>MOTOR VEHICLE FUEL TAX (PBB-KB)</b>				
<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>(%)</b>	<b>Results</b>
2018	1,200,000,000,000	1,244,763,661,522	103.73	Very effective
2019	1,275,000,000,000	1,262,748,852,467	99.04	Effective
2020	950,000,000,000	995.177.276.015	104.76	Very effective
2021	1,000,000,000,000	1,056,950,728,325	105.70	Very effective
2022	1,350,000,000,000	1.434.159.136.139	106.20	Very effective
Amount		5,993,799,654,468		
Average		1,997,933,218,156	103.89%	Very effective

From the results of the analysis of the data above, from this table it can be seen that the realization of Motor Vehicle Fuel Tax (PBB-KB) in DKI Jakarta Province has fluctuated every year over the last five years. In 2018 the realization of motor vehicle fuel tax was IDR.1,244,763,661,522 with an effectiveness level of 103.73% (very effective) it has exceeded the target set at Rp.1,200,000.000,000 and in 2019 the realization of motor vehicle fuel tax was IDR.1,262,748,852,467 with an effectiveness level of 99.04% (effective) which experienced a decline and did not exceed the target set at Rp.1,275,000,000,000. Then, in 2020 the effective percentage of motor vehicle fuel tax will be 104.76% (very effective) with a realization of Rp.995.177.276.015 has exceeded the target that has been set is IDR.950,000,000,000. So in 2021 the percentage of effectiveness of motor vehicle fuel tax is 105.70% (very effective) with a realization of Rp.1,056,950,728,325 has been exceeded from the target that has been set, namely Rp.1,000,000,000,000. Then, in 2022 the effective percentage of motor vehicle fuel taxes will again increase beyond the target of 106.20% (very effective) with a realization of Rp.1.434.159.136.139 of the target that has been set at Rp.1,350,000,000,000.

And if averaged over the 2018-2022 period, it is 103.89%, which shows that motor vehicle fuel tax revenue in that period is very effective. In other words, the effectiveness of tax revenue on motor vehicles shows a fluctuating decrease and increase from 2018-2022, this is due to the supporting factors and efforts that have been made to achieve the realization of the PBB-KB tax, namely extensification through data collection on new

tax objects, there is an appeal to improve time deposits, intensive coordination and supervision with PBB-KB providers, issuing provisions related to the confirmation of the imposition of a 5% tariff.

The obstacles faced include the increase and decrease in fuel prices every year, the decline in people's economic capacity regarding the purchasing power of motorized vehicles, the shift in people's mode of transportation from private vehicles to online transportation services, the collection of PBBKB which is still based on the principle of utilization and not based on location of sales transactions or delivery points based on DO issuance, as well as the number of vehicles carrying out fuel oil transactions/purchases outside the DKI Jakarta area, considering that most people who work in Jakarta, live outside the Jakarta area,

**d. Motor Vehicle Tax Contribution (PKB)**

Table 1.4 Result of Calculation of Motor Vehicle Tax Contribution (PKB) 2018 – 2022

Year	Realization of PAD	Realization of PKB	(%)	Results
2018	43,327,136,602,811	8,553,632,204,643	19.74%	Not contributing enough
2019	45,707,400,003,802	8,844,155,231,721	19.35%	Not contributing enough
2020	37,414,754,711,193	7,879,175,181,468	21.06%	Just Contribute
2021	41,606,307,405,630	8,634,664,519,292	20.75%	Just Contribute
2022	45,608,404,729,501	9,404,927,298,262	20.62%	Just Contribute
Amount		43,316,554,435,386		
Average		8,663,310,887,077	20.30%	Just Contribute

Based on the table above in the attachment, it is known that the contribution level for Motor Vehicle Tax in 2018 reached 19.74% of the total realization of Rp. 8,553,632,204,643 and the total PAD of DKI Jakarta Province is IDR. 43,327,136,602,811 is included in the very low contribution criteria. Then the percentage of motor vehicle tax contribution in 2019 is 19.35% of the total regional original income of Rp. 45,707,400,003,802 and the realization of PKB revenue was IDR. 8,844,155,231,721. So in 2019 the contribution criteria were very lacking. In 2020, the percentage of motor vehicle tax contribution is 21.06% with a realized PKB of IDR. 7,879,175,181,468 and local revenue of Rp. 37,414,754,711,193, where this year the percentage of PKB's contribution to PAD increased by 1.71%. Thus, the contribution of motor vehicle tax to DKI Jakarta Province's PAD is included in the sufficient category.

The results above show that the realization of Motor Vehicle Tax in DKI Jakarta Province contributes to Regional Original Income. The average contribution of 20.30% over the last 5 years is included in the sufficient contribution category. This happens because of the increase in vehicle selling prices every year,

**e. Motor Vehicle Title Transfer Tax Contribution (BBN-KB)**

Table 1.5 Motor Vehicle Title Transfer Fee Calculation Results (BBN-KB) 2018 – 2022

Year	Realization of PAD	Realization of BBN-KB	(%)	Results
2018	43,327,136,602,811	5,350,625,602,850	12.35%	Not contributing



				enough
2019	45,707,400,003,802	5,403,535,434,750	11.82%	Not contributing enough
2020	37,414,754,711,193	3,669,362,320,550	9.81%	Not contributing enough
2021	41,606,307,405,630	4,988,048,900,950	11.99%	Not contributing enough
2022	45,608,404,729,501	6,297,765,879,900	13.81%	Not contributing enough
Amount		25,709,338,139,000		
Average		5,141,867,627,800	11.96%	Not contributing enough

From the results of the research that has been carried out, this shows that the Motor Vehicle Transfer Fee Tax (BBN-KB) is classified as contributing very little to local original income, which can be seen from the percentage of motor vehicle tax in DKI Jakarta Province in the last five years from 2018- 2022 with an average contribution of 11.59%. This happens because the number of motorized vehicles in DKI Jakarta Province is quite high but the BBN-KB income which contributes to PAD is still relatively small. So even though the number of motorized vehicles circulating on the roads is large, the amount of BBN-KB depends on motorbike buying and selling transactions.

**f. Motor Vehicle Fuel Tax Contribution (PBB-KB)**

*Table 1.6 Motor Vehicle Title Transfer Fee Calculation Results (BBN-KB) 2018 – 2022*

Year	Realization of PAD	PBB-KB realization	(%)	Results
2018	43,327,136,602,811	1,244,763,661,522	2.87	Not Contributing
2019	45,707,400,003,802	1,262,748,852,467	2.76	Not Contributing
2020	37,414,754,711,193	995.177.276.015	2.66	Not Contributing
2021	41,606,307,405,630	1,056,950,728,325	2.54	Not Contributing
2022	45,608,404,729,501	1.434.159.136.139	3.14	Not Contributing
Amount		5,993,799,654,468		
Average		1,198,759,930,894	2.80%	Didn't contribute

From the results of the research that has been carried out, this shows that the Motor Vehicle Fuel Tax (PBB-KB) is classified as not contributing to local original income, which can be seen from the percentage of motor vehicle tax in DKI Jakarta Province in the last five years from 2018-2022, with an average contribution of 2.80%.

**5. CONCLUSIONS AND RECOMMENDATIONS**

Based on the results and discussion of the research, the following conclusions can be drawn up:

1. The realization of Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, and Motor Vehicle Fuel Tax each year fluctuates differently over 5 years. This is because every year the regional government's development plans and budget plans are adjusted to the needs of the region itself.

2. Motor Vehicle Tax, Motor Vehicle Transfer Fee, and Motor Vehicle Fuel Tax have an unfavorable contribution to Regional Original Income (PAD). The growth rate of revenue from Motor Vehicle Tax, Motor Vehicle Title Fee, and Motor Vehicle Fuel Tax over the past 5 years has been in a volatile condition, experiencing increases and decreases.

## 6. SUGGESTION

Based on the conclusions above, the suggestions that can be given from the results of this research are as follows:

1. Science can help develop science in general and can help apply tax theory in particular.
2. Future researchers can help increase knowledge in the field of taxation and can train them in applying the theory they have acquired during college.
3. For the government, it can be used as a reference in making policies to increase revenue from Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, and Motor Vehicle Fuel Tax. Apart from that, it can provide information about the contribution of Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, and Motor Vehicle Fuel Tax to Original Regional Income.

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