Tax Administration Based on Good Governance in Bangli Regency

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ABSTRACT

This study aimed at comprehending the implementation of good governance-based tax administration in Bangli Regency, focusing on examining the dynamics of implementing Samsat Kerti as a public policy product, as well as innovation from regional governments. This study employs qualitative research in a descriptive manner and a post positivist perspective, conducted in Bangli Regency. Data was collected through in-depth interviews, observations, and document analysis. Informants are purposively chosen. This research found the adoption of Samsat Kerti to optimize state income from the motor vehicle tax element, which refers to the Bangli Regency government's geographical limits. It concluded that Samsat Kerti, a form of tax administration reform based on good governance, can help the Bangli Regency Government overcome the different hurdles it may overcome. Meanwhile, the study implications are demonstrated by the fact that motor vehicle taxes are one of the primary sources of tax revenue, both practically and theoretically.

Keyword: Good-governance, Tax Administration, Public Policy, Vehicle Tax, Revenue

INTRODUCTION

The delegation of authority from the central government to regional governments through the principle of decentralization has been realized in the era of regional autonomy, as stated in Law No. 32 of 2004 concerning Regional Government, articles 21 and 22, which address regional rights and responsibilities. The right of regions to regulate and administer their own governance in accordance with their different skills, while also emphasizing the provision of community services, which is one of the functions of regional governments (Widhiasthini et al., 2021). The application of the idea of decentralization must be supplemented by the transfer of finance sources, which then become a source of Original Local Government Reveneu as a means of regional financing. One of them is Motor Vehicle Tax which is a source of income for provincial governments, including Bali Provincial government. Apart from that, there are other revenues, such as land and building tax, hotel and restaurant tax, tourist destination tax and others. Vehicle tax revenues need to be optimized so that Regional Original Income also increases significantly.

The collection procedure is based on Law Number 28 of 2009, which governs Regional Taxes and Regional Levies. Motor vehicle taxes, transfer fees, gasoline, water, and cigarettes are presumed to constitute sources of provincial tax collection under this statute. The preliminary investigation found that PKB has a substantial impact on PAD expansion in Bali. Vehicle registration fees generate Local Government Revenue for Bali Province, whereas SAMSAT (One-Stop Single Administration System) is identified as the most well-known source of governmental income among various levels of society. Samsat includes the registration and

identification of motor vehicles, as well as the payment of Vehicle Tax, Transfer of Name Fee, and contributions to the Accident Fund.

The tax applies to all districts in Bali Province, including Bangli Regency. As one of Bali Province's regions noted for its unique geographical qualities, including urban centers, mountains, and difficult-to-reach valleys. Despite varied geographical limits and situations, the governments of Bali Province and Bangli Regency are nonetheless obligated to fulfill and pursue optimal GDP (Subawa et al., 2024).

The Bali Provincial Government made a significant breakthrough by establishing the Regional Technical Implementation Unit for Regional Tax and Retribution Services as a technical implementing element for government agencies that perform specific operational activities within the Bali Provincial Regional Revenue Agency. This institution was also established in Bangli Regency with the goal of maximizing tax income, particularly motor vehicle tax. In order to optimize and increase taxpayers' interest in meeting their duties, the government is introducing a pick-up and drop-off system (Widhiasthini et al., 2024a).

This policy is called the Single Roof Administration System for Residential Homes (Samsat Kerti).The reality of Samsat Kerti implementation demonstrates that it takes a new strategy based on Good Governance, prioritizing professionalism, democracy, transparency, efficiency, accountability, effectiveness, and good service. Despite geographical constraints, its installation in Bangli Regency elicited a positive response. Based on this phenomena, it is required to conduct a closer examination of the implementation of good governance-based tax administration in Bangli Regency.

The research's urgency stems from an examination of the dynamics of implementing Samsat Kerti as an outcome of national policy and local government innovation. Given that previous public administration research has concentrated on the accomplishments and challenges of executing public programs alone (Subawa et al., 2024a). However, this study looks at these two issues from a good governance standpoint. The research problem is as follows: how is good governance-based tax administration implemented in Bangli Regency? Meanwhile, the research aims to contribute constructive and balanced thinking to the implementation of good governance-based public policies, particularly in terms of various indicators (professionalism, democracy, transparency, efficiency, accountability, effectiveness, and good service); (Widhiasthini et al., 2023).

LITERATUR RIVIEW

Several study outcomes pertinent to the research conducted are related to good governance and taxation, as well as serving as a reference for discussing the research findings. Good governance represents a new paradigm for government administration and public administration practice. As a process of making decisions whose implementation can be held jointly accountable, and as a consensus among the government, society, and the private sector to collaborate in government administration. According to the UNDP (United Nations Development Programme), good governance principles include accountability, community participation, effectiveness and efficiency, equality, rule of law, strategic vision, responsiveness, and consensus orientation. According to Browns word's (2023) paper, a healthy governance model necessitates integrity from those in power as well as regard for the general good. Sjuchro et al., (2023) emphasized the importance of maximizing local potential and consensus to form partnerships between the government and the private sector in providing community services, as well as to support the ideals of good governance, which are based on two key characteristics: transparency and community participation.

In terms of the research, it is critical to pay attention to local potential and projections of barriers that may arise when implementing government projects, particularly enhancing tax administration. Accountability, political stability, government efficacy, regulatory quality, rule of law, and corruption control are all aspects of public governance that can help to decrease corruption, strengthen governance practices, and secure justice for society (Koeswayo et al, 2024). Yong and Junya (2022) confirmed that excellent governance is a form of institutional strength that demonstrates a country's capacity.

This is supported by research undertaken by John and Mubangizi (2023), which demonstrates that South Africa has succeeded in strengthening an innovative, contextual, and bottom-up approach to community participation. Meanwhile, the conditions occurring in Ghana based on a study conducted by Alshamary & Hadad (2023) and Dye (2023) identified the standard reform model carried out by the Ghanaian government, using a neo-classical approach that focuses on formal institutions and democratic pressures.

Theoretical references related to tax administration begun from a discussion of taxes, which are mandatory contributions from people or entities to the state, which are coercive in nature according to law, and there are no direct rewards. The government uses tax revenue as much as possible for the prosperity of its people. In general, tax functions include budgeting, regulation, stability and redistribution of income (Widhiasthini et al., 2024b). The characteristics of tax are: mandatory contribution to the state, no direct reward, coercive in nature, in accordance with the law (Widhiasthini et al., 2024).

A study conducted by Miranda-Lescano et al., (2024) succeeded in establishing that redistributive fiscal policy has been a consideration in decentralization practices implemented in thirty-five countries during the 2000-2016 period. Redistributive in the form of cash assistance and direct taxes at the central and regional levels and concludes that good governance is a requirement for decentralization practices. The practice of decentralization, especially in fiscal policy, has been implemented in Indonesia, through the delegation of authority in collecting several types of taxes. Through the delegation and distribution of authority, it is hoped that good governance-based governance will be realized. Research conducted by Jin et al. (2024) shows that the tax revenue contribution is obtained from the high frequency of vehicle transactions in the sale of new and used vehicles.
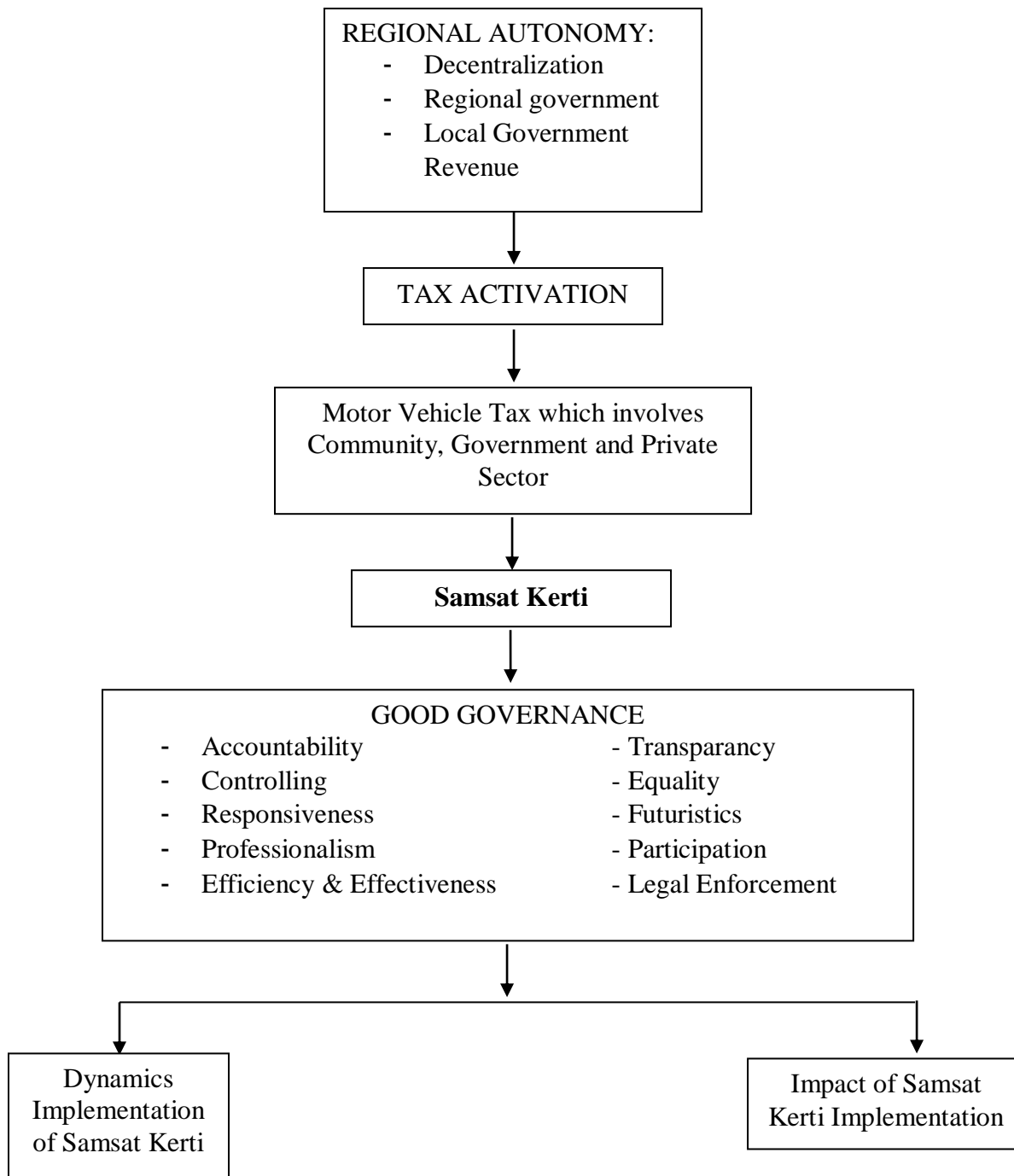
This condition illustrates the reality that occurs in various regions in Indonesia, that motor vehicle tax is one of the main sources of tax revenue. As the analysis of Khan & Nuryanah (2023) states that taxation has an important role as a source of domestic finance to realize sustainable development (SDGs). From research conducted by Yang et al. (2023) in China, that to further improve fiscal subsidy policies and tax incentives innovation is needed to achieve strategic goals. Especially to minimize tax avoidance practices, based on research conducted by Fadejeva & Tkacevs (2022) and Kurniasih et al. (2023) highlights the practice of tax avoidance which is still widespread. So special policies are needed and the urgency of issuing government regulations as an external monitoring tool that supports the theory of tax avoidance.

An interesting thing was done by the Chinese government, Li (2023) revealed that in carrying out tax reform, the Chinese government gave provincial governments the authority to set tax rates that were higher than the initial rates set, after conducting in-depth analysis. Specifically to respond to the phenomenon of increasingly slowing demand for electric vehicles, while on the one hand the use of electric vehicles is believed by governments in various countries to reduce the impact of global warming and climate change disasters, Ghosh & Sarkar (2022) in research conducted in India found that the implementation of incentives for new consumers and special tax rates for electric vehicles.

In this research, the term "Samsat" is also used, which is an abbreviation of One-Stop Single Administration System as a series of activities in carrying out registration and identification, paying taxes, transfer fees and paying mandatory donations to traffic accident funds and road transportation in an integrated and coordinated manner. It is a coordinated institution, consisting of the Indonesian National Police in charge of traffic, the Regional Financial Management Work Unit which carries out provincial tax collection, and business entities in administering Samsat.

The Province of Bali has established a policy for a One-Stop Administration System for Residential Homes, which is then termed Samsat Kerti, the trial has been in effect since 2019. It is specifically regulated based on Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of a One-Stop Single-Stop Administration System for Motor Vehicles , listed in Bali Governor Regulation Number 34 of 2020, and has been realized in Bangli Regency which is the research locus.

THEORETICAL FRAMEWORK

REGIONAL AUTONOMY:
- Decentralization
- Regional government
- Local Government Revenue

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TAX ACTIVATION

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Motor Vehicle Tax which involves Community, Government and Private Sector

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Samsat Kerti

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GOOD GOVERNANCE
- Accountability   - Transparancy
- Controlling   - Equality
- Responsiveness   - Futuristics
- Professionalism   - Participation
- Efficiency & Effectiveness - Legal Enforcement

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Dynamics Implementation of Samsat Kerti   Impact of Samsat Kerti Implementation

The adoption of decentralization in regional autonomy has given local governments the freedom to regulate all home issues, including raising local original income through taxation. Furthermore, in order to increase motor vehicle tax revenue, the government, the National Police, the community, and the corporate sector all work together to optimize. Various efforts have been undertaken to maximize the increase in local original income via a new policy known as the Single Roof Residential Administration Unit (Samsat Kerti). This study will investigate the implementation of the Samsat Kerti policy from a good governance viewpoint using ten indicators, with an emphasis on the dynamics and barriers to implementing Samsat Kerti in Bangli Regency.

RESEARCH METHOD

This research conducted by using qualitative methods in descriptive format. The determination of Bangli Regency as the research location was based on considerations; as a district that implements Samsat Kerti to

optimize collections on motor vehicle taxes. Apart from that, Bangli Regency is located in Bali's very varied geographical conditions, consisting of characteristics of urban areas, rural areas, valleys, mountains, and even some village locations that are very difficult to reach. These conditions offer rise to characteristics of ease and difficulty in accessing the use of information technology. Data collection was carried out using in-depth interviews, documentation studies and observations. Research informants include elements of the government as creators, implementers and controllers of the Samsat Kerti policy system, as well as elements of society as taxpayers. The determination of informants was carried out purposively, the researchers themselves determined the criteria for informants based on their expertise and involvement in implementing Samsat Kerti in Bangli Regency. This research uses primary and secondary data sources, with qualitative data as the main data, quantitative data as supporting data. Furthermore, the data collected was analyzed using the stages of data reduction, data presentation and drawing conclusions. To examine the validity of the data using source triangulation and researcher diligence.

DISCUSSION

Geographically, Bangli Regency is the only district in Bali Province that does not have a sea region or is directly near to one, but rather a mountainous area. Its community is diverse in terms of housing and livelihood, covering an area of 520.81 km² with a population of 197,210 people. It is divided into four sub-districts: Susut, Bangli, Tembuku, and Kintamani. The capital of Bangli is located in the Urban Area, approximately 40 kilometers from the provincial seat.This region is divided into two parts: lowland in the south and mountainous in the north. Bangli Regency accounts for approximately 9.25% of Bali Province's total territory and has the lowest GRDP among the nine districts/cities. The low GRDP indicates that each sector has not made its full contribution to developing Bangli's economy. Bangli's GRDP growth is supported by a variety of sectors, including agriculture, freshwater fishery, forestry, and others, as well as the transportation services industry, which directly contributes to tax revenue.

Implementation of Samsat Kerti Based on Good Governance

There are two important substances in the implementation of regional autonomy, namely autonomy which has implications for the rights and authority of each region to regulate its respective regions, as well as as an extension of the central government to regulate its regions. One of the obligations handed over by the central government to regional governments is to provide services to the community, as well as finding solutions to various problems that often occur by paying attention to internal and external conditions. Regional autonomy is expected to increase the efficiency, effectiveness and accountability of the public sector in each region. Through autonomy, regions are required to look for alternative sources of development financing without reducing the hope that there will still be assistance and sharing from the central government and use public funds in accordance with community priorities and aspirations. Some components of local original income are: regional taxes, regional levies, results of separated regional wealth management. Regional taxes and regional levies are expected to make a positive contribution to increasing local revenue, the management of which is left to the regional government itself.Development which is increasing from year to year requires increasing costs, so active efforts are needed to explore sources of income, especially income originating from within the country, one of which is regional taxes through the implementation of Samsat Kerti. This strategy even applies an approach so that taxpayers are more inspired to participate in paying taxes so that they can help finance development and community welfare programs.

As responsible party of raising local revenue, the government is experimenting with various approaches to ensure that motor vehicle tax payments continue to rise. To make it easier for consumers to pay motor vehicle tax, strategic efforts are taken such as initiating regular, regular payments and even coming directly to the taxpayer's home. According to sources from government elements, the government is also partnering with Village-Owned Enterprises and Village Credit Institutions to collect motor vehicle taxes in order to maximize tax income. Other attempts are conducted to strengthen the electronic system for municipal tax collections and other transactions by collaborating with banking institutions, making the payment process easier and more transparent for citizens.The findings of Khan and Nuryanah's (2023) research couldsupport to understand the regional government's efforts. Taxation plays a vital role in generating domestic finance for sustainable

development. To do this, the government has created several breakthroughs, one of which is the ball pick-up system. In addition to being relevant to research by Sjuchro et al., (2023), which emphasizes the importance of optimizing local potential and building consensus, partnerships between government and the private sector to increase community participation have been realized by collaborating with Village-Owned Enterprises and Village Credit Institutions in collecting motor vehicle taxes, so that the goal of increasing tax revenues can be maximized.

In increasing local revenue, Bali Province is attempting to maximize Motor Vehicle Tax, the collection of which refers to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. In one article it is stated that the types of provincial taxes include motor vehicle tax, motor vehicle title transfer fee, motor vehicle fuel tax, surface water tax and cigarette tax.

"The Bali Provincial Government uses tax imposition guidelines in accordance with Law 28 of 2009. To increase provincial tax revenues, steps have been taken to expand the number of mobile samsat outlets, improve the motor vehicle database, implement progressive taxes, monitor the growth rate of vehicles, and waive incentive fines to attract interest. taxpayer".

It was conveyed by informants from elements of the Bali Province Regional Revenue Agency regarding optimizing the increase in motor vehicle tax revenue. The optimization of tax payments implemented by the Bali Provincial Government can be explained by the results of research by Khan & Nuryanah (2023) that income from tax elements plays an important role as a source of state income in the realization of sustainable development (SDGs). The SDGs point in question in particular is point eight, namely sustainable economic growth. With sustainable economic growth, the government can use it as a source of development funding. So that development can be realized in a sustainable manner.

Furthermore, other informants from regional government elements also stated that around 90% of the total local revenue of Bali Province comes from motor vehicle taxes, efforts are carried out every year such as whitening, providing samsatcorner, online tax system, progressive tax system, and samsatmobile. This reality has relevance to the research of Yang et al. (2023) to further increase tax revenues, various innovations have been carried out, especially to minimize tax avoidance. Based on researchers' observations, several taxpayers have a tendency to pay motor vehicle tax when whitening has been implemented, namely a program to eliminate tax fines imposed on motor vehicle owners. Aimed at easing the public's tax burden and curbing arrears in motor vehicle tax payments. The tax collection is carried out periodically in certain months, every year and is determined through a governor's decision.

Related to good governance is one of the discussion points in this research, it can be explained that through good service, satisfaction will actually be achieved by the community. Satisfaction is a traget by the government as a public service provider and a strategic point to buildgood governance practices. Public services can be a good practice for relations between the government as a representative of the state and non-government institutions including the communityand adapted to market mechanisms. Public services also involve the interests of all elements of governance. Furthermore, the government required to implement public service administration reforms in order to achieve good governance by applying the principles of professionalism, democracy, transparency, efficiency, accountability, effectiveness, excellent service and can be accepted by the entire community.

Obstacles to Optimizing Motor Vehicle Tax Payments

The implementation of Samsat Kerti in Bangli Regency is faced with various obstacles, one of which is geographical conditions which have various characteristics, causing to difficulties for the government in providing services to the community. Public awareness of the importance of paying taxes is also still very low, mainly due to low digital literacy in using the Electronic Samsat application.

The following are informants'statements from community elements regarding electronic-based services:

"I happen to live in Kintamani, my village is far below, the internet is not good there, being able to pay using

electronic Samsat is very difficult, so I have to go to the city so I can pay my motorbike tax. Usually, while groceries shopping to fill the stall, I go to town and pay taxes when it's already the time to"

The informants statement from the community element describes the geographical conditions and challenges overcame by the community in accessing electronic-based services. This was then corroborated by the informant from the community figure element, as follows:

"The geographical constraints of Bangli Regency, especially in my area in Kintamani District, have received the government's attention by implementing Samsat Kerti, which carries out a pick-up and drop-off system, the officers themselves going to the homes of residents affected by motor vehicle tax bills. If officers do not go directly to the community, the public's awareness, especially those living in the valleys, of paying taxes is still low, especially those who have no interest in coming to town, for example to buy materials to sell at their stalls.".

Meanwhile, informants from officers responsible in collecting motor vehicle tax payments emphasized that the number of motor vehicle owners in Bangli Regency is quite high, this is due to the lack of access to public transportation that reaches remote areas. So for mobility purposes, people tend to use motorbikes. The results of researchers' observations at the research location show that the use of motorbikes in several geographically steep areas in Bangli Regency is quite high. Even elementary and middle school students were seen passing by on motorbikes to and from school. When researchers asked why they used motorbikes even though in terms of age they did not meet the requirements, they stated that their parents could not take them and pick them up from school, since they had to work. While public transportation carrying passengers is unavailable, this condition is further strengthened by the ease of motorbike ownership credit offered by motorbike dealers. The results of the researchers' observations also showed that dealers were enthusiastic and even came to remote villages to offer motorbike sales.

The various obstacles overcame by the Bangli Regency government in optimizing motor vehicle tax payments were actually initiated through the principles of good governance. The elements of accountability have been fulfilled, the first element is fiscal accountability as responsibility for motor vehicle taxes which have been collected as public funds. Legal accountability has been realized, because the Samsat Kerti breakthrough that has been carried out fulfills the principle of legal compliance. Meanwhile, the accountability side of the program has been fulfilled, because the government is the only party running the program. Process accountability has also been realized through clear procedures. The community participation side can be seen from the community's positive response to the Samsat Kerti program as a form of public policy. Effectiveness and efficiency have also been realized, because with the implementation of officers visiting vehicle owners directly to pay off motor vehicle taxes, the time required will be shorter. Through this method effectiveness has been realized, while efficiency related to the appropriate use of budget/costs is also more optimal. Because the government, as the party that collects taxes, directly receives state income from the motor vehicle tax element, apart from that, people also save on travel costs. The aspect of equality is realized through fair treatment determined by the government for the community as taxpayers, without relating it to social, economic, ethnic, religious and racial status. The issue of supremacy of law can be seen from the sanctions given if people do not fulfill their obligations to pay motor vehicle taxes, which can be in the form of fines and vehicle towing. The strategic vision of implementing Samsat Kerti is that the government has paid close attention to taxation as having an important role as a source of domestic finance to realize sustainable development, as per research by Khan & Nuryanah (2023). The responsive aspect is of course very clearly visible from changes in government work patterns to optimize motor vehicle tax revenue. Initially passively waiting for people's willingness and awareness to pay taxes, this has changed to being proactive in visiting taxpayers directly. Responsiveness is also demonstrated by digitalization steps and the use of information technology systems to respond to community demands so that they can receive services quickly.

The orientation towards consensus can clearly be observed, with a direct pick-up system the government has actually realized a consensus that the government has carried out a service function to the community. Apart from that, the implementation of Samsat Kerti is the realization of fiscal policy as a commitment to practicing the principle of decentralization as a delegation of authority in collecting several types of taxes. It is hoped that

this delegation and distribution of authority can create a government based on good governance, referring to the results of the study by Miranda-Lescano et al., (2024).

RESEARCH FINDINGS

This research generated the following findings: referring to the geographical constraints faced by the Bangli Regency government, to optimize state income from the motor vehicle tax element, Samsat Kerti (One Roof Residential Administration System) was initiated. This policy is a new breakthrough, considering that officers who represent the government proceed directly to people's homes as taxpayers. Meanwhile, previously the government was passive, waiting for taxpayers to pay off their tax bills. The implementation of Samsat Kerti is a new approach based on Good Governance which prioritizes elements of accountability, community participation, effectiveness and efficiency, equality, rule of law, strategic vision, responsiveness and consensus orientation. Regulations regarding vehicle tax payments need to be strengthened, with several administrative fines for late payment, vehicle confiscation if payment is not made within a long period of time and a reward policy for taxpayers who are disciplined and on time.

CONCLUSION

Based on the discussion, it can be concluded that good governance-based tax administration in Bangli Regency has been realized with the implementation of Samsat Kerti (One Roof Home Administration System). This system meets the principles of good governance, various obstacles faced such as geographical constraints, low digital literacy, awareness of paying taxes, tax avoidance can be overcome with Samsat Kerti. In the future, this policy will be supported by optimal resources, including human resources who have knowledge and are competent in tax administration, good work methods, measurable performance, and meet processing time requirements, and the important thing is the development of a system based on good information technology. This does not cause leaks in sources of vehicle tax revenue or other sector taxes.

RESEARCH IMPLICATIONS

The practical implications of the research are shown by the optimal application of good governance principles in the Samsat Kerti policy. This reality illustrates that motor vehicle tax is one of the main sources of tax revenue.Furthermore, the application of the principles of good governance can be carried out not only in the vehicle tax sector, but also other tax collection and imposition policies, so that the sources of tax collected can be optimal, especially since taxes are implemented with appropriate information and technology-based development systems, without hindering taxpayers and are given convenience in paying taxes.

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