

The Effectiveness of Motor Vehicle Tax Certificate Management Services during the Covid 19 Pandemic at the SAMSAT Office of Minahasa Regency

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Abstract: Since the announcement of a positive case of the Covid-19 virus in Indonesia on March 2, 2020, the government has stepped up steps in dealing with the global pandemic of Covid-19. It is important for the Samsat Office to enforce a covid-19 preventive health protocol service mechanism. Starting from the restrictions on visitors and cleanliness in the Minahasa Regency Samsat Office, and being able to prioritize the online service system but with the limitations of the system owned by the Minahasa Regency Samsat which does not allow online services so that the tax revenue target is predicted to be hampered. This study aims to determine how public services organized by ASN to taxpayers during the Covid-19 pandemic. This study uses a qualitative approach, with data collection techniques, namely: documentation, observation and interviews, with data collection techniques, namely: documentation, observation and interviews. The results showed that: a). public services provided by ASN to taxpayers have not been implemented effectively”, b). ASN at SAMSAT Minahasa Regency has not carried out its main duties and functions according to the applicable regulations, c). Public services organized by ASN and the people who come have not been in accordance with the fixed procedures for the applicable Covid-19 health protocol.

Keywords: *Effectiveness, Tax Letter, Covid-19, SAMSAT*

Introduction

Motor vehicle tax management is an obligation that must be carried out by motorized vehicle owners. For example, the annual vehicle registration re-validation and five-year vehicle registration replacement are very important for motor vehicle drivers. The validation of the STNK relates to the active period / validity of the STNK or not. If the STNK that is owned has expired, the motorized vehicle driver may be subject to sanctions. This is in line with the material of Law Number 22 of 2009 concerning Road Traffic and Transportation Article 68 which explains that every motorized vehicle operated on the road must be equipped with a Vehicle Registration Certificate (STNK) and a Motor Vehicle Number Certificate (TNKB) which is still valid. . If a motorist drives a motorized vehicle with a dead STNK (the validity period has expired) it is a violation and may be subject to administrative sanctions. Therefore, motor vehicle tax management needs to be done.

Motor vehicle tax services are also needed given the increase in the number of motorized vehicles in Minahasa Regency from time to time. With the number of motorized vehicles that continues to increase, there are also more people who will register their motorized vehicles at SAMSAT so that they can be operated. Central Bureau of Statistics of Minahasa Regency, in its development, the number of air and sea transportation was recorded at 62.20 thousand or an

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increase of 2.77% compared to the previous month. Meanwhile, at the beginning of 2015, the number of motorized vehicles in Minahasa Regency was increasing every year. The growth in the number of motorized vehicles that occurs in Minahasa Regency can be an opportunity for the Regional Government to increase the amount of local tax revenue. The more the number of motorized vehicles that exist and need to be registered, the more the income received will also increase. However, if the increase in the number of motorized vehicles is not accompanied by an increase in resources in collecting motor vehicle taxes, such as an increase in services, this can lead to other problems. Motor vehicle tax services are not optimal and taxpayer satisfaction will not be realized. Therefore, increasing the number of motorized vehicles is an opportunity as well as a challenge for the Minahasa District Government, especially the SAMSAT of Minahasa Regency, to be able to organize SAMSAT in Minahasa Regency which is intended to facilitate, simplify and accelerate tax services to the community. In accordance with the Main Duties and Functions of the PKB / BBN-KB Section.

SAMSAT Minahasa Regency is one of the government agencies in charge of providing public services in the form of goods and services directly to the community. The formation of SAMSAT in Minahasa Regency is intended to expedite, simplify and accelerate tax services to the public. SAMSAT Minahasa Regency is an integrated system of cooperation between the POLICE, the Regional Revenue Agency and Raharja Services. Services at SAMSAT Minahasa Regency include various kinds of services / handling motor vehicle taxes. The types of motor vehicle tax management at SAMSAT Minahasa Regency include services for issuing Motor Vehicle Registration Certificates (STNK), Motor Vehicle Trial Certificates, Motor Vehicle Numbers, Motor Vehicle Trials and Motor Vehicle Tax Collection (PKB), Customs Fees. Transfer of Motor Vehicle Name (BBNKB) and Mandatory Contribution of Road Traffic Accidents (SWDKLJJ).

COVID-19 is a disease caused by a new coronavirus strain, 'CO' is derived from corona, 'VI' virus, and 'D' disease. Previously, this disease was called '2019 novel coronavirus' or '2019-nCoV.' The COVID-19 virus is a new virus that is related to the same virus family as Severe Acute Respiratory Syndrome (SARS) and several types of common cold viruses (WHO, 2020). Coronavirus 2019 (Covid-19) is an infectious disease caused by the acute respiratory syndrome coronavirus 2 (Sars-CoV-2). The disease was first discovered in December 2019 in Wuhan, the capital of China's Hubei Province, and has since spread globally around the world, resulting in the 2019-2020 coronavirus pandemic. The World Health Organization (WHO) declared the 2019-2020 coronavirus outbreak an International Public Health Emergency (PHEIC) on 30 January 2020, and a pandemic on 11 March 2020.

The service process provided by SAMSAT in Minahasa Regency in the midst of the Covid-19 pandemic is one of the Government agencies in charge of providing public services in the form of goods and services directly to the community. In accordance with the data obtained through interviews with several employees at SAMSAT Minahasa Regency, the service process is intended to facilitate, simplify and accelerate tax services to the community and has been implemented where the services provided are devoted to assisting the running of Motor Vehicle Tax services. Everything is for the satisfaction of taxpayers. However, for more clarity that the service mechanism refers to Imbers No. 29 of 1999 regarding the Samsat management guidelines in the Issuance of Motor Vehicle Number Certificates, Motor Vehicle Trial Certificates, Motor Vehicle Numbers, and Collection of Motor Vehicle Taxes as well as Motor Vehicle Title Fee and the Compulsory Contribution of Road Traffic Accident Funds, and Regional Regulation Number 7 Year 2011 contains local taxes and PERMENPAN PER / 21 / M.PAN / 11/2008 concerning Guidelines for the preparation of government SOPs which aim to simplify every work process and minimize errors in the service process.

In essence, the SAMSAT service in Minahasa Regency aims to provide community satisfaction as service users. SAMSAT Minahasa Regency as one of the local government agencies must be able to serve the community optimally even though it is in the midst of the Covid-19 pandemic starting from service delivery, apparatus performance, existing work mechanisms and health protocols in SAMSAT Minahasa Regency itself. In addition, public satisfaction as a taxpayer is very important for tax officials to pay attention to. Taxpayers in paying their taxes do not feel the rewards directly, so it is natural that in the tax collection process it is balanced with good service quality. Good quality service performance will lead to taxpayer satisfaction in paying taxes and that satisfaction in turn will encourage taxpayers to comply with all their obligations.

Literature Review

Public service is an effort to fulfill the wants and needs of the community by state administrators (Sinambela, 2011). Whereas in Law Number 25 of 2009 public service is defined as an activity to meet service needs in accordance with statutory regulations for every citizen of the service of goods, services, or administrative services provided by public service providers. Decree of the Minister for Utilization of State Apartments Number 63 of 2003 defines public services as all forms of services carried out by central, regional, and in the environment of State-owned enterprises or region-owned enterprises in the form of goods or services in order to meet the appropriate needs of the community. with statutory regulations. Based on the description above, it is known that the essence of services carried out by the government is to serve the community. Thus it can be concluded that public service is an activity carried out by government officials in order to meet the needs of society so that satisfaction arises and improves society.

Effectiveness itself is the completion of work not only in terms of achieving goals but also in terms of timeliness in achieving these goals. From the above opinion it can be concluded that effectiveness is related to the problem of time. An activity is said to be effective if the activity is successfully completed in accordance with the predetermined time or in other words on time (Siagian, 2003).

Public services are all activities to fulfill basic needs in accordance with the rights of all citizens and residents for administrative services provided by service providers related to the public interest. Administration carried out by Government Agencies at the central, regional, and in the environment of State-Owned Enterprises or Regional-Owned Enterprises uses the term public service which includes administrative services. Administrative services are services that produce various forms of official documents required by the public. These documents include National Identity Card (KTP), Marriage Certificate, Birth Certificate, Death Certificate, Motor Vehicle Owner's Book (BPKB), Driving License (SIM), Motor Vehicle Number Certificate (STNK), Building Construction Permit (IMB). , Passports, Land Ownership / Ownership Certificates and so on.

Research Methods

This research was conducted with a qualitative approach. The use of a qualitative approach is intended to describe or describe PKB / BBN-KB services in SAMSAT Kab. Minahasa. This study seeks to present data and facts that occur regarding taxpayer services in SAMSAT Kab. Minahasa. With the focus of research in the form of effectiveness of motor vehicle tax letter management services in the midst of the Covid-19 pandemic. Judging from the main duties and functions of the BBN-KB PKB service section: 1. Correcting / verifying the amount of PKB / BBN-KB determination; 2. Checking and examining the completeness of taxpayer files in accordance with the provisions; 3. Print the PKB BBN-KB payment slip; 4.

Report the problems encountered to the direct supervisor; 5. Carry out tasks according to leadership instructions; 6. Creating detailed reports by name by address of new vehicles per month; 7. Create a detailed report by name by address of luxury vehicles.

Data from the research results were collected for further descriptive analysis including: Analyzing data, reducing data, arranging data in units, categorizing data, determining data validity, interpreting data. The qualitative data analysis in this study was obtained based on the results of interviews and documents. The steps taken in analyzing the results of the interview (Sugiyono, 2011).

Findings & Discussion

Motor vehicle tax management is an obligation that must be carried out by motorized vehicle owners. For example, the annual vehicle registration re-validation and five-year vehicle registration replacement are very important for motor vehicle drivers. The validation of the STNK relates to the active period / validity of the STNK or not. If the STNK that is owned has expired, the motorized vehicle driver may be subject to sanctions. This is in line with the material of Law Number 22 of 2009 concerning Road Traffic and Transportation Article 68 which explains that every motorized vehicle operated on the road must be equipped with a Vehicle Registration Certificate (STNK) and a Motor Vehicle Number Certificate (TNKB) which is still valid. . If a motorist drives a motorized vehicle with a dead STNK (the validity period has expired) it is a violation and may be subject to administrative sanctions. Therefore, motor vehicle tax management needs to be done.

In the process of services provided by the One-Stop One-Stop Administration System (SAMSAT) Kab. Minahasa is one of the government agencies in charge of providing public services in the form of goods and services directly to the public. In accordance with the data obtained through interviews with several employees in SAMSAT Kab. Minahasa, that the service process is aimed at smoothing, simplifying and accelerating tax services to the public and it has been implemented where the services provided are devoted to assisting the running of Motor Vehicle Tax services. Everything is for the satisfaction of taxpayers. However, for clarity, the service mechanism refers to the Minahasa Regent Regulation No. 7/2015 article 14 No. 2 and article 15 No. 2 concerning IS: Description of the Main Duties and Functions of the Regional Revenue Agency where the regional revenue agency is the officer in the field of PKB BBN-KB services at the Samsat Kab. Minahasa, then Imbers No. 29 of 1999 regarding the Samsat management guidelines in the Issuance of Motor Vehicle Number Certificates, Motor Vehicle Trial Certificates, Motor Vehicle Numbers, and Collection of Motor Vehicle Taxes as well as Motor Vehicle Title Fees and Mandatory Contribution of Road Traffic Accident Funds, and Regional Regulation Number 7 of the Year 2011 contains local taxes and PERMENPAN PER / 21 / M.PAN / 11/2008 concerning Guidelines for the preparation of government SOPs which aim to simplify every work process and minimize errors in the service process..

Based on the results obtained at the research location, it shows that the service process by the State Civil Apparatus in the midst of the Covid 19 Pandemic in which ASN in managing the BBN-KB PKB is not good enough in carrying out its main duties and functions and has not met the Standard Operating Procedure and fulfilled by service officers as already in the Tupoksi and SOP. This is when juxtaposed with where in carrying out the service process by ASNs it is still not optimal because in service tasks there are still obstacles in the SOP and TUPOKSI, where employees are often late, the time that has been prepared becomes delayed so that 17 minutes becomes 30 minutes, for individual employees. where in providing services it is just like that because the individual does not have the ability to follow changes, does not have the motivation to develop or have personal interests. However, there are also taxpayers who are reluctant to follow the SOP so they want the letter to finish quickly by choosing the help of a

SAMSAT officer. For this reason, ASNs must be optimal in carrying out the service process in implementing their main duties and functions as well as the Standard Operating Procedure. It was also found that the restrictions on visitors and hygiene recommended by the Covid-19 protocol in the Minahasa Regency Samsat Office have not been implemented optimally. Public services organized by ASN and the people who come have not been in accordance with the fixed procedures for the applicable Covid-19 health protocol. Then it was found that there was an online service but with the limitations of the system owned by the Samsat of Minahasa Regency so that online service was a little hampered this caused the target of receiving it to be hampered.

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