

# Towards a New Era Reforming Vehicle Tax Services for Efficiency and

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**Submission date:** 02-Feb-2024 10:56AM (UTC+0700)

**Submission ID:** 2284281763

**File name:** a\_New\_Era\_Reforming\_Vehicle\_Tax\_Services\_for\_Efficiency\_and.pdf (316.11K)

**Word count:** 3764

**Character count:** 22071



## Towards a New Era: Reforming Vehicle Tax Services for Efficiency and Transparency

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(Received: 02 September 2023

Revised: 14 October

Accepted: 07 November)

### KEYWORDS

reform, bureaucracy,  
service, public,  
transparency,  
Indonesia

### Abstract

Vehicle tax service reform is essential in meeting the challenges of efficiency, transparency, and fairness in a modern tax system. This study explores various aspects of vehicle tax service reform, focusing on implementing information technology, improved service access, and strategies to increase taxpayer compliance. Through a comparative analysis of various models of vehicle tax services in different countries, this study identifies best practices and innovations that can be adopted to improve the effectiveness of vehicle tax services. The results show that process digitization, inter-agency data integration, and customer-based service approach can significantly improve the speed, accuracy, and convenience of the vehicle tax payment process. In addition, the study also highlights the importance of transparency and communication in building public trust and improving tax compliance. Recommendations include the development of digital infrastructure, social justice-oriented policy formulation, and education and advocacy strategies to increase public awareness. Vehicle tax service reform not only has the potential to improve administrative efficiency but also support sustainable development goals through better transportation and environmental management.

### INTRODUCTION

In the age of digitalization and high demands for transparency, reform in vehicle tax services emerges as a strategic and urgent issue to address. As a crucial component of a nation's taxation system, vehicle tax plays a role in generating revenue and regulating transportation and environmental policies (Hamim & Indrastuti, 2019). Therefore, this study explores various aspects of reform in vehicle tax services, focusing on implementing information technology, improving service access, and strategies to enhance taxpayer compliance.

This research uses a comparative analysis approach, comparing different models of vehicle tax services in various countries. The goal is to identify best practices and innovations that can be adapted and implemented in diverse contexts (Adnan & Hamim, 2019). The primary questions answered in this study are how information technology can be utilized to enhance efficiency, accuracy, and transparency in vehicle tax services and how policies and communication strategies can be developed to increase taxpayer compliance and awareness.

Reform in vehicle tax services is not just about updating technology systems or administrative procedures but also about creating a system that is more inclusive, fair, and accessible to all segments of society (Nurman et al., 2022a). Therefore, this study also explores the social equity aspect of vehicle taxation, considering how tax rates and collection mechanisms can be adjusted to ensure that no community segment is disproportionately burdened.

Furthermore, the study examines how digital innovations can be integrated with public policy to create a vehicle tax service system that is efficient and supports sustainable development goals (Mustafa et al., 2020). This includes using big data for improved decision-making and developing digital applications and platforms that can help taxpayers fulfill their obligations. Finally, the research proposes recommendations based on the findings of the analysis, which include developing digital infrastructure, formulating policies oriented towards social justice, and strategies for education and advocacy to increase tax awareness and compliance (Fitriani et al., 2021; Mustafa et al., 2020; Nengsih et al., 2021; Yusriadi, Farida, et al., 2019). Thus, the reform in vehicle tax services is expected to provide benefits not



only in the form of increased efficiency and state revenue but also in offering better and fairer services to the public and contributing to more sustainable transportation and environmental management.

## 12 METHOD

### Research Design:

This study adopts a qualitative research design, focusing on an in-depth exploration of the complexities involved in reforming vehicle tax services. The design is structured to capture detailed insights, opinions, and experiences from various stakeholders.

### Data Collection Methods

#### *In-Depth Interviews*

Conducting semi-structured interviews with key stakeholders including policymakers, tax officials, industry experts, and vehicle owners. These interviews aim to gather rich, detailed data on experiences, perceptions, and attitudes towards vehicle tax service reforms.

#### *Focus Groups*

Organizing focus group discussions with diverse groups of taxpayers to elicit a range of views and opinions. This method helps in understanding the collective perspectives and is particularly useful in exploring complex issues.

#### *Document Analysis*

Reviewing existing documents, policies, reports, and previous research studies related to vehicle tax services. This includes analyzing legal frameworks, policy documents, and reports on the current state of vehicle tax services.

### 8. mpling

Purposive sampling will be used to select participants who have direct experience with or knowledge of vehicle tax services. The sample size will be determined based on the concept of saturation, where data collection continues until no new information is obtained.

### Data Analysis

The data gathered from interviews, focus groups, and document analysis will be analyzed using thematic analysis. This involves coding the data, identifying patterns, and deriving themes and sub-themes that provide a deep understanding of the reform in vehicle tax services.

### Validity and Trustworthiness

To ensure the study's validity and trustworthiness, strategies like member checking, where participants verify the interpretations, and triangulation, comparing data from different sources, will be employed. The researcher will also maintain reflexive journals to document the research process and address potential biases.

### Ethical Considerations

Ethical approval will be sought, and informed consent will be obtained from all participants. Confidentiality and anonymity of participants will be ensured throughout the study.

## RESULT

Theoretically, at least three main functions must be carried out by the government regardless of its level, namely the public service, development, and protection functions. The most important thing, then, is the extent to which the government can manage these functions to produce goods and services (services) that are economical, effective, efficient, and accountable to all people who need them. In addition, the government is required to apply the principle of equity in carrying out these functions. This means that government services should not be provided in a discriminatory manner. Services are provided regardless of the community's status, rank, or class, and all citizens have the same rights to these services by applicable regulations.

Even though the government has the functions above, this does not mean that the government must act as a monopolist in implementing all these functions. Some of these functions can become areas of duty whose implementation can be delegated to the private sector or carried out using a partnership pattern between the government and the private sector. The pattern of cooperation between the government and the private sector in providing various services to the community is in line with the idea of reinventing government developed by Osborne and Gaebler (1992).

However, because of the nature of private goods and pure public goods, the government is the only party obliged to provide pure public goods, especially public goods, which are called rules or regulations (public policy). Pure public goods in the form of these regulations have never and should not be handed over to the private sector. If this is done, the regulations will be embedded in the private interests that make the regulations so that the



regulations will become full of vested interests and unfair (unfair rules). Therefore, the role of government that will remain inherent throughout its existence is as a provider of pure public goods called rules.

The provision of public services by government officials to the community implies the function of state officials as public servants. Therefore, the position of government officials in public services is very strategic because it will determine the extent to which the government can provide the best possible service for the community, which will, therefore, determine the extent to which the state has carried out its role well by the objectives of its establishment.

Starting from the issue of asking about the public's satisfaction with what is provided by the servants, in this case, public administration is the government itself with what it wants, meaning the extent to which the public expects what they ultimately receive. This way, an assessment is made about whether expectations are the same as reality. If they are different, the government is expected to be able to correct the situation and be more thorough in improving the quality of public services.

Furthermore, it is asked whether the community's wishes, such as appropriate cost provisions, calculated time, and the quality demanded by the community, can be fulfilled. The government is expected to correct the situation if it needs to be met. In contrast, if it is met, it will continue with the following question regarding various information received by the public regarding the situation and conditions and the regulations that complement it.

Public services must be provided based on specific procedures or standards. In the Big Indonesian Dictionary, a procedure is a technical specification, or something standardized as a benchmark for carrying out activities. Thus, standard public service procedures are technical specifications of services that are standardized as a benchmark for providing public services. These public service standards are standard measures or requirements to be met in implementing public services. Public service procedures are a series of steps or stages the government must carry out to provide community services. Public service procedures cover all aspects, from receiving and processing requests to delivering services to the public. Reasonable public service procedures can increase public trust in the government, reduce bureaucracy, increase the effectiveness and

efficiency of services, and increase government transparency and accountability.

Public service providers must have service procedures to ensure that quality services are provided by public service providers so that the people receiving the services feel a high value for the services. With clear procedures, services will likely stay within public expectations. In such circumstances, a gap in expectations will arise.

Reasonable public service procedures are essential to increase public trust in the government and improve people's quality of life. In public service procedures, the government must ensure that the services provided are easily accessible to the public, effective and efficient in processing requests, and transparent in-service delivery. Thus, reasonable public service procedures will increase public satisfaction with the services provided and improve the community's quality of life in general.

The government needs to develop an effective and efficient complaint mechanism to resolve public complaints about the public services provided. The public must feel that their complaints are heard and handled quickly and appropriately, increasing their trust in the government.

The government must continue to evaluate and update existing public service procedures to ensure that the public services provided are always of high quality and can meet the community's needs. In the current digital era, the government can also utilize information and communication technology to increase the efficiency and effectiveness of public services.

## DISCUSSION

Vehicle tax service reform is a priority in many countries as existing systems often prove to be inefficient and inadequate. Issues such as slow administrative processes, lack of transparency and poor user experience are key drivers for reform (Umar, Amrin, et al., 2019; Umar, Hasbi, et al., 2019; Yusriadi, Sahid, et al., 2019). The aim is to improve efficiency, transparency, and user satisfaction.

The implementation of digital technologies such as integrated data management systems, mobile applications, and online portals are important steps in this reform. These technologies enable faster and more transparent processes, ease access to information for users, and reduce the possibility of human error. Transparency in the collection and allocation of vehicle taxes is critical to building public trust (Tamsan &



Yusriadi, 2022). Providing public access to information on how tax funds are used, as well as periodic reports, can improve the accountability of the system.

With increased data usage, it is important to ensure that user data is kept secure. Investments in cybersecurity and data encryption are key to protecting users' sensitive information from unauthorized access or data breaches. Technology reform requires human resource capacity building (Cahaya et al., 2022; Nurman et al., 2022b). Training vehicle tax staff in managing the new system and interacting with users effectively is vital to successful reform.

Before full implementation, it is important to conduct small-scale trials of the reformed system. These trials can provide valuable insights into the system's shortcomings and areas that require improvement before it is rolled out widely. Vehicle tax service reform is an ongoing process, not a one-off change. It requires continuous assessment and adjustment of the technology and processes used. The road to a more efficient and transparent future in vehicle tax services requires a commitment to innovation, improved service quality, and close cooperation between government, technology, and society (Shin et al., 2022; Zacharias et al., 2021).

The reform of the vehicle tax service emerged from the urgent need to respond to public complaints about antiquated and inefficient procedures. Excessive bureaucracy, slow processes, and lack of transparency are common problems faced by taxpayers. The urgency of this reform is reinforced by the demands of a modern society that wants faster, easier, and more transparent services (Awaluddin A et al., 2019).

Technology plays an important role in modernizing the vehicle tax system. The use of digital platforms, such as mobile applications and websites, enables more efficient processes and reduced paper usage. Integration of information systems between various government agencies eases data processing and avoids duplication of work.

Building transparency means ensuring that taxpayers have easy access to information on how their taxes are calculated, where their tax money is allocated, and how to file complaints or suggestions. Online portals with interactive dashboards can provide this information in real-time and increase accountability (Ilyas et al., 2022; Yusriadi, Awaluddin, et al., 2022).

With the increased use of digital data, data security has become a critical aspect. Protection of taxpayers'

personal data should be a priority, through the implementation of the latest encryption technology and strict security protocols. This also includes training staff to manage data responsibly. Technology alone is not enough without competent human resources. Reforms require investment in staff training, not only in new technologies but also in communication and customer service (Hasbi et al., 2019a; Sahabuddin et al., 2019). A user-oriented approach should be the focus in interactions with taxpayers.

Before widespread implementation, it is important to test the new system on a more limited scale. This allows for the identification and rectification of problems before the system is adopted nationwide. Feedback from users is crucial in this process, to ensure that the system meets their needs and expectations. Vehicle tax service reform is a dynamic process that requires continuous adaptation to changing technology and community needs (Hasbi et al., 2019b). Community engagement, through surveys and open forums, is important to gather input and ensure that the system continues to evolve according to user needs.

Collaboration between government agencies and the private sector is key to successful reform. Partnerships with technology companies, for example, can help in the development of innovative solutions, while cooperation with other agencies ensures effective data integration. A more efficient and transparent system is expected to increase tax compliance (Tamsah et al., 2020; Yusriadi, Sahid, et al., 2019; Yusriadi, Makkulawu Panyiwu Kessi, et al., 2022). By easing the payment process and providing clear information on the use of tax funds, taxpayers are more likely to fulfill their obligations on time.

## CONCLUSION

Reform of vehicle tax services is essential to create a more efficient, transparent, and user-friendly system. Key to these reforms is the adoption of advanced technology that enables process automation, reduces manual errors, and provides faster and more accurate access for taxpayers. Inter-agency data integration and investments in cybersecurity ensure user data is kept secure, building trust and compliance. The importance of training and developing human resource capacity must be addressed, as effective technology requires skilled and customer service-oriented operators. A continuous testing and evaluation process is essential to ensure that



the system performs as expected and can adapt to changing needs. Community involvement through feedback and active participation in reform is also crucial. This helps in customizing the system and strengthens accountability and transparency. Collaboration between institutions and partnerships with the private sector can accelerate innovation and efficiency. In the long term, the reformed vehicle tax system is expected to improve administrative efficiency and tax compliance and strengthen relations between the government and society. This reform is a step towards public services that are more responsive, adaptive, and future-oriented, with the use of technology as the primary driver of change.

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