

THE DETERMINANTS OF MOTOR VEHICLE TAXPAYER COMPLIANCE: EVIDENCE FROM TAX SOCIALIZATION, TRANSFER FEE EXEMPTION, AND TAX AMNESTY POLICY

Dian Aura Ramadhani^{1*}

Affiliation: ¹Accounting, Faculty of Economics and Business, Siliwangi University, Indonesia

*Correspondence: diradanisjz@gmail.com

Abstract

This study examines the role of tax socialization, transfer fee exemption, and the motor vehicle tax amnesty program in enhancing taxpayer compliance. Using a quantitative approach, primary data were collected from 100 motor vehicle taxpayers in Tasikmalaya City through structured questionnaires. The data were analyzed using multiple linear regression to test both partial and simultaneous effects of the independent variables on taxpayer compliance. The results reveal that tax socialization and the tax amnesty program have positive and significant effect on taxpayer compliance, while transfer fee exemption does not show a significant influence. Simultaneously, all variables significantly affect taxpayer compliance, indicating that a combination of educational and fiscal policies remains relevant. However, the explanatory power of the model suggests that other behavioral and institutional factors also play an important role. These findings support the Theory of Planned Behavior by highlighting that taxpayer compliance is not solely driven by economic incentives but also by cognitive and social factors. This study contributes to the literature by emphasizing the importance of integrating behavioral approaches with fiscal policies to achieve sustainable compliance. Practically, the results suggest that policymakers should prioritize tax education and strategic communication, while designing incentive programs more selectively to avoid dependency effects.

Keywords: Tax Socialization, Tax Amnesty, Fiscal Incentives, Taxpayer Compliance, Behavioral Taxation

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1. Introduction

Indonesia, as a developing country, continues to promote sustainable national development by strengthening fiscal capacity at both the central and regional levels. The implementation of regional autonomy, as stipulated in Law Number 23 of 2014, grants local governments the authority to manage resources and finances independently. In this context, regional taxes are a key instrument for increasing Regional Original Revenue (PAD), including motor vehicle taxes (PKB), which contribute significantly to regional revenue (Central Government, 2014; Central Government, 2009).

Motor vehicle taxes have significant potential, as the number of vehicles increases year after year. However, this increase in vehicle numbers is not always accompanied by increased taxpayer compliance. The phenomenon of motor vehicle tax arrears remains a serious problem. Data from the West Java Regional Revenue Agency shows that millions of vehicles will still be in tax arrears until 2024 (Nurulliah, 2025). This situation indicates a gap between potential tax revenue and actual revenue.

Cumulative fines for PKB and BBNKB II in Tasikmalaya City continued to increase significantly from 2020 to 2024, indicating a significant and disproportionate increase in arrears relative to the principal tax payable. This indicates non-compliance by the public or taxpayers.

Table 1. Total PKB and BBNKB II Fines for 2020-2024

Year	Total Fines PKB (Rp)	Total Fines BBNKB II (Rp)	Total Fines PKB and BBNKB II (Rp)
2020	502.789.500	39.671.500	542.461.000
2021	1.680.497.200	123.812.000	1.804.309.200
2022	3.162.753.800	148.947.700	3.311.701.500
2023	3.843.363.400	66.013.400	3.909.376.800
2024	3.914.551.100	74.119.600	3.988.670.700

Source: West Java Regional Revenue Agency, 2025

Low levels of taxpayer compliance can be influenced by various factors, both economic and non-economic. Economic factors include the financial burden felt by taxpayers, particularly following the COVID-19 pandemic, while non-economic factors include low awareness, a lack of understanding of tax obligations, and the perceived complexity of administrative procedures (Karimah & Faisol, 2023). Furthermore, the phenomenon of vehicles that have transferred ownership but have not yet been transferred also indicates obstacles to administrative compliance.

In an effort to address this issue, local governments, particularly the West Java Provincial Government, have implemented various strategic policies. One such policy is the motor vehicle tax amnesty program, which eliminates late tax payment fines to encourage taxpayers to pay off arrears (West Java Provincial Government, 2025). Furthermore, the government has provided an exemption from Motor Vehicle Title Transfer Fees (BBNKB II) for used vehicles to encourage vehicle legalization (West Java Provincial Government, 2023).

Furthermore, a non-fiscal approach is also implemented through tax outreach aimed at increasing taxpayer knowledge and awareness of the importance of paying taxes. This socialization is carried out through various media, both in person and digitally, to reach a wider audience. According to Wardani and Wati (2018), tax socialization plays a crucial role in shaping taxpayer understanding and positive attitudes, which ultimately can increase compliance.

Although various policies have been implemented, their effectiveness in increasing taxpayer compliance still shows mixed results. Several studies indicate that tax socialization, exemption from BBNKB (Vehicle-Owned Vehicle Tax), and tax amnesty programs have a positive impact on taxpayer compliance (Kusasih & Kustiningsih, 2023; Anjaya et al., 2023). However, other studies have found that these policies do not always have a significant impact (Sari, 2021; Widajantie & Anwar, 2020). These differing research findings indicate a research gap that requires further study.

Furthermore, based on behavioral theories such as the Theory of Planned Behavior (Ajzen, 1991), taxpayer compliance is influenced not only by economic incentives but also by psychological and social factors, such as attitudes, subjective norms, and perceived behavioral control. This indicates that a combination of fiscal policy and an educational approach is crucial in fostering sustainable compliance behavior.

Based on empirical evidence and existing research gaps, this study is relevant to analyze the impact of tax awareness campaigns, exemption from motor vehicle transfer fees, and the motor vehicle tax amnesty program on taxpayer compliance, particularly among motor vehicle taxpayers in Tasikmalaya City. This research is expected to provide theoretical contributions to the development of tax literature and practical contributions to local governments in formulating more effective policies to improve taxpayer compliance.

2. Literature Review and Hypothesis Development

2.1 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), proposed by Ajzen (1991), explains that individual behavior is influenced by intentions, which are formed from three main components: attitude toward behavior, subjective norms, and perceived behavioral control. In the context of taxation, taxpayer compliance is determined not only by economic factors but also by psychological and social factors that influence an individual's decision to fulfill their tax obligations.

Attitude toward behavior reflects the extent to which an individual holds a positive or negative view of paying taxes. Subjective norms relate to social pressure or environmental influences that encourage individuals to comply. Meanwhile, perceived behavioral control relates to the extent to which an individual feels capable or has the ease of fulfilling their tax obligations. Thus, the TPB serves as a relevant theoretical foundation for explaining how policies such as tax awareness campaigns, fiscal incentives, and tax amnesty programs can influence taxpayer compliance.

2.2 The Effect of Tax Socialization on Taxpayer Compliance

Tax socialization is a government effort to provide information, education, and understanding regarding tax regulations and obligations to the public. According to Achmari and Noor (2023), tax socialization aims to increase taxpayer knowledge and awareness so that they are encouraged to fulfill their obligations voluntarily.

From the TPB perspective, tax socialization plays a role in shaping positive taxpayer attitudes and strengthening subjective norms through systematic information dissemination. Taxpayers who have a good understanding of the benefits of taxes for development tend to have a stronger intention to comply. An individual's behavior is influenced by behavioral intentions, which are shaped by attitudes toward the behavior, subjective norms, and perceived behavioral control. Tax socialization plays an important role in enhancing taxpayers' understanding of tax regulations, procedures, rights, and obligations. Through effective socialization programs, taxpayers gain better knowledge regarding the importance of taxation and the consequences of non-compliance, which can foster positive attitudes toward fulfilling tax obligations. In addition, tax socialization can strengthen subjective norms by increasing awareness of the social responsibility associated with paying taxes and can improve perceived behavioral control by equipping taxpayers with the information needed to comply with tax regulations more easily. As taxpayers become more informed and confident in fulfilling their tax obligations, their intention to comply with tax regulations is expected to increase, leading to higher levels of taxpayer compliance. Therefore, tax socialization is expected to positively influence taxpayer compliance.

Previous research has shown that tax socialization has a positive influence on taxpayer compliance (Wardani & Wati, 2018; Rahayu & Amirah, 2018; Kusasih & Kustiningsih, 2023). However, some studies have found conflicting results, where tax socialization has no significant effect on compliance (Widajantie & Anwar, 2020).

Based on this description, the proposed hypothesis is:

H1: Tax socialization has a positive effect on taxpayer compliance.

2.3 The Effect of Motor Vehicle Transfer Fee Exemption (BBNKB II) on Taxpayer Compliance

The Motor Vehicle Transfer Fee (BBNKB II) Exemption is a regional government policy aimed at reducing the cost burden in the vehicle ownership transfer process. This policy is expected to encourage taxpayers to promptly transfer vehicle ownership and fulfill their tax obligations.

Within the TPB framework, this policy is related to increased perceived behavioral control, namely the perceived ease taxpayers experience in fulfilling their tax obligations. By reducing the cost burden, it is hoped that economic barriers can be minimized, thereby increasing compliance intentions. An individual's behavior is influenced by behavioral intentions, which are formed through attitudes toward the behavior, subjective norms, and perceived behavioral control. The Motor Vehicle Transfer Fee Exemption (BBNKB II) policy is designed to reduce the financial burden associated with transferring vehicle ownership, thereby encouraging taxpayers to comply with administrative and tax obligations related to vehicle registration. The exemption policy can positively influence taxpayers' attitudes by increasing the perceived benefits of complying with tax regulations while reducing the costs associated with ownership transfer. Furthermore, the policy may strengthen taxpayers' perceived behavioral control by making the transfer process more affordable and accessible, thereby reducing barriers to compliance. As taxpayers perceive greater convenience and economic benefits from fulfilling their obligations, their intention to comply with tax regulations is expected to increase. Consequently, the implementation of the Motor Vehicle Transfer Fee Exemption (BBNKB II) policy is likely to encourage taxpayers to complete vehicle ownership transfers and fulfill their tax obligations in a timely manner.

Several studies have shown that the provision of BBNKB has a positive effect on taxpayer compliance (Anjaya et al., 2023; Ammy, 2023). However, other studies have found that this policy has no significant effect (Sari, 2021), indicating that economic factors alone are not sufficient to drive changes in taxpayer behavior.

Based on this description, the following hypothesis is proposed:

H2: The BBNKB exemption has a positive effect on taxpayer compliance.

2.4 The Effect of Motor Vehicle Tax Amnesty Program on Taxpayer Compliance

The motor vehicle tax amnesty program is a government policy that provides relief in the form of waiving fines for late tax payments. This program aims to encourage taxpayers with outstanding payments to promptly settle their obligations.

From the TPB perspective, the amnesty program can increase taxpayers' positive attitudes toward tax payment and strengthen perceived behavioral control by reducing financial and psychological burdens. This can increase compliance intentions and behavior. An individual's behavior is determined by behavioral intentions, which are influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control. The Motor Vehicle Tax Amnesty Program is a government policy that provides relief from tax penalties and, in certain cases, outstanding tax liabilities to encourage taxpayers to fulfill their overdue tax obligations. This program can positively affect taxpayers' attitudes by reducing the financial consequences of non-compliance and increasing the perceived benefits of settling tax obligations. In addition, the amnesty program enhances perceived behavioral control by making tax compliance more affordable and achievable, particularly for taxpayers who have accumulated tax arrears. The program may also reinforce subjective norms by signaling the government's commitment to promoting compliance and encouraging taxpayers to align their behavior with legal and social

expectations. As taxpayers perceive greater convenience, reduced financial burdens, and increased opportunities to regularize their tax status, their intention to comply with tax regulations is expected to strengthen. Consequently, participation in the Motor Vehicle Tax Amnesty Program is likely to increase taxpayer compliance.

Previous research has shown that the tax amnesty program has a positive and significant effect on taxpayer compliance (Arfiyanti & Akbar, 2024; Ajhari & Hendaris, 2025; Anjaya et al., 2023). However, some studies have shown insignificant results (Sari, 2021), requiring further testing.

Based on this description, the following hypothesis is proposed:

H3: The motor vehicle tax amnesty program has a positive effect on taxpayer compliance.

To achieve the research objectives, and test these hypotheses, the conceptual framework or research model in this study is illustrated as follows:

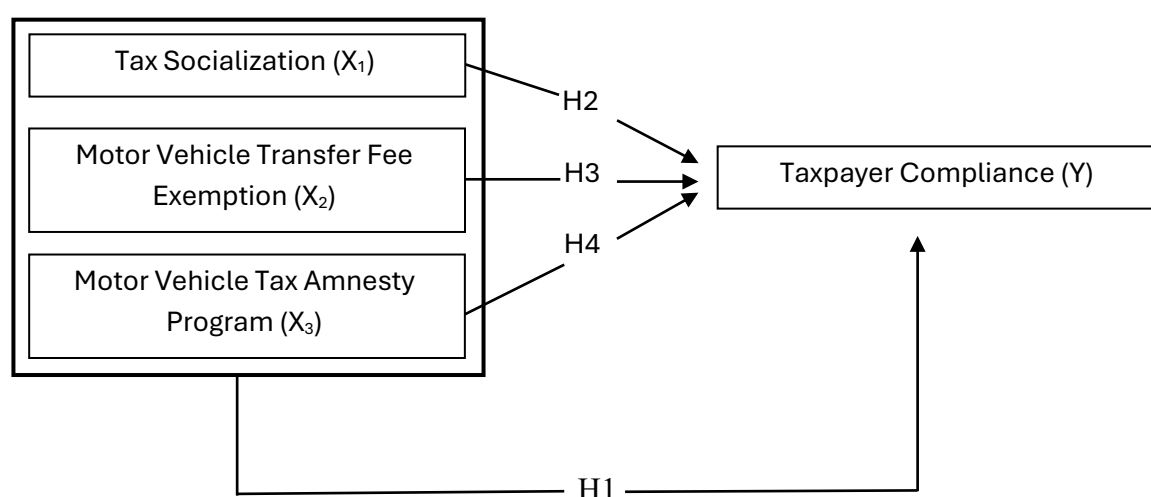


Figure 1. Research Model

3. Methodology

This study employed a quantitative approach with a survey method, aiming to test the causal relationship between the independent and dependent variables through statistical analysis. The data used were primary data obtained directly from respondents through a structured questionnaire distributed to motor vehicle taxpayers in Tasikmalaya City. The population in this study was all 253,969 motor vehicle taxpayers registered in Tasikmalaya City. The sampling technique used purposive sampling, with the criteria being taxpayers who had or were currently paying taxes and were aware of regional tax policies. Based on calculations using the Slovin formula, a sample size of 100 respondents was obtained, deemed representative for the research analysis.

The variables in this study consisted of three independent variables: tax socialization, exemption from Motor Vehicle Ownership Transfer Fee (BBNKB), and the motor vehicle tax amnesty program, and one dependent variable: taxpayer compliance. The variables were measured using a five-point Likert scale reflecting respondents' level of agreement with each statement. The research instrument was first tested through validity using Pearson correlation and reliability using Cronbach's Alpha with a minimum threshold value of 0.60, as recommended by Ghazali (2020), to ensure the instrument was sound and consistent.

Data analysis was performed using SPSS software through several stages: classical assumption testing, including normality testing using the Kolmogorov-Smirnov test, multicollinearity testing using the Variance Inflation Factor (VIF) and tolerance values, and heteroscedasticity testing using scatterplot analysis.

Next, hypothesis testing was conducted using multiple linear regression analysis with the following equation model:

$$TC = \alpha + \beta_1 TS_{i,t} + \beta_2 EXEM_{i,t} + \beta_3 TA_{i,t} + \varepsilon$$

where: *TC* reflects Tax Compliance, *TS* reflects Tax Specialization, *EXEM* reflects BBNKB Exemption, and *TA* reflects Tax Amnesty.

The collected data were analyzed using multiple linear regression to examine the effect of tax socialization, motor vehicle transfer fee exemption, and tax amnesty policy on motor vehicle taxpayer compliance. This analysis aims to identify whether these taxation policies and educational efforts significantly influence taxpayers' willingness to fulfill their tax obligations. The empirical analysis is conducted using a single regression model that incorporates all independent variables simultaneously to assess their individual and collective effects on taxpayer compliance. Specifically, the model evaluates the extent to which tax socialization improves taxpayer awareness and understanding, whether the transfer fee exemption provides sufficient incentives to encourage compliance, and whether the tax amnesty policy reduces barriers and motivates taxpayers to comply.

3.1 Variable Definition

3.1.1 Independent Variable

Tax Socialization

According to Nabila & Rahmawati (2021), tax socialization is an effort by the Directorate General of Taxes to provide education to the public, especially taxpayers, so that they know everything about taxation in terms of tax regulations and procedures which is carried out through counseling. The indicators used are tax education for the public, discussions with taxpayers and community leaders, direct information from officers to taxpayers, installation of billboards or other print media, through social media, and events to increase interest in taxes.

Motor Vehicle Transfer Fee Exemption

According to the West Java Provincial Government, namely Governor Regulation Number 2 of 2020, the Exemption from Motor Vehicle Transfer Fee (BBNKB II) is the elimination of tax rates on the transfer of motor vehicle ownership rights caused by a two-party agreement or unilateral act or circumstances that occur due to the process of buying and selling, exchanging, granting, inheritance, or entering into a business entity. The indicators used are knowledge regarding exemption from transfer tax, requirements for exemption from transfer tax, and administration of payment of exemption from transfer tax, assisting taxpayers who have BBNKB tax arrears, knowledge about the importance of paying BBNKB tax and paying off arrears voluntarily, and not harming taxpayers.

Motor Vehicle Tax Amnesty Program

According to Ammy (2023), the vehicle tax amnesty program or exemption from administrative sanctions for vehicle tax is an incentive provided by the state through a Governor's Regulation

which is intended to revive taxpayers who have not paid their motor vehicle taxes for a long time by being given an exemption from sanctions for late payments. The indicators used are knowledge regarding the vehicle tax amnesty program, requirements for the vehicle tax amnesty program, and administration of the vehicle tax amnesty program, helping taxpayers who have vehicle tax arrears, knowledge about the importance of paying taxes and paying off arrears voluntarily, and not harming taxpayers.

3.1.2 Dependent Variable

Taxpayer Compliance

According to Maulida et al. (2023), taxpayer compliance is the state of taxpayers registering, calculating, submitting, and paying their tax obligations and remitting the deposit slip according to applicable regulations without any coercive action. The indicators used are timeliness, total tax payments, complete and correct information provided, compliance with Tax Laws, and never having been involved in criminal acts in the tax sector.

4. Results and Discussion

4.1 Descriptive Statistics

Descriptive data provides an overview of data such as the highest (maximum) value, the lowest (minimum) value, the average (mean), and the standard deviation (standard deviation) of the data being studied, both independent and dependent variables. The following table presents descriptive statistics for the research variables.

Table 2. Results of Descriptive Statistical Analysis

Variables	Minimum	Maximum	Mean	Std. Deviation
TS	31	59	42,74	5,116
EXEM	22	40	29,12	4,207
TA	20	40	29,70	4,583
TC	24	50	40,09	5,459
Valid (n)			100	

Note: TS reflects Tax Specialization, EXEM reflects BBNKB Exemption, and TA reflects Tax Amnesty, TC reflects Tax Compliance.

4.2 Classic Assumption Test

The instrument testing results indicate that all statement items used in this study are valid and capable of measuring the intended constructs accurately. This is evidenced by the correlation coefficient (r-count) of each statement item being greater than the critical r-table value of 0.355. Since all items satisfy the validity criterion, each indicator is considered appropriate for representing its respective variable and can be included in the subsequent analysis. In addition, the reliability test revealed that all research variables obtained Cronbach's Alpha values exceeding 0.60, indicating a satisfactory level of internal consistency among the questionnaire items. According to Ghazali (2020), a Cronbach's Alpha value greater than 0.60 demonstrates that an instrument is reliable and capable of producing consistent measurement results.

Therefore, all research instruments were deemed both valid and reliable, making them suitable for further statistical analysis.

The classical assumption tests were also conducted to ensure that the regression model met the necessary analytical requirements. The normality test produced a significance value of 0.200, which is greater than the significance level of 0.05. This result indicates that the residuals are normally distributed, meaning that the data do not violate the normality assumption required for regression analysis. The multicollinearity test further demonstrated that all independent variables have Variance Inflation Factor (VIF) values below 10 and tolerance values above 0.10. These findings indicate that there are no strong correlations among the independent variables, suggesting that each variable contributes unique information to the model and that multicollinearity is not a concern. Furthermore, the heteroscedasticity test results showed that the scatterplot of residuals was randomly distributed without forming any specific pattern, clustering, or funnel-shaped distribution. This finding suggests that the variance of the residuals remains constant across all levels of the independent variables, indicating the absence of heteroscedasticity. Consequently, the regression model satisfies the assumptions of normality, multicollinearity, and homoscedasticity, thereby supporting the reliability and validity of the subsequent regression analysis.

4.3 Regression Test

The regression results indicate the relationship between tax socialization (TS), BBNKB exemption (EXEM), and tax amnesty program (TA) on taxpayer compliance (TC). The constant value of 14.458 suggests that when all independent variables are assumed to be zero, taxpayer compliance is predicted to be 14.458. The regression coefficients of tax socialization, BBNKB exemption, and tax amnesty program are 0.250, 0.210, and 0.296, respectively, indicating positive relationships with taxpayer compliance. Among the three variables, the tax amnesty program exhibits the largest coefficient, suggesting a relatively stronger contribution to improving taxpayer compliance compared to the other independent variables.

Table 3. Regression Test

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	14,458	4,092	3,534	0,001
TS	0,250	0,117	2,149	0,034
EXEM	0,210	0,158	1,335	0,185
TA	0,296	0,144	2,056	0,042

TS reflects Tax Specialization, EXEM reflects BBNKB Exemption, and TA reflects Tax Amnesty. Sources: Eviews Output Results (2026)

The coefficient of determination test shows an Adjusted R Square value of 0.309, indicating that tax socialization, BBNKB exemption, and tax amnesty program collectively explain 30.9% of the variation in taxpayer compliance. Meanwhile, the remaining 69.1% is influenced by other factors outside the research model, such as taxpayer awareness, tax knowledge, service quality, tax sanctions, ease of tax payment procedures, and other external factors. This result suggests that the regression model has a moderate explanatory power in explaining taxpayer compliance behavior.

Based on the partial significance test, tax socialization has a positive and significant effect on taxpayer compliance, as indicated by a significance value of 0.034 (< 0.05), suggesting that

greater tax socialization activities can improve taxpayers' understanding and compliance with tax regulations. The tax amnesty program also has a positive and significant effect on taxpayer compliance, with a significance value of 0.042 (< 0.05). This finding indicates that the implementation of tax amnesty policies can encourage taxpayers to fulfill their tax obligations and participate more actively in the tax system. In contrast, BBNKB exemption does not have a significant effect on taxpayer compliance, as evidenced by a significance value of 0.185 (> 0.05). Although the coefficient is positive, the effect is not statistically significant, indicating that the BBNKB exemption policy has not provided sufficient evidence to explain changes in taxpayer compliance within the research model.

4.4 Discussion

The Effect of Tax Socialization on Taxpayer Compliance

The results of this study indicate that tax socialization has a positive and significant effect on taxpayer compliance, meaning that the proposed hypothesis is accepted. This finding shows that effective tax socialization activities—such as education programs, dissemination of tax information, and direct guidance from tax authorities—are able to increase taxpayers' awareness, understanding, and willingness to fulfill their tax obligations. Through these activities, taxpayers obtain clearer information regarding tax regulations, payment procedures, reporting requirements, and administrative consequences of non-compliance. As a result, tax socialization helps reduce information asymmetry between taxpayers and tax authorities while improving taxpayers' comprehension of their responsibilities, which ultimately encourages higher levels of voluntary compliance.

Based on the Theory of Planned Behavior (TPB), tax socialization influences taxpayer compliance through three main determinants of behavioral intention: attitude toward behavior, subjective norm, and perceived behavioral control. Tax socialization improves taxpayers' attitudes toward compliance by increasing their understanding of the benefits of taxation, particularly its role in financing public services, infrastructure development, and government programs. This understanding fosters a more positive evaluation of tax obligations, making taxpayers more likely to view compliance as meaningful and beneficial rather than burdensome. It also strengthens subjective norms by reinforcing the perception that paying taxes is a socially expected and responsible behavior. Continuous communication from tax authorities shapes the belief that compliance aligns with societal and governmental expectations, thereby increasing social pressure to comply.

Tax socialization further enhances perceived behavioral control by equipping taxpayers with the knowledge and skills needed to complete tax-related procedures effectively. Clear instructions and accessible information reduce confusion and perceived difficulty, increasing taxpayers' confidence in their ability to comply. When taxpayers feel capable of fulfilling their obligations without excessive barriers, their intention to comply becomes stronger and is more likely to translate into actual behavior. Collectively, these TPB components explain why tax socialization significantly improves taxpayer compliance and supports the acceptance of the hypothesis.

This finding aligns with Wardani and Wati (2018) and Kusasih and Kustiningsih (2023), who stated that tax socialization is an important factor in increasing compliance. Therefore, an educational approach has proven more effective in fostering sustainable compliance behavior.

The Effect of the Motor Vehicle Transfer Fee Exemption on Taxpayer Compliance

The results of this study indicate that the motor vehicle transfer fee exemption (BBNKB exemption) has no significant effect on taxpayer compliance, meaning that the proposed hypothesis is rejected. This finding suggests that although the policy provides financial relief by reducing the costs associated with vehicle ownership transfer, the incentive is not strong enough to influence taxpayers' compliance behavior. The exemption may lower immediate transaction costs, but it does not substantially alter taxpayers' underlying motivation to fulfill their tax obligations. As a result, the policy fails to generate meaningful behavioral change in terms of compliance.

Based on the Theory of Planned Behavior (TPB), taxpayer compliance is driven by behavioral intention, which is shaped by attitude toward behavior, subjective norm, and perceived behavioral control. The BBNKB exemption primarily relates to perceived behavioral control by reducing financial constraints and making the tax-related process more affordable. However, it does not significantly influence taxpayers' attitudes toward taxation or strengthen social pressure through subjective norms. Without improvements in these psychological and social dimensions, taxpayers may not develop a stronger intention to comply, even if economic barriers are reduced.

The absence of a significant effect also indicates that financial incentives alone are insufficient to drive sustained compliance behavior. Many taxpayers may still perceive tax obligations as compulsory administrative duties rather than as socially or personally meaningful actions. In addition, the policy does not necessarily enhance the perception that tax compliance is expected or valued within society, limiting its impact on subjective norms. Consequently, from a TPB perspective, the BBNKB exemption addresses only a limited aspect of behavioral control without influencing the broader cognitive and social factors that determine compliance intentions, which explains the lack of significant effect on taxpayer compliance.

These findings support Sari's (2021) research, which stated that the exemption from the BBNKB had no significant impact. This suggests that fiscal policy needs to be integrated with other strategies, such as improving service quality and outreach, to be more effective.

The Effect of the Tax Amnesty Program on Taxpayer Compliance

The results of this study indicate that the tax amnesty program has a positive and significant effect on taxpayer compliance, meaning that the proposed hypothesis is accepted. This finding suggests that the policy is effective in encouraging taxpayers to fulfill their obligations by reducing both financial burdens and psychological barriers associated with past tax liabilities. By offering relief from administrative penalties and providing an opportunity to regularize tax status, the tax amnesty program creates a strong incentive for taxpayers to re-enter the formal tax system and improve their compliance behavior. In this way, the policy functions not only as a fiscal instrument but also as a corrective mechanism that motivates behavioral change among taxpayers.

Based on the Theory of Planned Behavior (TPB), tax amnesty influences taxpayer compliance primarily through attitude toward behavior and perceived behavioral control. The program improves taxpayers' attitudes by fostering a more favorable perception of the tax system, as it is seen as a fair and accommodating policy that provides an opportunity to resolve outstanding obligations without excessive sanctions. This positive evaluation of the policy strengthens taxpayers' willingness to comply in the future. At the same time, the reduction or

elimination of penalties enhances perceived behavioral control by making compliance appear more achievable and less burdensome, particularly for taxpayers who previously experienced difficulties in settling their tax liabilities.

These changes in attitude and perceived control contribute to stronger behavioral intentions to comply with tax regulations. When taxpayers perceive the system as more supportive and manageable, they are more likely to develop a commitment to fulfill their obligations consistently. Therefore, the acceptance of this hypothesis supports the TPB framework, which emphasizes that improvements in individuals' evaluations of behavior and their perceived ability to perform it can significantly increase the likelihood of actual compliance behavior.

These results align with Arfiyanti and Akbar (2024) and Ajhari and Hendaris (2025), who found that amnesty programs are effective in increasing compliance. However, the effectiveness of this program tends to be short-term if not accompanied by sustainable policies.

5. Conclusion

This study concludes that tax awareness programs and the motor vehicle tax amnesty program have a positive and significant impact on taxpayer compliance, while the exemption from Motor Vehicle Transfer Fees (BBNKB) did not show a significant effect. Simultaneously, all three variables influence taxpayer compliance, confirming that the combination of educational policies and fiscal incentives still plays a role in increasing compliance. However, the relatively moderate coefficient of determination indicates that taxpayer compliance is not solely determined by these policy factors but is also influenced by broader psychological, social, and institutional factors.

The implications of this study indicate that an education-based approach through tax awareness programs has a stronger and more sustainable role than fiscal incentives alone. This indicates that local governments need to prioritize communication strategies and tax literacy in compliance-boosting policies. Furthermore, the tax amnesty program has proven effective as a short-term stimulus to reduce arrears, but needs to be integrated with long-term policies to avoid moral hazard. Meanwhile, the insignificant effect of the BBNKB exemption indicates that cost-reduction policies are insufficient to change taxpayer behavior without increased awareness and a streamlined system.

Based on these findings, it is recommended that local governments improve the quality and intensity of tax outreach by utilizing digital technology and a more interactive and community-based approach. Furthermore, tax amnesty programs should be designed selectively and implemented less frequently to maintain long-term compliance. The government also needs to innovate in tax services, such as simplifying procedures and strengthening digital-based systems, to increase the perception of ease for taxpayers. For further research, it is recommended to add other variables such as taxpayer awareness, service quality, and trust in the government to provide a more comprehensive understanding of the determinants of taxpayer compliance.

Declaration of Conflicting Interests

The authors declare that there is no conflict of interest regarding the publication of this paper.

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