ANALYSIS OF THE POTENTIAL OF MOTOR VEHICLE TAXES AND THE LEVEL OF RISK DURING THE COVID-19 PANDEMIC TO INCREASE REGIONAL INCOME IN BALI PROVINCE

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Abstract:

The purpose of this study is to calculate the potential and target of Bali Province regional tax revenue in 2021, especially motor vehicle tax. Furthermore, this study is expected to be of benefit to the Provincial Government of Bali as a matter of consideration in planning local tax revenues in the context of preparing the Bali Provincial Revenue and Expenditure Budget Plan for 2021. This study only calculates the potential for regional taxes, and calculates the target of local tax revenues for 2021, in the form of Motor Vehicle Tax. Calculating the estimated potential local taxes is carried out in an aggregated manner using secondary data available in the relevant agencies, especially in the Provincial Government of Bali, the Central Bureau of Statistics, the Association of the Motor Vehicle Industry (Gaikindo), the Indonesian Motorcycle Industry Association (AISI) and several other sources. relevant internet. This aggregate estimate indicates how much potential there is to be realized. followed by studies/policies on a micro basis to identify obstacles (risks) in the field and economic and non-economic factors with trend analysis and multiple linear regression. Thus, based on the theoretical basis, it is hoped that the local government will be able to make specific policies to bring the potential into realization. The results of this study indicate that the results of calculations using four methods yield different results, but the differences are not very significant. The results of this analysis are used as material for local government considerations in determining the motor vehicle tax target for 2021. The achievement of the potential tax estimate becomes a realization highly dependent on

policies and human resource capabilities, especially in the current Covid 19 pandemic conditions.

Preliminary:

Development is essentially a process of continuous change towards a better state based on certain norms. The development that is being carried out is directed at realizing the welfare of the community by increasing high economic growth (pro-growth), to be able to create jobs (pro-jobs), which in turn increases the welfare of the community / reduces the level of poverty (pro-poor) while maintaining environmental quality (pro-environment) to realize sustainable development (sustainable development). Indonesia consists of many islands, so development does not proceed as it should if only done by the central government, therefore to accelerate development throughout Indonesia, the central government gives authority to a wider regional government which is called regional autonomy (Nahar&Zulkeppeli, 2015).

Taxes are the largest source of revenue for the Government of the Republic of Indonesia apart from the oil and gas sector and the export of non-oil and gas goods. As the largest source of government revenue, taxes can be used to finance government activities to increase community activities. Allocation of taxes for the construction of facilities and infrastructure and improving the quality of human resources and others, so that taxes play an important role in the economic activities of the community (Gaughan&Javalgi, 2018; Priliandani&Saputra, 2019). Local taxes are a source of regional income that is used to finance the implementation of regional government and also for development capital. The regional government is expected to be able to increase the accountability of the regional government and provide the potential to increase regional revenue itself, to finance regional development. Tax potential is directly related to sectoral economic activity and the system and ability of local government officials to explore potential tax sources that can be used as the main basis for Regional Original Income (Adi, 2006; Saputra et al., 2019).

The number of regional needs can be financed by Regional Original Revenue, the higher the level of quality of regional autonomy and the more independent it is in the regional financial sector (Mawarni, 2013). Regional Original Income plays an important role in the framework of financing the development of a region, and Regional Taxes are one of the sources of Regional Original Income itself. So, for Regional Governments to continue to carry out development activities, they must be able to maximize the sources of the regional revenue, one of which is from local taxes, where this regional tax is the basis for preparing revenue plans (Hatta&Riduan, 2017).

Bali is one of the provinces in Indonesia that does not have sufficient natural resources to finance development and only relies on regional income from local taxes, almost 85% of Bali Province's Original Income is contributed by local taxes, while the regional tax components include: Vehicle Taxes Motorized, Transfer of Motor Vehicle Title Fee; Motor Vehicle Fuel Tax, Surface Water Tax and Cigarette Taxes that have been given by the central government since 2014. Of the four components, the biggest contributions are Motor Vehicle Tax and Motor Vehicle Title Transfer. The ability of the community to pay Motor Vehicle Taxes and Motor Vehicle Transfer Fees are strongly influenced by the regional, national and international economic situation because the economy of Bali is highly dependent on the tourism sector. In preparing regional budgets for the coming years, regional apparatus organizations will make regional plans by setting regional revenue targets, while Bapenda is one of the government

agencies that specifically coordinate the sources of regional income from several producers. The differences between the target and the realization are as in the following table:

Table 1: Difference between Realization and Target of Each Regional Tax Component for 2015 – 2019

Year	Vehicle tax	Transfer of Motor Vehicle Title Fee	Motor Vehicle Fuel Tax	Surface Water Tax	Cigarette tax
2015	30.54	33.93	13.60	0.09	6.38
2016	34.90	32.01	11.04	0.08	7.23
2017	37.89	28.89	10.52	0.10	7.11
2018	38.59	30.75	10.47	0.09	6.98
2019	38.80	31.23	9.91	0.09	6.07

It can be seen that the organizational performance of regional apparatus or local government human resources will be good or ideal if the planning (target) is by the realization. For the performance of motor vehicle tax, always exceed the target of at least 0.7% - 9.93% exceeding the target, because the collection of motor vehicle tax by the local government is the obligation of the community to pay this tax, which is very realistic.

Table 2: Contribution of Each Regional Tax Component to Regional Original Revenue in 2015 – 2019

Year	Vehicle tax	Transfer of Motor Vehicle Title Fee	Motor Vehicle Fuel Tax	Surface Water Tax	Cigarette tax
2015	30.54	33.93	13.60	0.09	6.38
2016	34.90	32.01	11.04	0.08	7.23
2017	37.89	28.89	10.52	0.10	7.11
2018	38.59	30.75	10.47	0.09	6.98
2019	38.80	31.23	9.91	0.09	6.07

The table provides information that Bali's regional income is largely contributed by Motor Vehicle Taxes, the average contribution to local revenue is 37.38%, so motor vehicle tax contributes to regional income by 70%, this means that Bali is very dependent on local revenue. to that component. Moreover, in the future it will be more difficult to achieve the target, with Bali's situation increasingly problematic in financial management due to the COVID-19 pandemic, besides that, almost all cities in Bali (Badung, Denpasar, and Gianyar) have problems with congestion and the behavior of their already existing communities. experiencing changes, they no longer travel using vehicles, but by utilizing online platforms in making transactions (Budiasih, 2014). However, in this study, it is only focused on motor vehicle tax because of its urgency which for years has been the focus of local governments and has become the focus of increasing regional income, but in the conditions of the Covid, 19 pandemics the problem of delinquency in motor vehicle tax payments by the public has increased.

To calculate potential sources of the regional revenue, knowledge of the development of several controllable factors (policies and institutions) and uncontrollable factors (economic

variables) is required. All of these factors influence the strength of local revenue sources. These conditions will then determine; first, the size of the government's desire to determine local taxes. This is an indication of the high and low demands for the quantity and quality of public services. Second, the economic and social structure determines the ability of the community to pay all the fees set by the local government. (Ismerdekaningsih&Rahayu, 2002)

Theoretically, regional financial capacity can be increased by intensification and/or extensification. Extensification efforts are efforts to expand the types of levies. This effort must be carried out carefully by considering various aspects of national, regional economic interests and the influence of the global economy (Adi, 2006; Mulawarman, 2019). Intensification efforts are efforts to increase the independence of regional revenues by improving tax collection performance. This effort requires the ability of the region to be able to validly identify the potential for regional revenue and then be able to collect it based on the principle of benefit and justice. Furthermore, to achieve this, the various resources (software and hardware) used need to be prepared immediately (Anggiriawan et al., 2018; Farooqui&Nagendra, 2014; Saputra& Tama, 2017). To realize an increase in local tax revenue in the future (target setting), it is necessary to have measures (variables) as determining factors and methods used in increasing local tax revenue (Basri, 2015; Fajriana, 2019; Priliandani&Saputra, 2019).

This study calculates the potential for local taxes, as well as calculating the target of local tax revenue for 2021, in the form of Motor Vehicle Tax in Bali Province based on the realization of tax objects because the tax is worthy of investigation because so far it has been the basis for local revenue which reportedly is currently having problems due to the pandemic covid 19. The purpose of this study is to calculate the potential and target of Bali Province regional tax revenue in 2021, especially motor vehicle tax. Furthermore, this study is expected to be of benefit to the Bali Provincial Government as a material for consideration in preparing regional tax revenue planning in the context of preparing the Bali Provincial Revenue and Expenditure Budget Plan for 2021.

Literature Review:

Regional Finance

Regional finance plays a very important role in the era of regional autonomy where regions are given full authority to regulate their own households in carrying out government activities and services to the public (Nuraini et al., 2018; Pradita et al., 2019). Therefore, its management must be carried out effectively and efficiently so that it is right on target and effective. Regional Finance is all regional rights and obligations that can be valued in money and everything in the form of money and goods that can be used as regional property related to the implementation of rights and obligations (Dwiharyadi et al., 2012; Frasti et al., 2017; Putro&Pamudji, 2010). Regions must have financial resources so that they can provide services and welfare to the people in their regions. The provision of financial resources to the Region must be in balance with the burden or government affairs submitted to the Region (Saputra et al., 2018; Sara et al., 2019).

Locally-generated revenue

Original Regional Income aims to increase capacity and provide flexibility to regions to explore sources in the implementation of regional autonomy as the embodiment of the principle of decentralization (Wiratno et al., 2017). Original Regional Revenue, which is a source of

regional income itself, needs to be continuously increased to be able to bear part of the regional expenditure burden needed for government administration and development activities, which each year continues to increase (Darwanto&Yustikasari, 2007; Solikin, 2007). Increasing regional independence is closely related to the ability of the regions to manage Regional Original Revenue. Original Regional Revenue is revenue that is collected by regions based on regional regulations by existing regulations (Nuraini et al., 2018; Saputra et al., 2019; Saputra& Tama, 2017).

Local tax

In general, taxes are levies from the public by the state (government) based on laws that are enforceable and payable by those who are obliged to pay them without receiving direct remuneration, the results of which are used to finance the state's needs in government administration and development (Velte, 2019; Viaene&Zilcha, 2013). Regional taxes are mandatory contributions made by individuals or entities without balanced direct compensation, which can be enforced based on the prevailing laws and regulations, which are used to finance regional government administration and regional development (Mailoor et al., 2003; Susanto et al., 2014). Thus, local taxes are taxes set by local governments with local government regulations (Perda) which are collected by local governments and the results can be used to finance regional development (Punten, 2008; Sara et al., 2019). Taxes to local governments serve as the main source of income (budgetary function) and also as a regulatory function (regulatory function). Taxes as a source of regional income are used to finance the entire development process, especially regions (Adi, 2006; Saputra et al., 2019). From this phenomenon, it can be seen how important taxes are for a region, especially in supporting regional development itself because taxes are a very potential income source (Susanto et al., 2014).

Research methods:

Calculating the estimated potential local taxes is done in an aggregate manner using secondary data available from the relevant agencies, especially the Provincial Government of Bali and several other relevant sources from the internet. This aggregate estimate indicates how much potential there is to be realized. However, a study using this simple method cannot provide specific policy directions that must be taken to increase the potential for local taxes. Therefore, in calculating the potential for regional taxes, it is necessary to follow up with studies/policies on a micro basis to identify the obstacles (risks) that occur in the field and economic and non-economic factors (Sukoharsono, 2006). Thus, based on the theoretical basis, it is hoped that the local government will be able to make specific policies to bring the potential into realization.

The calculation model used to calculate the potential for local taxes is a macro projection, namely using 1) Vehicle growth (tax object), using the formula $Y^* = Yt + Y(t-1) \times (Yt - Y(t-1) / Y(t-1))$, where Y^* = estimated potential tax, Yt = Realized number of vehicles (tax object) in year t, Xt = number of vehicles in year t and $Y(t-1)$ is the number of vehicles (tax object)) in the year before. 2) Trend analysis is an analysis used to observe the overall trend of the data over a fairly long period of time. Trends can be used to predict what conditions the data will be in in the future or can be used to predict data at a certain time within a certain period of time. For every forecast there is a possibility of discrepancy in the results of the forecast, the overall accuracy of each forecasting model can be explained by comparing the predicted value with the actual value. Several calculations are commonly used to calculate the total forecast error. This calculation can be used to compare different forecasting models, as well as to supervise forecasts, to ensure that

the forecast goes well. 3) Simple linear regression. The simple regression line equation can be written as follows: $Y^* = a + b X$, where Y^* = estimated value (tax object), X = income per capita assuming economic growth of Bali Province 1 - 5% for years, 2020 and 2021 and value the coefficients a and b are the parameters to be estimated.

Data collection is intended to obtain more detailed information and directly touch the problem, while the data sources used in this study are secondary data obtained through relevant agencies in the provincial government of Bali and other relevant sources in this study. Analysis of the data obtained will then be processed and calculated using a computer Excel program, and statistical programs, with the available data, furthermore, the analysis will be carried out using appropriate approaches and methods that are in line with the study objectives, including vehicle growth, trends, regressions, and the estimated number of vehicles.

Results and Discussion:

To project motor vehicle tax in 2021 using the base year 2011 or a span of 8 years (2011 - 2019), the projection results for motor vehicle tax for 2021 use analysis tools;

1) Simple linear regression with independent variable per capita income assuming a growth of 1% in 2020 and 5% in 2021
2) Trend is linear
3) Vehicle growth
4) Predict the level of car sales
5) Combination of the 4 methods of analysis

Motor Vehicle Tax is an obligation of the public to pay it if they own a vehicle. In the calculation of motor vehicle tax for 2021 is the estimated realization in 2021 plus the estimated transfer fee for motor vehicle names in 2021, the results are as follows:

Table 3: Summary of PKB Target Projection for 2021, as well as Risk Levels

Risk	Regression	Trend	Growth	Gaikindo + AISI	Average
0%	1,877,453,378,691	1,885,486,207,310	1,877,573,754,252	1,857,037,081,204	1,874,387,605,364
1%	1,858,678,844,904	1,866,631,345,237	1,858,798,016,710	1,838,466,710,392	1,855,643,729,311
2%	1,839,904,311,117	1,847,776,483,164	1,840,022,279,167	1,819,896,339,580	1,836,899,853,257
3%	1,821,129,777,330	1,828,921,621,091	1,821,246,541,624	1,801,325,968,768	1,818,155,977,204
4%	1,802,355,243,544	1,810,066,759,018	1,802,470,804,082	1,782,755,597,956	1,799,412,101,150
5%	1,783,580,709,757	1,791,211,896,945	1,783,695,066,539	1,764,185,227,144	1,780,668,225,096
6%	1,764,806,175,970	1,772,357,034,872	1,764,919,328,997	1,745,614,856,332	1,761,924,349,043
7%	1,746,031,642,183	1,753,502,172,799	1,746,143,591,454	1,727,044,485,520	1,743,180,472,989
8%	1,727,257,108,396	1,734,647,310,725	1,727,367,853,912	1,708,474,114,708	1,724,436,596,935
9%	1,708,482,574,609	1,715,792,448,652	1,708,592,116,369	1,689,903,743,896	1,705,692,720,882
10%	1,689,708,040,822	1,696,937,586,579	1,689,816,378,827	1,671,333,373,084	1,686,948,844,828
11%	1,670,933,507,035	1,678,082,724,506	1,671,040,641,284	1,652,763,002,272	1,668,204,968,774
12%	1,652,158,973,248	1,659,227,862,433	1,652,264,903,742	1,634,192,631,460	1,649,461,092,721
13%	1,633,384,439,461	1,640,373,000,360	1,633,489,166,199	1,615,622,260,648	1,630,717,216,667
14%	1,614,609,905,674	1,621,518,138,287	1,614,713,428,657	1,597,051,889,836	1,611,973,340,613
15%	1,595,835,371,887	1,602,663,276,214	1,595,937,691,114	1,578,481,519,024	1,593,229,464,560
16%	1,577,060,838,101	1,583,808,414,141	1,577,161,953,572	1,559,911,148,212	1,574,485,588,506
17%	1,558,286,304,314	1,564,953,552,067	1,558,386,216,029	1,541,340,777,400	1,555,741,712,453
18%	1,539,511,770,527	1,546,098,689,994	1,539,610,478,487	1,522,770,406,588	1,536,997,836,399
19%	1,520,737,236,740	1,527,243,827,921	1,520,834,740,944	1,504,200,035,776	1,518,253,960,345
20%	1,501,962,702,953	1,508,388,965,848	1,502,059,003,402	1,485,629,664,964	1,499,510,084,292

The results of the analysis using the linear regression method, the motorized vehicle tax target for 2021 with the number of vehicles is 3,130,425 units or Rp.1,877,453,378,691. The results of the analysis using the linear trend method, the motorized vehicle tax target for 2021 with the number of vehicles is 3,197,109 units or Rp.1,885,486,207,310. The results of the analysis using the vehicle growth method, the PKB target for 2021 with the number of vehicles is 3,126,578 units or Rp.1,877,573,754,252. The results of the analysis using estimates from Gaikindo and AISI, the PKB target for 2021 with the number of vehicles is 3,144,015 units and in the nominal form (rupiah) of Rp.1,857,037,081,204.

The results of calculations using the four methods yielded different results, but these differences were not very significant. The results of this analysis are used as material for the government's consideration in determining the motorized vehicle tax target for 2021. The achievement of the potential tax estimate to be realized is highly dependent on policies and the ability of human resources (tax collectors) and public awareness to pay their obligations. In fact, it often happens that the potential for tax estimates is not achieved (not as expected) this is due to many factors, both technical and non-technical factors, and economic and non-economic factors. For that matter, it is necessary to consider the risk level of the possible estimated tax potential not by the realization.

The spread of Covid-19 globally has disrupted the chain of economic activity. Globally, the majority of countries in the world have implemented policies of social restrictions and mobility restrictions (lockdowns) as a preventive response to the worsening of the pandemic. The emergence of the coronavirus (covid-19) was detected for the first time in China in early December 2019. At that time, several patients came to the hospital in Wuhan with symptoms of a disease unknown to medical personnel and spread throughout the world which until now has not a cure (vaccine) was found and became a public problem in all countries both from a social, economic and political perspective, thus encouraging the governments of each country to issue steps and policies to overcome the effects of this pandemic (Uğur&Akbıyık, 2020). The speed with which the virus is transmitted has made each country race against time to issue policies that are by the conditions of their respective countries and regions. Indonesia is a country with the highest death cases due to Coronavirus infection in Southeast Asia (Uğur&Akbıyık, 2020). The first case of Corona infection in Indonesia was found in early March 2020 which happened to two Indonesian citizens in Depok, West Java. When the case first appeared, the central government did not have strategic policy steps that were decentralized to local governments to prevent the Covid-19 pandemic which eventually caused a massive pandemic to occur in all regions in Indonesia (Pfefferbaum& North, 2020)

The increase in the number of positive Corona patients is very drastic every day, causing the Indonesian government to take several mandatory policies to prevent the spread of Corona infections in Indonesia (Megatsari et al., 2020). The effects of this policy caused many businesses to temporarily close, extensive restrictions on travel and mobility, financial market turmoil, decreased public trust in the government, and high uncertainty for the community (Aliyyah et al., 2020). Local governments not only decentralize policies from the central government but also take various additional policies tailored to the conditions and traditions of their respective regions (Susilawati et al., 2020). This was done to support the objectives of the government's policies. The Covid-19 pandemic has caused significant economic disruption in the world and Indonesia. The most severe impact is the decreasing employment opportunities, even many workers experience layoffs (work relationship termination) and this is very much felt

by the most vulnerable groups of people, namely the middle to lower economic class or people who do not have sufficient savings to meet their needs. (Setyawan& Lestari, 2020). Given that the developing Asia region will experience almost no growth in 2020, the Indonesian economy is expected to contract by 1.0% in 2020, according to new forecasts from the Asian Development Bank. However, Indonesia's economic growth is expected to reach 5.3% in 2021.

The impact of Covid-19 is very felt by the people of Bali, in general, because most of the Balinese people depend on the tourism sector, either directly or indirectly, approximately 65% of Bali's economy is supported by the tourism sector, to reduce this impact there are many policies – a policy issued by the Bali local government which is expected to reduce the rate of corona infection in the Bali area. However, these policies actually had an impact on society, such as layoffs and also restrictions on the movement of the community, the most affected were workers who were directly involved in the tourism sector, so that the Balinese economy experienced a growth contraction of -1.14% in the first quarter. This pandemic also had an impact on decreasing the purchasing power of the Balinese people which had an impact on decreasing PAD in the province of Bali. As is known, almost 85% of Bali's PAD is supported by the local tax sector, especially motor vehicle taxes.

Conclusions and suggestions:

Based on several analytical models proposed by the researcher, it can be concluded that the model that will be used to estimate the 2021 Motor Vehicle Tax in Bali Province is a quadratic trend model because the error value of the forecast is the smallest. For this reason, the realization is very dependent on the policies and the ability of human resources (tax collectors) and public awareness to pay their obligations. In fact, it often happens that the potential for tax estimates is not achieved (not as expected) this is due to many factors, both technical and non-technical factors, and economic and non-economic factors. For this reason, it is necessary to consider the level of risk the possibility of estimating the potential for motor vehicle tax is not by the realization. This research contributes to the development of taxation theory by exploring the potential of local taxes. For local governments, this research is expected to be used as a basis for policymaking and increasing public awareness in paying taxes. During the Covid 19 pandemic, the government is expected to be able to overcome the problem of bad tax payments and overcome the problem of decreasing regional revenue realization. Suggestions for further research are to analyze the potential for other taxes on which regional income is based and provide policy solutions that can be taken by the government.

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