

Dharibah and Tax Competition Policy as Considerations for Taxpayers in Choosing the Domicile of Motor Vehicles

Enceng
Open University, Indonesia
enceng@ecampus.ut.ac.id

Damas Dwi Anggoro
Brawijaya University, Indonesia
damasdwi@gmail.com

Purwaningdyah Murti Wahyuni
Open University, Indonesia
purwaningdyah@ecampus.ut.ac.id

M. Jeffri Arlinandes Chandra
Open University, Indonesia
Jeffri.Chandra@ecampus.ut.ac.id

| Received: 22-07-2023 | Revised: 30-08-2023 | Accepted: 01-9-2023 | Published On: 30-10-2023

Abstract: The study aims to develop an alternative policy model to address the tax competition phenomenon's impact on GDP in three provinces within the Jabodetabek region. The research employs a mixed methods approach. This methodology is chosen to address the problem formulations outlined in Chapter I. The first and second problem formulations are tackled through a qualitative approach, while the third problem formulation is addressed through a quantitative approach. Data collection involves preliminary studies and development using interview techniques, Focus Group Discussion (FGD), library studies, documentation, and questionnaires. Qualitative data analysis employs descriptive analysis, while quantitative analysis utilizes simple linear regression analysis processed with SPSS 21.0. The research findings reveal that: (1) the imposition of motor vehicle tax in Jakarta, Bogor, and Tangerang involves distinct policies, strategies, and evaluation methods; (2) inhibitory and driving factors contribute to the presence of tax competition in Jakarta and Bogor; (3) fiscal competition influences taxable decisions in selecting the domicile of motor vehicles. This is evident from the obtained R Square value of 0.095, indicating that tax competition influences the tax decision variable in choosing the motor vehicle domicile by 9.6%.

Keywords: : *dharibah, tax competition; decision on choice of domicile; motor vehicle tax*

Abstract: Penelitian ini bertujuan menghasilkan suatu alternatif model kebijakan terhadap fenomena tax competition pada PKB di 3 provinsi di wilayah Jabodetabek. Model penelitian menggunakan metode campuran (mix method research). Mix method research digunakan untuk menjawab rumusan masalah yang telah terangkum dalam bab I, rumusan masalah yang pertama dan kedua dapat dijawab melalui pendekatan kualitatif dan rumusan masalah yang ketiga dapat dijawab melalui pendekatan kuantitatif Teknik pengumpulan data pada studi pendahuluan dan pengembangan dengan teknik wawancara, Focus Group Discussion (FGD), studi kepustakaan, dokumentasi, dan kuesioner. Analisis data secara kualitatif menggunakan analisis deskriptif, sedangkan analisis kuantitatif menggunakan analisis regresi linier sederhana yang diolah menggunakan SPSS 21.0. Hasil penelitian menunjukkan bahwa: (1) pengenalan Pajak Kendaraan Bermotor di Jakarta, Bogor dan Tangerang mempunyai kebijakan, strategi dan cara evaluasi yang berbeda-beda, (2) factor penghambat dan factor pendorong dari adanya tax competition di Jakarta, Bogor, dan Tangerang, (3) adanya pengaruh tax competition terhadap keputusan wajib pajak dalam memilih domisili kendaraan bermotor. Hal ini dapat dilihat dari Nilai R Square yang diperoleh yaitu sebesar 0,095 yang berarti bahwa tax competition pengaruh terhadap variabel keputusan wajib pajak dalam memilih domisili kendaraan bermotor sebesar 9,6%.

Keywords: *Dharibah, tax competition, keputusan pemilihan domisili, pajak kendaraan bermotor*

How to cite this article:

Enceng and others, Dharibah and Tax Competition Policy as Considerations for Taxpayers in Choosing the Domicile of Motor Vehicles, *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan*, 10.2 (2023), 217-231
doi: <https://dx.doi.org/10.29300/mzn.v10i2.3000>



Copyright (c) 2023 The Authors
Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi, dan Keagamaan
Published by Faculty of Sharia, State Islamic University of Fatmawati Sukarno Bengkulu
This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Introduction

In Arabic, tax is referred to as "Dharibah," which means to obligate, establish, or determine.¹ Linguistically and traditionally, Dharibah has various meanings in its usage. However, scholars use the term Dharibah specifically to denote wealth collected as an obligation.² This is evident in the expression that jizyah and kharaj are collected as Dharibah, meaning compulsorily or mandatorily.³ Some scholars even refer to kharaj as a form of Dharibah. Therefore, Dharibah is wealth collected by the state as a mandatory obligation, excluding jizyah and kharaj, although both can colloquially be categorized as Dharibah. It can be concluded that in Islam (according to Sharia principles), the collection of taxes for the common good to the maximum extent for society is permissible.⁴

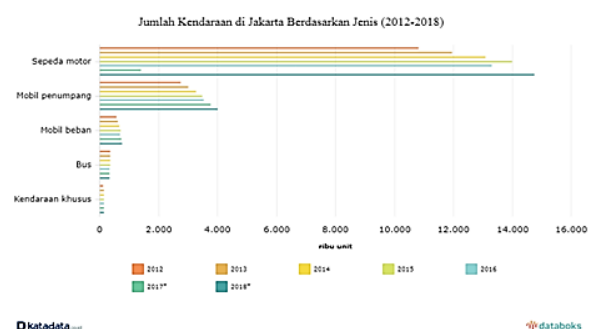
One of the impacts of technological advancements that can be felt by society is progress in the automotive sector. Currently, motor vehicles have become a basic necessity and are crucial for supporting the economy and facilitating the mobility of the population. The growth of motor vehicles in Indonesia has increased from year to year. The growth rate of motor vehicles not only includes two-wheeled vehicles but also extends to four-wheeled and more. The increasing number of motor vehicles leads to various issues, one of which is the problem of traffic congestion that is almost pervasive across the entire road network, particularly in the Jabodetabek region, which includes the provinces of DKI Jakarta, West Java, and Banten.

In 2018, the number of motor vehicles, particularly in the province of DKI Jakarta, was approximately 14.47 million units, with an average growth rate of 5.3% per year. The

quantity of motor vehicles, especially motorcycles and passenger cars, has consistently increased from year to year. According to the 2018 Transportation Statistics of DKI Jakarta, passenger cars recorded the highest growth rate of 6.48% per year during the period 2012-2016. In 2012, the number of passenger cars in Jakarta was 2.74 million units, increasing to 3.52 million units in 2016. Assuming the growth of passenger cars remained the same, the estimated number of passenger cars in Jakarta was 3.75 million units in 2017 and 3.99 million units in 2018.⁵

The following is a graph depicting the growth in the number of motor vehicles in DKI Jakarta from 2012 to 2018:

Graph 1. Number of Motor Vehicles in DKI Jakarta from 2012 to 2018



Source: Katadata.co.id

One effort to control the number of motor vehicles in Jabodetabek is the implementation of Motor Vehicle Tax (PKB). In addition to meeting budgetary principles, PKB also aligns with the principle of regular tax, meaning taxation as a tool to regulate or implement government policies in the social and economic fields, and to achieve specific goals beyond financial matters. The

¹ W Gusmansyah and W A Jafar, "The Legality of Taxpayers on Islamic Economic Law Perspective," *Strategies*, 2022.

² Fahdil Amin Al Hasan and Rifqi Qowiyul Iman, "Instrument Pajak Dalam Kebijakan Fiskal Perspektif Ekonomi Islam (Tinjauan Kritis Terhadap Penerimaan Perpajakan Dalam RAPBN 2017)," *ADLIYA: Jurnal Hukum Dan Kemanusiaan* 11, no. 2 (2019), <https://doi.org/10.15575/adliya.v11i2.4858>.

³ Dwi Astuti Nurhayati Wahyu and Novi Tri Oktavia,

"Relevance Of Al Mawardi's Reflection In The Development Of Islamic Economic Activities," *Nusantara Economy* 1, no. 1 (December 2022): 48–58.

⁴ Murtadho Ridwan, "Zakat Vs Pajak: Studi Perbandingan Di Beberapa Negara Muslim," *ZISWAF: Jurnal Zakat Dan Wakaf* 1, no. 1 (2016).

⁵ H. Widowati, "Berapa Jumlah Kendaraan Di DKI Jakarta," <http://katadata.co.id>, n.d., <http://katadata.co.id>.

imposition of a progressive rate for PKB aims to encourage the reconsideration of increasing personal motor vehicle ownership and prioritize the use of public transportation. Simultaneously, it contributes to increasing Regional Original Income (PAD).

Motor Vehicle Tax falls under the category of provincial taxes, which is part of Local Taxes. According to Law No. 28 of 2009 concerning Local Taxes and Regional Levies, Article 1 Number 12, Motor Vehicle Tax is a tax on the ownership and/or possession of motor vehicles. Article 3, paragraph 1, explains that the object of Motor Vehicle Tax is the ownership and/or possession of motor vehicles. Furthermore, the tax rates vary depending on the regulations of each region.

In Jabodetabek, comprising DKI Jakarta, West Java, and Banten, the highest PKB rate is in DKI Jakarta. According to Regional Regulation No. 2 of 2015 concerning Motor Vehicle Tax for private ownership, the first vehicle incurs a PKB rate of 2%. However, for the second, third, and subsequent vehicles, a progressive tax is applied, increasing by 0.5% for each vehicle. In West Java, as per Regional Regulation No. 13 of 2011, the PKB rate is set at 1.75%. Lastly, in Banten, the PKB rate increased from 1.5% to 1.75% starting from March 2019.

The differences in tax rates in each region are within the authority of each region, reflecting fiscal decentralization. Fiscal decentralization is the way regional governments manage budget policies, granting them the authority to handle regional budget policies, allowing for fiscal policy interactions between regions. This fiscal policy interaction ultimately leads to fiscal competition between regions. It typically occurs in areas with geographical proximity or similar economic structures.

Tax competition is defined as policy competition between governments with the aim of improving the welfare of each regional government. This competition involves public policy aspects related to government spending, taxation, and financial goals. The policies or strategies of each regional government to enhance regional autonomy

have led to competition in the context of tax policies. Thus, tax competition is often associated with setting tax rates in an area, ultimately impacting profits and taxation on resource allocation. This results in varying tax rates from one region to another, leading to capital inflows in certain areas. Regions with high tax rates may not attract capital inflows.

The consequences of tax competition drive changes or movements in factors of production, such as population migration or the movement of investment or capital, from one region to another. The movement of factors of production follows the intensive and disintensive patterns of government policies. If regional government policies are disintensive towards factors of production, these factors may move to other regions. Conversely, if regional government policies are intensive, it will encourage factors of production to enter that region.

Given the background and existing issues, the researcher is interested in understanding the impact of Tax Competition on Taxpayer Decisions in Choosing the Domicile of Motor Vehicles (A Case Study of Motor Vehicle Tax in Jakarta, Bogor, and Tangerang).

This research aims to produce an alternative policy model for the phenomenon of tax competition on PKB in three provinces in the Jabodetabek region. It is expected to contribute to the development of knowledge, provide insights into the application of tax competition, especially in the local tax sector, serve as a reference for Regional Governments (Pemda) in formulating policies to increase local tax and regional levy revenues in Regional Original Income, inform regional governments about the implementation of tax competition, and provide information to the public about the application of tax competition in Jabodetabek.

Literature Review

Definition of Tax in Sharia Principles

In Arabic, tax is called Dharibah, which means to obligate, establish, or determine. Linguistically and traditionally, Dharibah has many meanings, but scholars use the

expression Dharibah to refer to wealth collected as an obligation. This is evident in the expression that jizyah and kharaj are collected as Dharibah, meaning it is obligatory. Some scholars even consider kharaj as Dharibah. Therefore, Dharibah is wealth collected compulsorily by the state, apart from jizyah and kharaj, although both can generally be categorized as Dharibah.⁶

According to Islamic jurisprudence (*fiqh*), the definition of tax is obligatory charity collected by the government from citizens.⁷ It is called charity because there is no direct return (*iwadl mubasyir*) received by the payer. Obligatory means it can be enforced for the common good (*mashalih ammah*).

Given the essential role of taxes for the existence of the state and the welfare of the people (when managed correctly), Islam pays super serious attention through its main teachings (the pillars of Islam), namely zakat. Throughout history, taxes have evolved through three concepts.⁸

1. Tax as tribute (dharibah) to be paid by the people solely because they are servants who must serve the interests of the ruler as their lord, the ruler.
2. Tax conceptualized as a service fee (jizyah) from the people to their ruler. This concept emerged when taxpayers began to realize that the king/ruler is not a god who can treat the people as he pleases. The ruler is also a human being who holds power because of the mandate from the people. Both taxpayers and tax collectors are essentially equal human beings. Therefore, if the ruler collects taxes, it should no longer be free. Taxes must be balanced with services to the people who pay them.

3. Tax as charity for the sake of Allah, the Creator of the heavens and the earth, for justice and prosperity for all.

The permission to collect taxes according to the above scholars is primarily for the welfare of the community because government funds are insufficient to finance various "expenditures" that, if not funded, will lead to harm. Preventing harm is also an obligation, as per the principles of *usul fiqh*. Therefore, taxes should not be collected by force and power alone but because there is a duty of the Muslim community imposed on the State, such as providing security, healthcare, and education, with expenses such as allowances for soldiers, employee salaries, judges, and so on. Therefore, taxes are indeed a citizen's obligation in a Muslim state, but the state is also obliged to fulfill two conditions (requirements):⁹

1. The revenue from taxes must be considered a trust and spent honestly and efficiently to achieve the goals of taxation.
2. The government must distribute the tax burden evenly among those obligated to pay.

The scholars conclude that the permission to collect taxes emphasizes a fair tax system that aligns with the spirit of Islam. According to them, a fair tax system is one that meets three conditions:¹⁰

1. Taxes are imposed to finance expenditures genuinely needed to realize Sharia objectives.
2. The tax burden should not be too rigid in terms of the population's ability to bear it and should be distributed evenly among all those capable of paying.
3. The tax funds collected are spent honestly for the purposes for which taxes are imposed.

⁶ Maman Surahman and Fadilah Ilahi, "Konsep Pajak Dalam Hukum Islam," *Amwaluna: Jurnal Ekonomi Dan Keuangan Syariah* 1, no. 2 (2017), <https://doi.org/10.29313/amwaluna.v1i2.2538>.

⁷ Qorien Arifah Elhany Mahaka, Havizon Havizon, and Lucy Auditya, "Analisis Pelaksanaan Pajak Penghasilan Orang Pribadi (Pph21) Menurut Ekonomi Islam," *Journal of Economic, Bussines and Accounting (COSTING)* 5, no. 2 (2022), <https://doi.org/10.31539/costing.v5i2.3359>.

⁸ Ridwan, "Zakat Vs Pajak: Studi Perbandingan Di Beberapa Negara Muslim."

⁹ Kholik Khoerulloh, Omay Komarudin, and Lukman Fauzi Abdillah, "Konsep Pajak Dalam Perspektif Abu Yusuf Dan Asy-Syatibi," *Jurnal Ekonomi Syariah (An-Nisbah)* 07, no. April (2020).

¹⁰ Muhammad Fikri and Husni Thamrin, "Revitalisasi Konsep Pajak Dalam Perspektif Islam," *Tamaddun Ummah (JTU)* 1, no. 2 (2021), <https://doi.org/10.57113/jtu.v1i2.94>.

Definition of Tax According to Positive Law

According to Article 1 of Law No. 28 of 2007 concerning General Provisions and Taxation Procedures, tax is a mandatory contribution to the state owed by individuals or entities, enforced by law, without direct reciprocation, and used for the state's purposes for the maximum prosperity of the people.¹¹ Based on this definition, it can be concluded that tax is a mandatory contribution from the people paid to the state without direct reciprocation, used for the welfare of society.¹²

Functions of Tax

Tax can function to finance routine and developmental expenditures and to regulate or implement government policies. According to Resmi, tax has two functions: budgetary function and regulatory function. The budgetary function is tax as a source of government revenue to finance both routine and developmental expenditures.¹³

Local Taxes

Local tax is a tax collected by the region based on tax regulations set by the region for the purpose of financing its household as a public legal entity. Local Taxes and Regional Levies are one form of community participation in regional autonomy and a source of regional income to finance government operations and regional development.¹⁴

Motor Vehicle Tax

Motor Vehicle Tax (PKB) is one of the

types of local taxes and falls under provincial taxes. The imposition of Motor Vehicle Tax is closely related to motor vehicle activities and road usage. It is reasonable for individuals using motor vehicles to be compulsorily burdened by the government from a material perspective so that the allocated burden can be used for the development, expansion, and maintenance of roads. The theoretical reason for imposing Motor Vehicle Tax is the use of public roads, which are considered public goods for society. Additionally, the increasing number of vehicles leads to increased government spending and a rise in service costs due to the growth of congestion and the prices of land in urban areas. There's also an increase in the relative prices of materials such as asphalt and concrete. The last reason is the density of traffic and air and noise pollution.¹⁵

Motor Vehicles

According to Law No. 22 of 2009 concerning Traffic and Road Transportation, Article 1 Number 8, a Motor Vehicle is any vehicle moved by mechanical equipment in the form of an engine, excluding vehicles that run on rails.¹⁶ According to the Government Regulation of the Republic of Indonesia No. 44 of 1993 concerning Vehicles and Drivers, Article 2, types of motor vehicles can be grouped into several categories: motorcycles, passenger cars, buses, goods vehicles, and special vehicles.

Tax Competition

Tax competition is defined as the

¹¹ Prianto Budi Saptono, Ismail Khozen, and Sabina Hodžić, "Local Government Taxing Power for Digital Consumption: A Case Study of Hotel, Restaurant, and Entertainment Taxes in Indonesia," *Lex Localis* 21, no. 4 (2023): 1141 – 1165, [https://doi.org/10.4335/21.4.1141-1165\(2023\)](https://doi.org/10.4335/21.4.1141-1165(2023)).

¹² Nur Kholis Kholis, "Perpajakan Di Indonesia Dalam Perspektif Hukum Ekonomi Islam," *Jurnal Ekonomi Dan Bisnis Islam* 5, no. 1 (2010).

¹³ Mahaka, Havizon, and Auditya, "Analisis Pelaksanaan Pajak Penghasilan Orang Pribadi (Pph21) Menurut Ekonomi Islam."

¹⁴ Prianto Budi Saptono and Gustofan Mahmud, "Stimulus or Enforcement? How Intergovernmental Transfers Crowd-in Local Taxes in Indonesia," *Public Finance Review* 51, no. 6 (2023): 782 – 837,

<https://doi.org/10.1177/10911421231191961>.

¹⁵ Ghani Satria Hartanto and Dewi Kania Sugiharti, "The Impact of the Motor Vehicle Tax Award on the Increase of the West Java Province's Locally Generated Revenue; [Implikasi Regulasi Pemberian Anugerah Pajak Kendaraan Bermotor (APKB) Terhadap Peningkatan Pendapatan Asli Daerah (PAD) Provinsi Jawa Barat]," *Padjadjaran Jurnal Ilmu Hukum* 6, no. 1 (2019): 168 – 189, <https://doi.org/10.22304/pjih.v6n1.a9>.

¹⁶ Djasa Pinara Gusti et al., "Public Policy: Inconsistency of Online and Conventional Land Transportation Regulations in Indonesia on Social Conflict Implications," *International Journal of Criminology and Sociology* 10 (2021): 729 – 744, <https://doi.org/10.6000/1929-4409.2021.10.87>.

competition/policy competition between governments with the aim of improving life in each government area. There are supporting models for tax competition, namely the tax competition model (each area competes with other areas in the field of public policy) and the tax coordination model (each area collaborates in formulating tax policies to create a tax formulation that benefits each other).¹⁷ One of the regulations/policies to regulate local taxes is the Regional Tax and Retribution Law (UU PDRD). The Regional Tax and Retribution Law is expected to minimize the issue of tax competition between the central and regional governments or between regions and other regions. Competition in the field of taxation can lead to destructive competition (competition between two regions with continuously low tariff rates, causing a shortage of funding sources).¹⁸

Tax competition in a region can be observed by analyzing consumer behavior theory. Consumer behavior includes Vertical Base Competition and Horizontal Rate Competition. Vertical Base Competition is the result of tax policies at the central government level, for example, an increase in central tax rates resulting in a decrease in restaurant tax revenue. Conversely, a decrease in central tax rates can impact an increase in regional taxes. Meanwhile, Horizontal Rate Competition can be seen from competition between the same government levels (between regional governments) in determining the policies of a regional government, one of which is the policy of determining regional tax rates (with low or high rates depending on the policy of the regional government). Therefore, regional governments must be wise in the

stage of formulating tax rates, not merely following other regions that raise taxes but instead have a negative impact on not achieving tax revenue as expected. Especially if the determination of tax rates is in a prohibitive area.

Tax War

Each region has the right and obligation to regulate and manage its own government affairs to improve the efficiency and effectiveness of governance and services to the public. Based on Law No. 18 of 1997 concerning Regional Taxes and Regional Levies as amended by Law No. 34 of 2000, districts/cities are given the authority to determine the types of taxes as long as they meet the criteria set out in the law. The law also regulates the maximum tax rates for these eleven types of taxes. Regarding levies, the law only regulates principles in determining the types of levies that can be collected by regions.¹⁹

Both provinces and districts/cities are given the authority to determine types of levies other than those set by government regulations. Furthermore, government regulations establish more detailed provisions regarding the objects, subjects, and bases of imposition for these eleven types of taxes and determine 27 types of levies that can be collected by regions, as well as establishing uniform tax rates for all types of provincial taxes.

Regarding the granting of authority to set rates to avoid setting high tax rates that can excessively burden the community, regions are only given the authority to set tax rates within the maximum limits set by this law. Additionally, to avoid tax rate wars between regions for easily movable tax

¹⁷ Peng Tao, Feng Gong, and Kaiyue Zhu, "Tax Competition among Local Governments: Evidence from the Spillovers of Location-Based Tax Incentives in China," *China Economic Review* 82 (2023), <https://doi.org/10.1016/j.chieco.2023.102077>.

¹⁸ Rina Tresnawati, "The Overview of Implementation of the Vehicle Tax Collection in Increasing Revenue; [La Visión General de La Aplicación de La Recaudación de Impuestos Del Vehículo En El Aumento de Los Ingresos]," *Opcion* 34, no. Special Issue 17 (2018): 486 – 500,

<https://www.scopus.com/inward/record.uri?eid=2-s2.0-85059540798&partnerID=40&md5=fba2f2a905fbce89c4bb92c96e2e396a>.

¹⁹ Hartanto and Sugiharti, "The Impact of the Motor Vehicle Tax Award on the Increase of the West Java Province's Locally Generated Revenue; [Implikasi Regulasi Pemberian Anugerah Pajak Kendaraan Bermotor (APKB) Terhadap Peningkatan Pendapatan Asli Daerah (PAD) Provinsi Jawa Barat]."

objects, such as motor vehicles, this law also establishes minimum rates for Motor Vehicle Taxes.

The regulation of such rates is expected to still provide opportunities for people to move their vehicles to areas with lower tax burdens. Therefore, in this law, the Sale Value of Motor Vehicles as the basis for Motor Vehicle Tax and Motor Vehicle Ownership Transfer Fees are still uniformly set nationally. However, in line with the demands of the community for better services in accordance with the tax burden they bear and certain considerations, the Minister of Home Affairs can delegate the authority to determine the Sale Value of Motor Vehicles to regions. Moreover, the Motor Vehicle Tax rate policy is also aimed at reducing congestion levels in urban areas by granting regions the authority to apply progressive tax rates for the ownership of second vehicles and beyond

Hypothesis

Tax competition is a form of competition between governments aimed at vying for tax objects, whether they be goods, services, or labor. This competition takes the form of strategies or policies formulated by governments. Tax competition in the Motor Vehicle Tax is a strategic competition between governments in the field of motor vehicle taxation that affects the movement of the population. One such strategy is the government's policies on Motor Vehicle Tax to attract the population to establish the domicile of their motor vehicles in that government's jurisdiction.

The strategies or policies of each government in the field of taxation will influence the movement of production factors (capital and labor). At this level, governments will attempt to minimize tax rates to attract production factors into their jurisdiction. The subsequent increase in the flow of production factors will boost the local government's revenue through the collected taxes. To assess the presence of tax competition in a region, an analysis can be conducted using consumer behavior theory.

Consumer behavior theory,

encompassing Vertical Base Competition and Horizontal Base Competition, can be employed for this analysis. These aspects will determine the existence of Tax Competition. Referring to the Horizontal Base Competition aspect of consumer behavior theory, an increase in taxes can influence tax activities. Tax activities decrease because high tax rates ultimately lead to a decline in consumption of tax objects due to surpassing the community's financial capacity. Consequently, individuals seek alternatives by relocating the Vehicle Tax status to other regions.

Referring to the previous discussion, it can be hypothesized that the decisions of taxpayers in choosing the domicile for their motor vehicles may be influenced by the existence of tax competition. Therefore, the hypothesis can be formulated as follows:

- **Ha (Alternative Hypothesis):** Tax Competition affects the decisions of taxpayers in choosing the domicile for their motor vehicles.
- **Ho (Null Hypothesis):** Tax Competition does not affect the decisions of taxpayers in choosing the domicile for their motor vehicles.

Research Methodology

The research methodology employed in this study is a mixed-methods research approach. The use of mixed methods is necessary to address the research problems outlined in Chapter I. The first and second research problems can be addressed through a qualitative approach, while the third research problem can be addressed through a quantitative approach. This is done to discover on-the-ground issues that will provide new insights into the impact of tax competition on taxpayers' decisions in choosing the domicile for their motor vehicles. The types of data used include primary and secondary data. Data collection techniques for this research include questionnaires, interviews, Focus Group Discussions (FGD), literature studies, and documentation. Qualitative analysis involves descriptive analysis, while quantitative

analysis is performed using simple linear regression analysis with SPSS 21.0 software

Results and Discussion

Classical Assumption Test Results

Normality Test

The normality test in this study was conducted using the Kolmogorov-Smirnov Test on the variables. Data is considered normal if it has a probability value greater than 0.05 (>0.05). The results of the normality test can be seen in the following table:

Table 4.13 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.93944180
Most Extreme Differences	Absolute	.062
	Positive	.059
	Negative	-.062
Kolmogorov-Smirnov Z		.624
Asymp. Sig. (2-tailed)		.831

a. Test distribution is Normal.

b. Calculated from data.

Based on Table 4.13, the normality test in this study used the One-Sample Kolmogorov-Smirnov test. The significance value (Asymp. Sig-2 tailed) obtained is 0.831, which is greater than 0.05. Thus, it can be said that the data is normally distributed.

Simple Linear Regression Analysis

Results of Simple Linear Regression Analysis

Simple linear regression analysis is used to measure the magnitude of the influence of the independent variable, Tax Competition (X), on the dependent variable, the Taxpayer's Decision in Choosing the Domicile of Motor Vehicles (Y). The simple linear regression equation can be seen in Table 4.14 below:

Table 4.14 Results of Simple Linear Regression Analysis

Coefficients ^a		
Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	30.559	5.130
TOTAL X	.167	.052

a. Dependent Variable: TOTAL_Y

Source: Processed by the researcher, 2020

Based on Table 4.14, the regression equation is as follows:
 $Y = 30.559 + 0.167X$

The results of this regression equation can be interpreted by looking at the constant value of 30.559. This value indicates that the Taxpayer's Decision in Choosing the Domicile of Motor Vehicles will be 30.559 when Tax Competition is equal to zero. This can be explained as the Taxpayer's Decision in Choosing the Domicile of Motor Vehicles will not exist if there is no Tax Competition.

The variable Tax Competition (X) has a positive effect on the Taxpayer's Decision in Choosing the Domicile of Motor Vehicles, with a regression coefficient of 0.167. This suggests that if Tax Competition increases by 1 percent, the Taxpayer's Decision in Choosing the Domicile of Motor Vehicles will increase by 0.167 percent, assuming other variables are considered constant. Based on the above interpretation, it can be concluded that Tax Competition influences the Taxpayer's Decision in Choosing the Domicile of Motor Vehicles.

Results of the Coefficient of Determination Test (R²)

The results of the coefficient of determination test (R²) are presented in Table 4.14 below:

Table 4.15 Results of the Coefficient of Determination Test (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.308	0.095	0.086	5.96967

Source: Processed by the researcher, 2020

Table 4.14 indicates that the Adjusted R Square is 0.086, meaning that 8.6% of taxpayers' decisions in choosing the domicile of motor vehicles will be influenced by the independent variable, which is Tax Competition. Meanwhile, the remaining 91.4% is attributed to the influence of other variables not included in this study.

Hypothesis Testing

Results of Hypothesis Testing (t-test)

Hypothesis testing is conducted to

determine whether the hypotheses in this study are reasonable and, therefore, accepted, or if the hypotheses are unreasonable and should be rejected. The hypothesis testing conducted in this study utilizes the t-test. The t-test is performed to determine the influence of independent variables on the dependent variable from the significant or non-significant regression analysis, in other words, whether the assumed model is appropriate or not. The decision-making criteria for the t-test are as follows:

1. If the significance value < 0.05 or the t-value is greater than the critical t-value, then H_0 is rejected, and H_a is accepted, indicating a significant influence between the independent variable and the dependent variable.
2. If the significance value > 0.05 or the t-value is smaller than the critical t-value, then H_0 is accepted, and H_a is rejected, indicating no significant influence between the independent variable and the dependent variable. The results of the t-test can be seen in the following table.

Table 4.15 Results of the t-test

Variabel	t hitung	t tabel ($\alpha=0,05$; df=98)	Sig.	Keputusan
X	3,207	1,98447	0,002	Diterima

Source: Processed by the researcher, 2020

Based on Table 4.15, the calculated t-value is 3.207, while the tabulated t-value is 1.98447. This indicates that the calculated t-value (3.207) is greater than the tabulated t-value (1.98447), or in other words, the Sig. value (0.002) is less than α (0.05). Therefore, the regression analysis model is significant. This implies that H_0 is rejected, and H_a is accepted, concluding that the dependent variable (taxpayers' decisions in choosing the domicile of motor vehicles) can be significantly influenced by the Tax

Competition variable. Based on the overall results, it can be inferred that the independent variable has a significant influence on taxpayers' decisions in choosing the domicile of motor vehicles, and it is evident that this independent variable has a high impact on such decisions.

Discussion

Imposition of Motor Vehicle Tax in Jakarta, Bogor, and Tangerang

The Motor Vehicle Tax (PKB) is a provincial tax. The PKB in Jakarta applies to vehicles that will contribute to tax revenue in the DKI Jakarta Province, while Bogor contributes to the tax revenue of the West Java Province, and Tangerang contributes to the Banten Province. The legal basis for imposing PKB varies in each region, in accordance with the authority granted to each local government. This aligns with Law Number 23 of 2004 concerning regional governments, granting local governments the right, authority, and obligation to regulate and manage their own government affairs and the interests of the local community.²⁰

The legal basis for the imposition of PKB in DKI Jakarta is outlined in Regional Regulation (Perda) DKI Jakarta Number 2 of 2015, amending Perda Number 8 of 2010 regarding Motor Vehicle Taxes. This regulation includes provisions for the application of progressive tax rates and encompasses tax collection regulations, including payment procedures and administrative sanctions. Payment of PKB in DKI Jakarta can be made by visiting the main Samsat office, Samsat outlets, mobile Samsat units, district Samsat outlets, Drive Thru services, or online services through e-samsat.²¹

In contrast, the imposition of PKB in the West Java Province is based on the Law on Regional Taxes and Regional

²⁰ Mohamad Guntoro, "DESENTRALISASI DAN OTONOMI DAERAH", *CENDEKIA Jaya* 3, no. 2 (2021): 1-8, <https://doi.org/https://doi.org/10.47685/cendekia-jaya.v3i2.184>. No Title.

²¹ dan Amy Yayuk Sri Rahayu Indrayanti, Ana Maisyaroh,

"MEKANISME PEMUNGUTAN PAJAK KENDARAAN BERMOTOR DI PROVINSI DKI JAKARTA," *Moderat : Jurnal Ilmiah Ilmu Pemerintahan* 8, no. 2 (2022): 362-75., <https://doi.org/https://doi.org/10.25157/moderat.v8i2.2710>.

Commissions, specifically PKB Law 28 of 2009. This is then detailed in Regional Regulations (Baperda) and the Governor's Representation on the procedures for implementing PKB collection. The West Java Provincial Revenue Agency (Bapenda) generally follows the contents of Perda and Pergub in implementing PKB collection, with the only difference being the tax rates. In Banten Province, the legal basis for PKB imposition is Law Number 28 of 2011 concerning Motor Vehicle Taxes, subsequently detailed in Regional Regulation (Perda) Number 1 of 2009. These regulations cover PKB imposition, including tax rates, payment procedures, and administrative sanctions.

The PKB imposition rates in DKI Jakarta are considered the highest compared to West Java and Banten Provinces. The PKB rate in DKI Jakarta is set at 2%, determined by the local government based on the community's financial capacity. The imposition of this high rate is expected to alleviate traffic congestion and address the continuous growth in automotive production. Meanwhile, in West Java and Banten Provinces, the rate is 1.75% for the first vehicle, and for the second to fifth vehicles, an additional 0.5% is applied. The PKB rates in West Java and Banten for the sixth and seventh vehicles are 3.75%. According to Law 28/2009, each person is only allowed to own a maximum of five motor vehicles, a regulation also applicable in Banten Province. There are future plans for Java and Bali to implement the same rates of 1.75% and 3.75%. However, currently, DKI Jakarta has implemented a 2% rate with a progressive rate of 10%.

Initially, the applicable tax rate in West Java was 1.5%, which was rationalized to 1.75%. It can be concluded that the reasonable rate for West Java is 1.75% as it is considered not burdensome for the community. If DKI Jakarta applies a rate of 2%, it is because they believe the community can afford it. Unlike West Java and Banten, which apply a 1.75% rate, even though there is an opportunity to raise it to 2%, Bapenda West Java still considers the community's ability. West Java can afford the 1.75% rate because there is concern that if the rate is raised to match DKI

Jakarta, the ability of the West Java community to pay PKB will decrease.

The same approach is taken by the Province of Banten. If there are new regulations in the future, Bapenda Banten will follow the prevailing policy in line with the decisions/agreements of Bapenda throughout Indonesia. However, if the rate is perceived as quite high, each region is given the authority to provide freedom, creating competition among Bapenda in each region. This competition leads to tax competition between regions.

The implementation of high PKB rates perceived by the public can lead to violations by taxpayers (WP). One such violation is taxpayers' reluctance to pay PKB, making them non-compliant taxpayers. To address this, local governments establish provisions by imposing administrative sanctions for taxpayers who do not fulfill their PKB payment obligations. During the pandemic in DKI Jakarta from April 3 to May 29, 2020, PKB fines were not subject to tax removal sanctions, and this policy also regulated the exemption from BBNKB fines.

Procedures for PKB payment in West Java and Banten Provinces can be done online or in person. It can also be done through drive-thru services. The West Java government also collaborates with Bank BJB for PKB payment processes, with e-commerce partners and outlets in malls. The Banten Provincial Government, in collaboration with Bank BJB, facilitates online Samsat payments, SamBat (Samsat Banten), Tokopedia, LinkAja, and Gopay.

The administrative sanctions imposed by Bapenda West Java during the pandemic follow the "Triple Untung" program. This program stipulates that fines will be waived for progressive taxes with a 3.75% rate. For example, if someone wants to transfer ownership and has arrears exceeding 1.75% and totaling 3.75%, when they transfer ownership, they only need to pay 1.75%. If the arrears are for 5-10 years, Bapenda will only collect taxes for the past 4 years, and for the subsequent period, it will be waived. Bapenda hopes that with this program, people who previously did not pay taxes will

become more diligent in paying. Another program is dedicated to people who pay taxes/fines before the due date/on time and will be given a 2% tax rate reduction for a maximum of 6 months ahead and a maximum of a 10% discount rate, calculated at 2% per month before the due date. This is also a form of support and assistance from Bapenda to the community during the pandemic and to improve the discipline of the community in paying taxes/fines before the due date.

The Banten Provincial Government, during the pandemic, implemented a policy of eliminating administrative sanctions or fines for PKB, BBNKB, Motor Vehicle Fuel Tax, and eliminating progressive tariffs. This policy was in effect from November 5 to December 23, 2020. This aligns with the statement from the Banten Provincial Government that to provide convenience to the community in paying local taxes, they issued regulations, including Governor Regulation of Banten Number 60 of 2020 concerning the Elimination of Administrative Sanctions or Fines for Annual Motor Vehicle Taxes, Transfer of Motor Vehicle Ownership, Mutation from Outside the Area, Mutation Within the Area, and Elimination of Progressive Tariffs.

Every region strives to provide the best service to its citizens in fulfilling tax obligations. Not only do different regions have different regulations/policies, but the service systems provided by each region also vary depending on the conditions of that area. In providing PKB services, the Regional Revenue Agency (Dispenda) is assisted by officers from other units to optimize tax revenue and facilitate the performance of Dispenda. In DKI Jakarta Province, Dispenda DKI Jakarta is assisted by PKB service units spread across the 5 regions of DKI Jakarta. This aims to facilitate PKB payments, ensuring that tax revenue reaches its target. Tax services in DKI Jakarta are carried out in accordance with the provisions and regulations in force in the DKI Jakarta region. In West Java Province, the regulations for PKB imposition made by the local government are not detached from the role of several parties, one of which is Dispenda

West Java. Below the PJKB District, there is Dispenda, and the existence of Dispenda greatly helps Bapenda in tax administration. Meanwhile, in Banten Province, the role of Dispenda is assisted by the Regional Revenue Agency (Bapenda) and PKB service officers.

In addition to different policies, each local government has its own strategy depending on the conditions of a particular area. One strategy employed by the DKI Jakarta government is conducting joint raids and door-to-door checks on motor vehicle taxpayers in the 5 city regions once a month, cleansing motor vehicles with arrears through the delivery of warning letters, affixing stickers to tax defaulters, integrating licensing with local tax obligations (Tax Clearance), updating tax object data based on the National Identity Number (NIK), involving district and sub-district authorities in delivering BDU (Not Yet Registered) PKB letters, announcing in print media the license plate numbers and brands of luxury vehicles that are behind on PKB payments, enhancing taxpayer compliance through law enforcement in collaboration with the Corruption Eradication Commission (KPK-RI). The strategies implemented by the DKI Jakarta government are innovative and designed by considering the conditions and shortcomings of the Jakarta policy system. However, the DKI Jakarta government's strategy still faces several challenges, one of which is the location of taxpayers or motor vehicle objects not being in the DKI Jakarta region, economic factors affecting the purchasing power of the community, and motor vehicle tax objects no longer belonging to taxpayers (vehicles lost, damaged, or sold). This prompted the government to promptly conduct an evaluation by surveying public satisfaction in fulfilling PKB obligations.

This situation also occurs in West Java and Banten. The West Java government has devised a strategy to ensure taxpayers pay PKB on time by conducting field investigations. Bapenda West Java is supported by an application that can only be accessed by Bapenda. All information obtained by the investigation team can be

input directly into this application. However, this strategy faces challenges, as taxpayers approached are often reluctant to be questioned by officers. Therefore, the West Java government conducted an evaluation to address this issue, namely by increasing the duties of Account Representatives (AR) to remind taxpayers, as each province has a target. In Banten Province, the strategy involves Bapenda officers visiting directly (door-to-door) for direct data collection. If a taxpayer has already sold the vehicle and requests it to be blocked, Bapenda officers will prepare for it. In implementing this strategy, the Banten Provincial Government conducted an evaluation to improve its performance, such as conducting mobile Samsat (samling) in city centers such as squares, campuses, and malls. In addition, raids are still carried out by Bapenda Banten.

Based on the above explanation, it can be concluded that each region has its own PKB imposition policy. This depends on the conditions of that region and the community's ability in that area. Regarding differences in rates between regions, everything complies with the regulations of each region. Even though PKB in West Java is smaller than PKB in DKI Jakarta Province, residents of DKI Jakarta cannot process their vehicle PKB in other provinces. When viewed from the different rates, the regional income gap is calculated against the potential income obtained in West Java, where the number of vehicles is higher than in DKI Jakarta. However, in DKI Jakarta, the rate is higher, so it can be said to be the same. DKI Jakarta has high PKB and progressive rates because it is hoped that the number of vehicles will not continue to increase/reduce traffic congestion/vehicle density on the roads.

DKI Jakarta, West Java, and Banten also have their own strategies to optimize PKB revenue in their regions. The challenges that occur are also different. In addition, they also conduct evaluations of challenges or implementations that are lacking so that their policies run according to conditions and rules. This ensures that PKB revenue in these regions reaches the target.

Factors Driving and Inhibiting Tax Competition in the Selection of Motor Vehicle Domiciles in DKI Jakarta, Banten, and West Java

The implementation of tax competition in Jakarta, Bogor, and Tangerang essentially adopts the tax competition model, with its application varying in each region. According to Mr. Andri Maulidi Rijal (Head of the Counseling Implementation Unit of the Central Data and Information Unit of the Revenue Agency of DKI Jakarta Province), "Tax competition generally occurs due to differences in the goals that each region wants to achieve." To examine tax competition, an analysis can be conducted using consumer behavior theory. In this context, in line with Mr. Andri Maulidi Rijal's statement, "The driving factors for tax competition are the taxpayers' ability, ease of document processing, ease of paying motor vehicle taxes, and motor vehicle tax rates." To determine the existence of vertical base competition, the Income Consumption Curve (ICC) and Engel Curve theories will be used to analyze the impact of central government policies on local government tax revenue. Another driving factor is regional autonomy, as stated by Mr. Andri Maulidi Rijal: "With regional autonomy, full authority is given to the Region to determine and regulate its own goals and the ways to achieve them. If managed well, it will be beneficial for the Region itself."

An analysis conducted to address regional autonomy involves Horizontal Rate Competition. It is assumed that there are two comparable and neighboring cities for analysis, namely City X and City Y. This assumption aligns with the geographical and economic factors of a region. As per Mr. Andri Maulidi Rijal's statement, "Economic factors such as the purchasing power of the community or geographical location, such as urban, rural, hilly areas, etc., greatly influence the determination and tax policies to be taken." There are inhibiting factors for tax competition, one of which is fiscal equalization. This statement is made by Mr. Andri Maulidi Rijal: "With fiscal equalization between regions, it should be able to reduce

the level of disparity that results in tax competition between regions." In practice, there are differences in tariffs in the Jakarta, Bogor, and Tangerang areas, resulting in tax competition. Local governments' efforts include coordinating between regions, in line with Mr. Andri Maulidi Rijal's statement: "So far, what Bapenda DKI Jakarta has done is coordinate with other regions regarding PKB tariffs in terms of adjusting the tariff amounts. We last changed the tariff in 2015 to align with the surrounding areas." An additional statement is, "Coordinating between regions to minimize the occurrence of a too-large gap as a result of tax competition."

Influence of Tax Competition (X) on Taxpayers' Decisions in Choosing Motor Vehicle Domiciles in DKI Jakarta

Based on the hypothesis testing, the Sig value for the influence of X on Y is $0.002 < 0.05$, and the t-value is greater than the t-table, with $3.207 > 1.98447$. Therefore, it can be concluded that H_0 is rejected, and H_a is accepted, meaning there is a significant influence of the Tax Competition variable on taxpayers' decisions in choosing the domicile of motor vehicles in Jakarta. This research supports the OECD Network on Fiscal Relations across Levels of Government (2011), which states that tax competition is a government policy strategy to increase the tax base and tax revenue. When tax rates are lowered, consumer product consumption choices increase. The OECD Network on Fiscal Relations across Levels of Government (2011) research aligns with the current study, indicating that tax competition influences taxpayers' decisions in choosing the domicile of motor vehicles.

Tax competition is a competitive strategy and policy among governments in the field of motor vehicle taxes that will affect people's movements. One of them is the government's strategy and policy on Motor Vehicle Tax to attract people to establish their motor vehicle domicile in the government's area. Tax Competition is based on taxpayers' knowledge, awareness, and motivation towards government policies.

Based on respondent answers regarding Tax Competition, the highest average value is obtained for the statement item about paying Motor Vehicle Tax at SAMSAT offices or other payment locations because of government policy provisions that can facilitate taxpayers, with an average value of 4.51, and 42% of respondents strongly agree. This means that motor vehicle taxpayers are following the policies set by the DKI Jakarta government.

Conclusion

Based on the research findings and discussions, the following conclusions can be drawn: first, Motor Vehicle Tax policies, strategies, and evaluation methods differ among Jakarta, Bogor, and Tangerang. Second, Various factors, both driving and inhibiting, contribute to the presence of tax competition in Jakarta, Bogor, and Tangerang. Third, The research results indicate a significant influence of tax competition on taxpayers' decisions to choose the domicile of motor vehicles. This is supported by the hypothesis testing results, where the calculated t-value (3.207) exceeds the t-table value (1.98447), and the significance level (Sig. 0.002) is less than the significance level α (0.05). The rationale is that when there is a lower tax rate, taxpayers are inclined to relocate the domicile of their vehicles.

Recommendations:

For future research, it is recommended to consider the following: Conduct further studies by adding additional independent variables to identify other factors that may strengthen or weaken the dependent variable. This will provide a more comprehensive understanding of the dynamics involved. These recommendations aim to enhance the depth and scope of future research in this field.

Credit Authorship Contribution

Enceng: study design, investigation, manuscript drafting, supervision.
Damas Dwi Anggoro: study design, data analysis, manuscript review, editing.

Purwaningdyah Murti Wahyuni: data collection, resources provision, manuscript review. M. Jeffri Arlinandes Chandra: conceptualization, data interpretation, manuscript review.

Declaration of Competing Interest

The authors declare no competing interests related to this study. There are no financial or personal conflicts of interest.

Data Availability

Data are not available for sharing.

Acknowledgements

The authors thank Open University, Indonesia, and Brawijaya University for their support and resources.

Reference

- Guntoro, Mohamad. "DESENTRALISASI DAN OTONOMI DAERAH". *CENDEKIA Jaya* 3, no. 2 (2021): 1–8. <https://doi.org/https://doi.org/10.47685/cendekia-jaya.v3i2.184>. No Title.
- Gusmansyah, W, and W A Jafar. "The Legality of Taxpayers on Islamic Economic Law Perspective." *Strategies*, 2022.
- Gusti, Djas Pinara, Bambang Supriyono, Hendro Wardhono, Mochammad Rozikin, and Bambang Slamet Riyadi. "Public Policy: Inconsistency of Online and Conventional Land Transportation Regulations in Indonesia on Social Conflict Implications." *International Journal of Criminology and Sociology* 10 (2021): 729 – 744. <https://doi.org/10.6000/1929-4409.2021.10.87>.
- Hartanto, Ghani Satria, and Dewi Kania Sugiharti. "The Impact of the Motor Vehicle Tax Award on the Increase of the West Java Province's Locally Generated Revenue; [Implikasi Regulasi Pemberian Anugerah Pajak Kendaraan Bermotor (APKB) Terhadap Peningkatan Pendapatan Asli Daerah (PAD) Provinsi Jawa Barat]." *Padjadjaran Jurnal Ilmu Hukum* 6, no. 1 (2019): 168 – 189. <https://doi.org/10.22304/pjih.v6n1.a9>.
- Hasan, Fahdil Amin Al, and Rifqi Qowiyul Iman. "INSTRUMENT PAJAK DALAM KEBIJAKAN FISKAL PERSPEKTIF EKONOMI ISLAM (Tinjauan Kritis Terhadap Penerimaan Perpajakan Dalam RAPBN 2017)." *ADLIYA: Jurnal Hukum Dan Kemanusiaan* 11, no. 2 (2019). <https://doi.org/10.15575/adliya.v11i2.4858>.
- Indrayanti, Ana Maisyaroh, dan Amy Yayuk Sri Rahayu. "MEKANISME PEMUNGUTAN PAJAK KENDARAAN BERMOTOR DI PROVINSI DKI JAKARTA." *Moderat: Jurnal Ilmiah Ilmu Pemerintahan* 8, no. 2 (2022): 362-75. <https://doi.org/https://doi.org/10.25157/moderat.v8i2.2710>.
- Khoerulloh, Kholik, Omay Komarudin, and Lukman Fauzi Abdillah. "KONSEP PAJAK DALAM PERSPEKTIF ABU YUSUF DAN ASY-SYATIBI." *Jurnal Ekonomi Syariah (An-Nisbah)* 07, no. April (2020).
- Kholis, Nur Kholis. "Perpajakan Di Indonesia Dalam Perspektif Hukum Ekonomi Islam." *Jurnal Ekonomi Dan Bisnis Islam* 5, no. 1 (2010).
- Mahaka, Qorien Arifah Elhany, Havizon Havizon, and Lucy Auditya. "Analisis Pelaksanaan Pajak Penghasilan Orang Pribadi (Pph21) Menurut Ekonomi Islam." *Journal of Economic, Bussines and Accounting (COSTING)* 5, no. 2 (2022). <https://doi.org/10.31539/costing.v5i2.3359>.
- Muhammad Fikri, and Husni Thamrin. "Revitalisasi Konsep Pajak Dalam Perspektif Islam." *Tamaddun Ummah (JTU)* 1, no. 2 (2021). <https://doi.org/10.57113/jtu.v1i2.94>.
- Ridwan, Murtadho. "Zakat Vs Pajak: Studi Perbandingan Di Beberapa Negara Muslim." *ZISWAF: Jurnal Zakat Dan Wakaf* 1, no. 1 (2016).
- Saptono, Prianto Budi, Ismail Khozen, and Sabina Hodžić. "Local Government Taxing Power for Digital Consumption: A Case Study of Hotel, Restaurant, and Entertainment Taxes in Indonesia." *Lex Localis* 21, no. 4 (2023): 1141 – 1165. [https://doi.org/10.4335/21.4.1141-1165\(2023\)](https://doi.org/10.4335/21.4.1141-1165(2023)).
- Saptono, Prianto Budi, and Gustofan Mahmud. "Stimulus or Enforcement? How Intergovernmental Transfers Crowd-in Local Taxes in Indonesia." *Public Finance Review* 51, no. 6 (2023): 782 – 837. <https://doi.org/10.1177/10911421231191961>.
- Surahman, Maman, and Fadilah Ilahi. "KONSEP PAJAK DALAM HUKUM ISLAM." *Amwaluna: Jurnal Ekonomi Dan Keuangan Syariah* 1, no. 2 (2017). <https://doi.org/10.29313/amwaluna.v1i2.2538>.
- Tao, Peng, Feng Gong, and Kaiyue Zhu. "Tax Competition among Local Governments: Evidence from the Spillovers of Location-Based Tax Incentives in China." *China*

- Economic Review* 82 (2023).
<https://doi.org/10.1016/j.chieco.2023.102077>.
- Tresnawati, Rina. "The Overview of Implementation of the Vehicle Tax Collection in Increasing Revenue; [La Visión General de La Aplicación de La Recaudación de Impuestos Del Vehículo En El Aumento de Los Ingresos]." *Opcion* 34, no. Special Issue 17 (2018): 486 – 500.
<https://www.scopus.com/inward/record.uri?eid=2-s2.0-85059540798&partnerID=40&md5=fba2f2a905fbce89c4bb92c96e2e396a>.
- Wahyu, Dwi Astuti Nurhayati, and Novi Tri Oktavia. "Relevance Of Al Mawardi's Reflection In The Development Of Islamic Economic Activities." *Nusantara Economy* 1, no. 1 (December 2022): 48–58.
- Widowati, H. "Berapa Jumlah Kendaraan Di DKI Jakarta." <http://katadata.co.id>, n.d.
<http://katadata.co.id>.