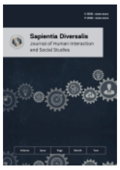

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Vehicle Taxpayer Compliance And The Implementation Of The Two-Wheeled Vehicle Tax Amnesty Program In Cirebon Regency

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Abstract

This study examines the implementation of the two wheeled vehicle tax amnesty program and its implications for taxpayer compliance in Cirebon Regency. An empirical qualitative approach grounded in a descriptive post positivist perspective was employed to explore policy implementation, taxpayer responses, and long term compliance challenges. Data were collected through in depth interviews, field observations, and documentary analysis involving Samsat officials and motorcycle taxpayers. The findings indicate that the program was implemented effectively through structured administrative procedures, institutional coordination, service adaptation, and public outreach mechanisms. The program contributed to increased tax payment participation, settlement of tax arrears, and improved taxpayer responsiveness during the amnesty period. Evidence also demonstrates a decline in inactive vehicle tax records and a temporary improvement in compliance behavior. Despite these positive outcomes, the sustainability of compliance remains uncertain because a portion of taxpayers continued to rely on incentive based policies and displayed a tendency to postpone obligations while anticipating future amnesty programs. Long term compliance appears to depend on stronger taxpayer awareness, moral obligation, digital governance, and continuous institutional engagement. The study highlights the importance of integrating policy effectiveness with sustainable behavioral transformation to strengthen regional tax administration and support long term revenue performance.

Keywords : *Tax Amnesty, Taxpayer Compliance, Motor Vehicle Tax, Public Policy Implementation, Sustainable Compliance.*

INTRODUCTION

The growing dependence of subnational governments on sustainable tax revenues has intensified scholarly and policy attention toward taxpayer compliance, particularly in the context of motor vehicle taxation, which constitutes one of the most stable and administratively feasible sources of local government revenue across developing economies. Recent debates in public finance increasingly emphasize that the effectiveness of regional taxation systems is determined not merely by statutory enforcement mechanisms but also by the capacity of governments to cultivate voluntary compliance through responsive policy instruments and adaptive public service delivery. In Indonesia, this discussion has gained strategic relevance following the enactment of Law Number 1 of 2022 concerning Fiscal Relations between the Central Government and Regional Governments, which reinforces the fiscal autonomy of local governments and highlights the critical role of regional taxes in financing development and public service provision (Republik Indonesia, 2022). Within this framework, motor vehicle taxes occupy a particularly important position because the continuous expansion of motorcycle ownership has generated significant revenue potential while simultaneously creating persistent challenges related to tax arrears and noncompliance. As governments seek innovative approaches to improve tax collection performance, tax amnesty programs for motor vehicle owners have emerged as a widely adopted policy intervention designed to reduce accumulated tax liabilities, encourage taxpayer participation, and strengthen fiscal capacity at the regional level.

Existing empirical literature has identified multiple determinants shaping motor vehicle taxpayer compliance, revealing that compliance behavior is influenced by a complex interaction between institutional, behavioral, and policy related factors. Research has demonstrated the positive contribution of taxpayer awareness, tax knowledge, service quality, tax sanctions, and tax socialization in fostering compliance among vehicle owners, indicating that compliance cannot be understood solely as a legal obligation but must also be viewed as a product of taxpayers' perceptions and experiences with public institutions (Wijiyanti et al., 2022; Putri & Masripah, 2025). Further studies have shown that tax socialization may strengthen the relationship between administrative interventions and taxpayer behavior by increasing taxpayers' understanding of their fiscal responsibilities (Syaffitri et al., 2026). Parallel evidence suggests that tax relaxation policies, including administrative sanction reductions and tax amnesty programs, can generate substantial short term improvements in compliance rates by lowering the financial burden associated with outstanding tax obligations (Zaini et al., 2024; Pratama et al., 2024). At the same time, investigations into motorcycle taxpayer behavior have highlighted the importance of contextual socioeconomic conditions and taxpayer motivations, suggesting that policy effectiveness varies across regions and taxpayer groups (Tefa et al., 2025). More recent modeling approaches have also demonstrated that one time payment schemes and temporary fiscal incentives can significantly increase tax revenues under specific institutional conditions, although their long term behavioral implications remain uncertain (Suwarman et al., 2026).

Despite these advances, the literature remains fragmented and characterized by several conceptual and empirical inconsistencies that limit comprehensive understanding of how tax amnesty programs influence taxpayer compliance. First, a substantial proportion of existing studies concentrates on identifying determinants of compliance without adequately examining the implementation process through which tax policies are translated into behavioral outcomes. Second, while many scholars report positive associations between tax amnesty initiatives and taxpayer compliance, the causal mechanisms explaining how administrative implementation, taxpayer perceptions, and service innovations interact to produce such outcomes remain insufficiently explored (Pratama et al., 2024; Zaini et al., 2024). Third, prior research predominantly employs quantitative approaches that emphasize statistical relationships while providing limited insight into the institutional dynamics, organizational adaptations, and policy execution processes occurring within local tax administration systems. Fourth, the majority of available evidence originates from major urban centers or specific regional contexts, creating uncertainty regarding the transferability of findings to areas with distinct administrative capacities and taxpayer characteristics, particularly in regions where motorcycle ownership represents the dominant vehicle category. Consequently, current scholarship has not yet established a coherent explanatory framework capable of linking policy implementation processes with sustained taxpayer compliance outcomes.

These unresolved issues create significant scientific and practical concerns because taxpayer compliance represents not only a fiscal objective but also a broader indicator of governance effectiveness and public trust in governmental institutions. From a policy perspective, understanding whether tax amnesty programs generate enduring compliance or merely induce temporary payment responses is essential for designing sustainable revenue strategies and preventing recurrent cycles of tax delinquency. The practical importance of this issue has become increasingly evident as local governments face mounting pressure to optimize regional revenues while maintaining taxpayer satisfaction and administrative efficiency. Although tax amnesties may produce immediate increases in tax collections, concerns persist that repeated reliance on such programs could unintentionally create expectations of future amnesties, thereby weakening long term compliance incentives and undermining the credibility of enforcement mechanisms. The growing adoption of tax amnesty policies across Indonesian regions therefore necessitates deeper investigation into their implementation effectiveness, behavioral consequences, and institutional implications, particularly within the regulatory environment established under Law Number 1 of 2022 concerning fiscal decentralization and regional revenue management (Republik Indonesia, 2022).

Against this backdrop, the present study positions itself at the intersection of tax compliance research, public policy implementation, and local fiscal governance by examining both the implementation process and compliance outcomes of the two wheeled vehicle tax amnesty program in Cirebon Regency. Unlike previous studies that primarily focus on statistical determinants of taxpayer behavior or aggregate revenue outcomes, this research adopts a more integrated perspective that recognizes compliance as an outcome emerging from interactions among policy design, organizational implementation, taxpayer perceptions, and service delivery practices. By concentrating on motorcycle taxpayers, who constitute the largest segment of vehicle owners and a critical source of regional tax revenue, the study addresses an important empirical context that remains underrepresented in existing literature. Furthermore, the investigation extends beyond measuring compliance outcomes by exploring how institutional arrangements, administrative procedures, and service innovations shape the effectiveness of tax amnesty implementation in generating taxpayer participation and compliance.

This study aims to assess the implementation of the two wheeled vehicle tax amnesty program and to evaluate its impact on taxpayer compliance in Cirebon Regency. In doing so, it seeks to contribute theoretically by advancing a more comprehensive understanding of the relationship between policy implementation processes and taxpayer compliance behavior within decentralized taxation systems. Methodologically, the study contributes through an in depth qualitative examination that captures organizational, administrative, and behavioral dimensions often overlooked in predominantly quantitative compliance research. The findings are expected to provide evidence based insights for strengthening local tax administration strategies while enriching broader discussions on the sustainability of tax amnesty policies as instruments for enhancing regional fiscal performance and long term taxpayer compliance.

RESEARCH METHODS

This study employed an empirical qualitative research design grounded in a descriptive post positivist approach to examine the implementation of the two wheeled vehicle tax amnesty program and its implications for taxpayer compliance in Cirebon Regency. The study was conducted at the Cirebon Regency Samsat Office and several supporting service locations including mobile tax service points operating during the implementation period of the program. The research population comprised all stakeholders involved in the administration and utilization of motor vehicle tax services with purposive sampling applied to select informants possessing direct experience and relevant knowledge regarding the tax amnesty policy. The sample consisted of Samsat officials responsible for policy implementation and motorcycle taxpayers who had either participated in or been affected by the tax amnesty program. Primary data were obtained through in depth semi structured interviews and direct field observations while secondary data were collected from official reports administrative records policy documents and regulatory frameworks particularly Law Number 1 of 2022 concerning Fiscal Relations between the Central Government and Regional Governments (Republik Indonesia, 2022). The study operationalized two principal constructs namely tax amnesty program implementation and taxpayer compliance. Program implementation was examined through the dimensions of goal achievement integration and adaptation derived from Duncan's organizational effectiveness framework while taxpayer compliance was assessed through indicators related to the fulfillment of tax obligations payment behavior responsiveness to tax regulations and participation in tax settlement during the amnesty period.

Data measurement relied on qualitative evidence generated from interviews observations and documentary analysis with emphasis placed on capturing participants' perceptions experiences and behavioral responses toward the tax amnesty initiative. Data analysis followed the qualitative analytical procedure proposed by Abdussamad (2021) involving data reduction data display and conclusion drawing through an iterative process of coding categorization and thematic interpretation. The analytical framework was employed to identify patterns concerning policy implementation effectiveness and changes in taxpayer compliance behavior while systematically linking empirical findings to organizational effectiveness theory. To ensure analytical rigor and trustworthiness the study adopted the validity criteria suggested by Sugiyono (2013) including credibility transferability dependability and confirmability. Credibility was strengthened through source triangulation method triangulation and time triangulation by comparing information obtained from taxpayers government officials observations and official documentation. Dependability was established through a transparent audit trail of data collection and analysis procedures while confirmability was enhanced through continuous cross checking between empirical evidence theoretical constructs and researcher interpretations. This methodological strategy enabled the study to generate a comprehensive understanding of both the administrative effectiveness of the tax amnesty program and its contribution to taxpayer compliance within the regional taxation system.

RESULTS AND DISCUSSION

Implementation Effectiveness of the Two Wheeled Vehicle Tax Amnesty Program in Cirebon Regency

The findings indicate that the implementation of the two wheeled vehicle tax amnesty program in Cirebon Regency generally achieved the operational objectives established by the provincial government. Interviews with Samsat officials revealed that the program was executed according to administrative guidelines and service procedures stipulated in Governor Decree Number 970/Kep.162 Bapenda/2025. Field observations further showed that taxpayers could access services through regular counters and mobile service units with relatively limited procedural barriers. This condition reflects the importance of institutional compliance in public policy implementation as emphasized within organizational effectiveness theory (Abdussamad, 2021).

Evidence obtained from taxpayer interviews demonstrated that the removal of administrative sanctions encouraged participation among individuals who previously postponed tax payments. Respondents frequently associated the program with financial relief because accumulated penalties had become a significant burden over time. Similar tendencies have been identified in studies indicating that tax amnesty policies reduce perceived barriers to compliance and facilitate tax settlement decisions (Angelina et al., 2024). The empirical data suggest that policy incentives functioned as an important catalyst for taxpayer engagement during the implementation period.

The goal achievement dimension proposed by Duncan was evident in the manner through which service delivery was structured and monitored. Informants from the Samsat administration explained that operational targets focused on increasing tax settlements and reducing outstanding tax liabilities. Observational data confirmed that additional service personnel were deployed during peak periods to maintain processing efficiency. These findings indicate that organizational resources were aligned with short term policy objectives, which is a critical element of effective public administration (Sugiyono, 2013).

Taxpayer narratives also highlighted the role of service accessibility in supporting program implementation. Many participants reported that the availability of mobile tax services reduced transportation costs and waiting times. This observation supports previous evidence showing that service innovation contributes positively to taxpayer participation and administrative effectiveness (Oktarini et al., 2025). Accessibility therefore emerged as a practical mechanism through which policy objectives were translated into tangible outcomes.

The integration dimension was reflected in the coordination among provincial authorities, local Samsat offices, police representatives, and Jasa Raharja personnel. Interview results suggested that communication channels between institutions functioned effectively throughout the implementation period. Consistent administrative procedures reduced uncertainty among taxpayers and facilitated smoother service delivery processes. Effective institutional integration has been recognized as a prerequisite for successful tax administration reforms and compliance initiatives (Martini & Tandon, 2023).

Table 1. Summary of Qualitative Findings on Tax Amnesty Program Implementation in Cirebon Regency

Implementation Dimension	Empirical Evidence	Interpretation
Goal Achievement	Increased taxpayer participation and tax settlement activity	Program objectives were operationally achieved
Integration	Coordination among Samsat, Police, and Jasa Raharja	Institutional collaboration supported implementation
Adaptation	Expansion of service capacity and mobile services	Organization adjusted to increased service demand
Public Communication	Socialization through banners, local offices, and media	Information dissemination improved program awareness
Service Accessibility	Mobile service utilization and simplified procedures	Reduced barriers to taxpayer participation

Source**:** Processed from interview transcripts, field observations, and official Samsat Cirebon Regency documentation, 2025–2026.

The data presented in Table 1 illustrate that implementation effectiveness was supported by the interaction of organizational and service related factors. Goal achievement was associated with measurable increases in taxpayer participation during the amnesty period. Integration was strengthened through interagency collaboration that minimized procedural inconsistencies. Adaptation emerged through the organization's ability to accommodate growing service demand without substantial disruption.

Adaptation became particularly visible when service volumes increased substantially during the peak implementation phase. Officials reported that temporary adjustments were introduced to maintain service quality and administrative accuracy. Queue management mechanisms and additional service schedules were implemented to reduce operational congestion. Such adaptive responses correspond with Duncan's perspective that organizational effectiveness requires continuous adjustment to environmental changes.

Public communication activities also played a significant role in shaping implementation outcomes. Interview data revealed that taxpayers learned about the program primarily through community announcements, roadside banners, social media information, and interpersonal communication networks. These findings indicate that information dissemination extended beyond formal government channels. Similar evidence has demonstrated that tax socialization contributes significantly to taxpayer engagement and compliance behavior (Djepu et al., 2026).

The effectiveness of communication efforts was further reflected in taxpayers' understanding of eligibility requirements and procedural steps. Most respondents indicated that they were aware of the benefits provided by the amnesty policy before visiting service locations. This level of awareness reduced administrative confusion and improved the efficiency of service interactions. Previous studies have similarly emphasized the importance of tax knowledge and socialization in strengthening taxpayer responsiveness toward regulatory initiatives (Wijiyanti et al., 2022).

The implementation process demonstrates that the tax amnesty program functioned effectively within the dimensions of goal achievement, integration, and adaptation. Empirical evidence suggests that organizational preparedness, service accessibility, and interinstitutional coordination collectively contributed to successful implementation outcomes. The findings reinforce the relevance of Duncan's organizational effectiveness framework for evaluating local tax administration programs. They also support contemporary research emphasizing that administrative effectiveness depends on both institutional capacity and citizen oriented service delivery (Azahra & Heryanto, 2026).

Influence of the Tax Amnesty Program on Two Wheeled Vehicle Taxpayer Compliance

Empirical findings indicate that the tax amnesty program generated noticeable changes in taxpayer behavior during the implementation period. Interview data revealed that many motorcycle taxpayers who had previously postponed tax payments decided to settle their obligations after learning that administrative penalties would be waived. Participants frequently described the policy as an opportunity to resolve accumulated liabilities without facing additional financial burdens. This behavioral shift supports the argument that fiscal incentives can stimulate compliance by reducing perceived barriers to tax payment (Ardiansyah & Santoso, 2025).

Field observations further demonstrated an increase in taxpayer participation throughout the amnesty period. Samsat officers reported a higher volume of taxpayers seeking information regarding outstanding liabilities and payment requirements. Several informants acknowledged that they had ignored their obligations for years but became willing to regularize their status once penalties were removed. Similar patterns have been documented in studies emphasizing the role of tax relief policies in encouraging voluntary compliance among motor vehicle taxpayers (Zaini et al., 2024).

A recurring theme emerging from the interviews concerned the settlement of tax arrears. Taxpayers viewed accumulated penalties as the primary obstacle preventing them from fulfilling their obligations. The removal of these penalties reduced the psychological and financial burden associated with overdue taxes and encouraged immediate payment decisions. This finding aligns with evidence showing that tax amnesty mechanisms can increase compliance by facilitating the resolution of outstanding tax liabilities (Dewi et al., 2026).

Interview narratives also suggested that the amnesty program altered taxpayers' perceptions of fairness within the taxation system. Many respondents considered the waiver policy as a form of governmental support during challenging economic conditions. Such perceptions contributed to greater willingness to participate in tax settlement activities during the program period. Previous research has similarly identified perceived fairness and financial relief as important drivers of taxpayer compliance behavior (Angelina et al., 2024).

The qualitative coding process identified several compliance indicators that experienced positive changes during the amnesty period. These indicators included participation in tax payment, settlement of arrears, timeliness of payment, responsiveness to tax obligations, and reduction of inactive vehicle tax accounts. A summary of the principal findings is presented in Table 2.

Table 2. Changes in Taxpayer Compliance Indicators During the Tax Amnesty Program

Compliance Indicator	Empirical Finding
Tax payment participation	Increased
Settlement of tax arrears	Increased
Timeliness of payment	Improved
Taxpayer responsiveness	Improved
KTMDU reduction	Observed
Taxpayer awareness	Moderately increased

Source: Field Interview, Observation, and Samsat Documentation (2025–2026).

The evidence presented in Table 2 demonstrates that the strongest behavioral response occurred in relation to tax payment participation and arrears settlement. Interviewed taxpayers consistently indicated that the opportunity to eliminate penalties created a strong incentive to regularize their tax status. Documentation obtained from the Samsat Office also showed a decline in KTMDU cases during the implementation period. These findings correspond with observations reported by Tefa et al. (2025) regarding the relationship between taxpayer motivation and compliance outcomes.

Beyond payment behavior, the program also influenced taxpayer awareness concerning fiscal responsibilities. Several respondents explained that participation in the amnesty process increased their understanding of tax obligations and the consequences of prolonged noncompliance. The process of verifying tax records and resolving outstanding liabilities encouraged greater engagement with tax administration procedures. Similar conclusions have been reported by Djepu et al. (2026), who found that awareness plays a significant role in shaping compliance decisions among motor vehicle taxpayers.

The findings also suggest that taxpayer compliance during the amnesty period was closely associated with perceived economic benefits. Respondents frequently compared the financial burden of accumulated penalties with the temporary relief offered through the program. Many taxpayers concluded that immediate payment was more advantageous than continuing to postpone obligations. This behavioral pattern supports the proposition that compliance is often influenced by cost benefit considerations rather than solely by normative commitment (Mustafa et al., 2026).

Although compliance increased during the implementation period, interview evidence indicates that a substantial proportion of taxpayers remained motivated primarily by the availability of incentives. Some participants openly acknowledged that the penalty waiver was the main reason for settling their obligations. Such responses suggest that the observed compliance improvement was largely incentive driven rather than fully internalized. Comparable findings were reported by Putri and Masripah (2025), who identified economic considerations as a dominant determinant of taxpayer behavior.

A broader interpretation of the findings indicates that the tax amnesty program functioned as a catalyst for short term compliance improvement among two wheeled vehicle taxpayers in Cirebon Regency. Increased participation, higher arrears settlement rates, improved payment responsiveness, and reduced KTMDU levels collectively demonstrate positive behavioral outcomes during the program period. Previous studies have consistently shown that tax relaxation measures can generate temporary improvements in compliance when taxpayers perceive immediate benefits from participation (Arsyil et al., 2022; Wijiyanti et al., 2022). The evidence obtained through interviews, observations, and documentation confirms that the amnesty policy succeeded in encouraging taxpayers to fulfill their obligations, although the sustainability of these behavioral changes requires further examination in the subsequent analysis.

Sustainability Challenges and Long Term Taxpayer Compliance After the Tax Amnesty Program

The empirical findings indicate that the sustainability of taxpayer compliance remains a critical issue following the conclusion of the two wheeled vehicle tax amnesty program in Cirebon Regency. Interview data revealed that while many taxpayers fulfilled their obligations during the amnesty period, long term compliance behavior was not yet firmly established. Several informants admitted that their participation was primarily motivated by the temporary elimination of penalties rather than by a lasting commitment to tax obligations. This condition suggests that the compliance gains achieved through the program may not automatically translate into sustainable behavioral change, a concern highlighted in studies emphasizing the importance of intrinsic taxpayer motivation (Mustafa et al., 2026).

Qualitative evidence further identified a phenomenon of temporary compliance among a portion of participating taxpayers. Respondents frequently described the amnesty as an exceptional opportunity that reduced the financial consequences of past noncompliance. While this perception encouraged immediate payment decisions, it also created expectations that similar opportunities might be offered again in the future. Research on taxpayer behavior has demonstrated that repeated reliance on fiscal incentives may weaken the development of stable compliance norms over time (Olivia et al., 2026).

A notable pattern emerging from the interviews was the existence of incentive dependency. Several taxpayers acknowledged that the removal of penalties was the principal factor influencing their decision to settle tax obligations. Their statements indicated that future compliance decisions would depend largely on economic considerations rather than a sense of civic responsibility. Such findings are consistent with arguments suggesting that compliance based solely on incentives remains vulnerable to future policy changes (Patika & Ulyah, 2025).

Another challenge identified in the data concerns the emergence of a wait and see attitude among taxpayers. Some respondents expressed the belief that future tax amnesty programs might eventually be introduced again, making it reasonable to postpone payment obligations. This expectation creates a behavioral risk because taxpayers may perceive noncompliance as a manageable strategy when future relief measures are anticipated. Similar concerns have been raised in studies examining the unintended consequences of repeated tax relaxation policies (Suwarman et al., 2026).

The coding and thematic analysis process generated several categories associated with long term compliance sustainability. These themes emerged consistently across interviews, observations, and document reviews conducted during the research period. The principal findings are summarized in Table 3.

Table 3. Long Term Challenges and Sustainability of Taxpayer Compliance

Theme	Empirical Evidence
Incentive Dependence	Frequently reported by taxpayers who associated compliance with the availability of tax relief programs
Waiting for Future Amnesty	Reported by taxpayers who preferred postponing tax payments while expecting future amnesty initiatives
Limited Tax Awareness	Still observed among taxpayers with low understanding of long term tax obligations
Economic Constraints	Reported as a factor affecting the ability to maintain regular tax payments after the program
Need for Continuous Socialization	Identified as necessary to strengthen taxpayer awareness and voluntary compliance
Need for Digital Services	Identified as important for improving accessibility, convenience, and post program compliance monitoring

Sustainable Compliance Strategy	Required to maintain compliance through education, digital governance, and institutional follow up mechanisms

Source: Interview Coding Results and Researcher Interpretation (2025–2026).

The evidence presented in Table 3 indicates that compliance sustainability is influenced by both behavioral and institutional factors. Dependence on incentives and expectations regarding future amnesty programs were among the most frequently reported themes. At the same time, limited tax awareness and continuing economic constraints remained barriers to sustained compliance. These findings reinforce previous studies showing that compliance stability requires more than temporary fiscal incentives (Hariyati et al., 2025).

The interview findings also revealed that taxpayer awareness had improved during the amnesty period but had not yet developed into a fully internalized compliance culture. Several respondents demonstrated an understanding of their tax obligations while simultaneously expressing uncertainty regarding the importance of maintaining regular compliance after the program ended. This discrepancy suggests that awareness and behavior do not always evolve at the same pace. Similar observations have been reported in research emphasizing the role of continuous awareness building in shaping long term compliance outcomes (Oktarini et al., 2025).

Beyond awareness, moral obligation emerged as an important determinant of sustainable compliance. Taxpayers who described tax payment as a civic responsibility appeared more likely to maintain compliance regardless of the availability of incentives. Conversely, respondents who viewed tax payment primarily as a financial burden tended to associate compliance decisions with immediate economic benefits. This finding supports evidence indicating that moral obligation constitutes a significant predictor of enduring taxpayer compliance behavior (Fardana, 2025; Laxsmi et al., 2025).

Institutional follow up strategies were identified as essential mechanisms for maintaining compliance after the amnesty period. Interviews with Samsat officials highlighted the role of the Panah Pasopati initiative as a persuasive approach designed to remind taxpayers of their obligations through direct engagement in public spaces. Informants considered this initiative important because it shifts policy emphasis from temporary incentives toward continuous taxpayer interaction. Such approaches correspond with contemporary compliance models that emphasize ongoing engagement between tax institutions and taxpayers (Syaffitri et al., 2026).

The findings also point toward the importance of digital governance in strengthening long term compliance. Officials and taxpayers alike emphasized the need for accessible digital services capable of providing payment reminders, compliance information, and easier administrative access. Contemporary studies have shown that technology based tax administration can strengthen taxpayer commitment by reducing transaction costs and improving service accessibility (Oktariyana & Junias, 2026). The evidence obtained in this study suggests that sustainable compliance among two wheeled vehicle taxpayers requires an integrated model combining taxpayer awareness, moral responsibility, institutional engagement, and digital innovation, moving beyond short term incentive driven approaches toward a more resilient compliance culture.

CONCLUSION

The implementation of the two wheeled vehicle tax amnesty program in Cirebon Regency demonstrates that effective policy execution can generate measurable improvements in taxpayer compliance when supported by clear administrative procedures, institutional integration, and adaptive service delivery mechanisms. Empirical evidence shows that the program encouraged taxpayers to settle outstanding liabilities, increased participation in tax payments, and reduced inactive vehicle tax records during the implementation period. The findings also reveal that compliance improvements were largely associated with the availability of incentive based relief, indicating that behavioral changes were influenced by perceived short term benefits rather than fully internalized tax obligations. A deeper assessment of sustainability suggests that long term compliance remains vulnerable to incentive dependence, future amnesty expectations, limited tax awareness, and economic constraints experienced by taxpayers. Sustainable compliance requires continuous institutional follow up through taxpayer education, digital service development, strengthened moral responsibility, and governance strategies that promote voluntary compliance beyond temporary policy interventions. The study concludes that the effectiveness of tax amnesty policies should be evaluated not only through immediate revenue gains and compliance growth but also through their capacity to cultivate enduring taxpayer commitment within the regional taxation system.

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