ABSTRACT

ALWI SHIHAB, 2021, Implementation of Mobile Samsat Innovation Services in Efforts to Improve Motor Vehicle Tax Payment Services at the Joint Office of Samsat Bantaeng Regency, Scientific Writing of the Faculty of Economics and Business of Taxation Study Program at Muhammadiyah University, Makassar. Supervised by Supervisor I Rustan and Supervisor II Muhammad Adil.

The rapid number of motorized vehicles in Bantaeng Regency requires the Samsat Joint Office as a public service provider, to always try to provide quality services to taxpayers. One of the efforts undertaken is the improvement of motor vehicle tax payment services through mobile Samsat innovation services.

The type of research used is descriptive research with a qualitative approach. The purpose of this study was to determine the application of mobile Samsat innovation services. Supporting and inhibiting factors of the Mobile Samsat Innovation service as well as the growth rate of cash revenue from the Mobile Samsat Innovation service.

The results of this study indicate that the mobile Samsat innovation service from the number of motorized vehicles continues to increase annually. Simplification of Services from the Purpose of Simplification, Improvement of Payment Procedures, Motor Vehicle Tax Payment Flow and Mobile Samsat Payment Flow from inhibiting factors consisting of network weakness, taxpayer awareness and advice and infrastructure Supporting factors from socialization and cooperation of the best parties, growth in cash receipts of Mobile Samsat and The realization of PKB Samsat in Bantaeng Regency is increasing every year.

Keywords: Implementation of Mobile Samsat Services, Efforts to Improve PKB Payment Services