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A Synchronization Model of Distributive Justice in Motor Vehicle Tax Regulation

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Original Article

Abstract

Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) is a major source of regional revenue in Indonesia. However, the current administrative mechanism for determining the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) fails to adequately reflect the economic depreciation of vehicles, creating potential distributive injustice in tax assessment. This study examines the synchronization of PKB regulations, identifies inconsistencies between the administratively determined NJKB and actual market value, and develops a regulatory reconstruction model based on Hans Kelsen's theory of the hierarchy of legal norms and John Rawls's theory of distributive justice. Using a normative legal methodology with statutory, conceptual, and comparative approaches, the study finds that substantive regulatory inconsistencies remain despite formal legal synchronization. It proposes a Distributive Justice-Based Synchronization Model that strengthens statutory norms, adopts market-responsive depreciation, harmonizes implementing regulations, and promotes a fairer, more legally certain regional tax system.

Keywords: *Motor Vehicle Tax, Motor Vehicle Sales Value (NJKB), Distributive Justice, Regulatory Synchronization*

Abstrak

Pajak Kendaraan Bermotor (PKB) merupakan sumber utama Pendapatan Asli Daerah, namun mekanisme penentuan Nilai Jual Kendaraan Bermotor (NJKB) yang masih bersifat administratif belum sepenuhnya mencerminkan depresiasi nilai ekonomi kendaraan sehingga berpotensi menimbulkan ketidakadilan distributif. Kajian ini bertujuan menganalisis sinkronisasi pengaturan PKB dalam sistem hukum positif Indonesia, mengidentifikasi ketidaksesuaian antara NJKB dan nilai ekonomi riil kendaraan, serta merumuskan model rekonstruksi regulasi berbasis teori hierarki norma Hans Kelsen dan teori keadilan distributif John Rawls. Kajian menggunakan metode hukum normatif dengan pendekatan perundang-undangan, konseptual, dan komparatif. sinkronisasi regulasi masih bersifat formal, sedangkan secara substantif mekanisme NJKB belum memenuhi prinsip ability to pay dan justice as fairness. Dirumuskan Model Sinkronisasi Regulasi PKB Berbasis Keadilan Distributif melalui penguatan norma pada UU HKPD, pembaruan NJKB berbasis depresiasi ekonomi, penyempurnaan metode penilaian, dan harmonisasi peraturan daerah. Model tersebut diharapkan mewujudkan sistem PKB yang lebih adil, memberikan kepastian hukum, dan tetap memepertahankan fungsi fiskal daerah.

Kata kunci: *Pajak Kendaraan Bermotor, Nilai Jual Kendaraan Bermotor (NJKB), Keadilan Distributif*

1. INTRODUCTION

Taxes constitute the principal instrument of public finance and play a central role in promoting public welfare through the provision of public services, infrastructure development, and equitable economic growth. Within Indonesia's fiscal decentralization framework, the Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) represents one of the most significant sources of Regional Original Revenue (Pendapatan Asli Daerah/PAD), serving both revenue-generating and regulatory functions. Accordingly, the legal framework governing PKB should not only maximize regional fiscal capacity but also uphold the principles of legal certainty and tax equity. The constitutional basis for tax collection is established in Article 23A of the 1945 Constitution of the Republic of Indonesia, which provides that all taxes and compulsory levies must be imposed by statute. This provision embodies the principle of tax legality, requiring tax policies to be founded on clear, coherent, and constitutionally consistent legal norms while ensuring substantive justice.

The legal framework governing PKB was substantially reformed with the enactment of Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments, subsequently implemented through Government Regulation No. 35 of 2023 and Minister of Home Affairs Regulation No. 7 of 2025, which establishes the basis for assessing Motor Vehicle Tax using the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB). This regulatory structure reflects Hans Kelsen's hierarchical theory of legal norms, under which lower-level regulations must remain consistent with superior legal norms.[1] Nevertheless, a fundamental issue persists in the determination of the NJKB. The current valuation mechanism remains largely administrative and does not adequately capture the actual economic value of motor vehicles, which naturally depreciates over time due to age, physical deterioration, technological obsolescence, and changing market conditions.

The discrepancy between the administratively determined NJKB and a vehicle's actual market value raises significant concerns regarding the fairness of PKB assessment. Older vehicles are frequently taxed based on values that exceed their current economic worth, resulting in tax liabilities that are disproportionate to the value of the taxable asset. This practice may impose a regressive tax burden, as owners of older vehicles—who are generally members of lower- and middle-income households—often bear a relatively greater tax burden than owners of newer vehicles. From the perspective of distributive justice, the tax base should accurately reflect the taxpayer's actual economic circumstances so that the allocation of tax burdens remains equitable and proportionate.[2]

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1 Hans Kelsen, *Pure Theory of Law* (University of California Press, 1967).

2 John Rawls, *Justice as Fairness: A Restatement* (Harvard University Press, 2001); Adam Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*, ed. Edwin Cannan (University of Chicago Press, 2008).

The Indonesian taxation literature has expanded considerably in response to increasing demands for a tax system that not only enhances national and regional revenues but also promotes fairness and accountability. Research on Motor Vehicle Tax has predominantly focused on taxpayer compliance, fiscal policy effectiveness, and regulatory harmonization. However, relatively little attention has been devoted to examining whether the legal norms governing the determination of the NJKB are substantively synchronized with the constitutional principle of distributive justice, particularly in circumstances where the economic value of motor vehicles declines as a consequence of age and continued use.

Maharani et al. investigated the determinants of motor vehicle taxpayer compliance in Jakarta by examining tax knowledge, taxpayer awareness, tax sanctions, and the Love of Money construct. Their findings indicate that tax knowledge, taxpayer awareness, and monetary orientation negatively affected compliance, whereas tax sanctions exerted a positive influence. Although this study contributes valuable insights into taxpayer behavior, it does not address the normative issue of whether the NJKB provides a fair basis for determining Motor Vehicle Tax liabilities.[3]

Similarly, Totanan et al. reported that regulatory complexity reduces tax compliance among micro, small, and medium-sized enterprises (MSMEs), whereas the application of fairness principles significantly improves compliance. While emphasizing the importance of fairness, the study conceptualizes justice primarily as a behavioral determinant of compliance rather than as a constitutional principle that should guide the formulation of tax legislation.[4] From a normative perspective, Pamungkas et al. criticized the predominance of indirect taxation for contributing to the unequal distribution of tax burdens and proposed reconstructing Indonesia's tax system through stronger progressive taxation and greater regulatory harmonization. Nevertheless, their analysis remains at the macro-policy level and does not specifically examine the legal and valuation mechanisms governing the determination of the NJKB as the tax base for Motor Vehicle Tax.[5]

Research by Riza et al. demonstrates that perceptions of tax fairness enhance public trust in the tax system but do not directly translate into stronger intentions to comply with tax obligations.[6] Likewise, Mulyono examines the reformulation of the

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[3] Alya Maharani et al., "Jakarta Motor Vehicle Tax Compliance: Between Awareness, Sanctions, and Love of Money," *Assets: Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak* 10, no. 2 (2026): 170–88, https://doi.org/10.30741/assets.v10i2.2000.

[4] Chalarce Totanan et al., "The Complexity of Tax Regulations and Principles of Justice as Determinants of Taxpayer Compliance: Case of Indonesia," *Public and Municipal Finance* 13, no. 1 (2024): 174–84, https://doi.org/10.21511/pmf.13(1).2024.14.

[5] Ery Pamungkas et al., "Reconstruction of Indonesian Tax Law Based on the Principle of Distributive Justice to Establish a Welfare State in the Framework of the Rule of Law," *Journal of Law, Politic and Humanities* 6, no. 2 (2025): 1023–38, https://doi.org/10.38035/jlph.v6i2.2670.

[6] Fahrul Riza et al., "Sense of Justice, Trust, and Compliance: Evidence from Motor Vehicle Tax Penalty Removal in Jakarta," *Jurnal Manajemen Pelayanan Publik* 10, no. 2 (2026): 467–85, https://doi.org/10.24198/jmpp.v10i2.68619.

Motor Vehicle Fuel Tax by incorporating emissions-based criteria,[7] while Naibaho et al. propose a reconstruction of regional tax law to better reflect the principles of justice, utility, and legal certainty.[8] Siswanto et al. explore fiscal justice in the context of digital taxation,[9] whereas Siregar emphasizes the importance of regulatory harmonization through an omnibus law approach.[10] Similarly, Damainingrum and Labibah highlight the necessity of synchronizing legal norms governing motor vehicle regulation to ensure consistency within Indonesia's legal framework.[11]

Despite these contributions, a significant research gap remains. Existing studies have not comprehensively integrated normative, constitutional, and distributive justice perspectives in evaluating the determination of the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) as the tax base for Motor Vehicle Tax (PKB). This study addresses that gap by examining the synchronization of legal norms contained in Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD Law), Government Regulation No. 35 of 2023, Minister of Home Affairs Regulation No. 7 of 2025, and relevant regional regulations governing the NJKB. The analysis focuses on whether the administratively determined NJKB accurately reflects the actual economic value of motor vehicles after accounting for depreciation.

Accordingly, this study pursues three primary objectives. First, it analyzes the synchronization of Motor Vehicle Tax regulations within Indonesia's legal system from the perspective of distributive justice. Second, it identifies inconsistencies between the current mechanism for determining the NJKB and the economic depreciation of motor vehicles over time. Third, it develops a regulatory reconstruction model for Motor Vehicle Tax that integrates Hans Kelsen's theory of the hierarchy of legal norms with John Rawls's theory of distributive justice. The proposed model is intended to establish a more adaptive and proportionate NJKB valuation system that enhances legal certainty while advancing the principles of justice, utility, and the fiscal sustainability of regional governments.

2. RESEARCH METHODOLOGY

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7 Fadhel Koto Bida Mulyono, "The Paradox of Jakarta's Carbon Tax Policy: A Legal-Administrative Analysis of Non-Implementable Policy and International Compliance," *SIGn: Jurnal Hukum* 7, no. 2 (2025): 917–38, https://doi.org/10.37276/sjh.v7i2.535.

8 Evi Yusnita Naibaho et al., *Reconstruction of Regional Tax Collection Implemented Consistently to Full Justice for Weak Society: Research Study on Land and Building Tax, Motor Vehicles Fuel Tax, and Advertisement Tax in DKI Jakarta Province*, 11, no. 5 (2025): 782–90, https://doi.org/10.64252/579xb360.

9 Hadi Siswanto et al., "Digital Taxation of Platform-Based Companies in Indonesian Positive Law and Fiscal Justice for Conventional Businesses," *Journal of Social Science Studies* 4, no. 2 (2024): 73–86.

10 Audy Amelia Siregar, "Legal Studies on Omnibus Law Issues in Indonesia," *International Asia Of Law and Money Laundering (IAML)* 1, no. 4 (2022): 270–78, https://doi.org/10.59712/iaml.v1i4.50.

11 Vania Diva Damainingrum and Hanin Alya' Labibah, "The Auction System in the Practice of Motorcycle Arisan Reviewed from the Minister of Finance Regulation Number 122 of 2023 Concerning Auction Implementation Guidelines," *Journal of Development Research* 8, no. 2 (2024): 20–29, https://doi.org/10.28926/jdr.v8i2.372.

This study employs a normative legal research design to examine the synchronization of Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) regulations from the perspective of distributive justice within Indonesia's legal system. The research adopts a statutory approach to analyze the consistency and coherence of legal norms across the hierarchy of legislation, including the 1945 Constitution of the Republic of Indonesia, Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments, Government Regulation No. 35 of 2023, Minister of Home Affairs Regulation No. 7 of 2025, and relevant regional regulations governing Motor Vehicle Tax. In addition, a conceptual approach is employed to examine the legal issues through Hans Kelsen's theory of the hierarchy of legal norms, John Rawls's theory of distributive justice, the ability-to-pay principle, and the principle of tax legality.[12]

The study relies on primary, secondary, and tertiary legal materials, all of which were collected through an extensive review of statutory instruments, legal scholarship, and other authoritative legal sources. The data were analyzed qualitatively using a prescriptive legal analysis. The analytical framework includes both vertical and horizontal synchronization analyses to assess the consistency of legal norms, an evaluation of whether the mechanism for determining the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) conforms to the principle of distributive justice, and the application of grammatical, systematic, historical, and teleological methods of legal interpretation. The findings are synthesized to develop a regulatory reconstruction model for the NJKB that more accurately reflects the economic depreciation of motor vehicles, thereby strengthening legal certainty, proportionality, and fairness in the assessment and collection of Motor Vehicle Tax.

3. RESEARCH RESULT AND DISCUSSION

3.1. Synchronization of Motor Vehicle Tax Regulations Within Indonesia's Legal System

The regulatory framework governing Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) is generally consistent with Hans Kelsen's theory of the hierarchy of legal norms. Article 23A of the 1945 Constitution of the Republic of Indonesia provides the constitutional foundation for taxation, which is further implemented through Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD Law) as the principal legislative framework governing regional taxation. This statutory framework is subsequently operationalized through Government Regulation No. 35 of 2023, Minister of Home Affairs Regulation No. 7 of

[12] Kelsen, *Pure Theory of Law*; Rawls, *Justice as Fairness: A Restatement*; Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*.

2025, and provincial regulations. The resulting legal structure reflects the delegative relationship embodied in the *Stufenbau des Rechts*, under which the validity of lower-level legal norms derives from higher-level norms. From a formal legal perspective, the PKB regulatory framework possesses a sufficient legal foundation, and no explicit conflict concerning the allocation of taxing authority has been identified.

Despite this formal consistency, substantive synchronization among the relevant legal instruments has not been fully achieved, particularly with respect to the determination of the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) as the tax base for PKB. Article 10 of the HKPD Law merely provides that the PKB tax base consists of the NJKB multiplied by a weighting factor reflecting the degree of road deterioration and environmental pollution attributable to motor vehicle use. However, the statute does not prescribe how the NJKB should be determined or whether the valuation method must account for economic depreciation arising from vehicle age, physical condition, or actual market value. Consequently, these substantive issues are delegated to implementing regulations without establishing sufficiently clear normative standards to ensure fairness in the valuation of taxable property.

This deficiency is further reflected in Government Regulation No. 35 of 2023, which provides that the NJKB should be determined based on prevailing market prices and updated periodically through a ministerial decree. Although this provision recognizes that the NJKB should reflect market conditions, it does not establish a mandatory or standardized schedule for periodic revisions. As a result, many vehicle categories do not receive regular updates. Vehicles that are more than five to ten years old are frequently assessed using outdated administrative NJKB values that no longer correspond to their actual market prices in the secondary vehicle market. Consequently, a substantial disparity arises between the administratively determined NJKB and the vehicle's current economic value, with differences exceeding 30% for certain vehicle categories. This discrepancy demonstrates a lack of consistency between the regulatory objective of market-based valuation and its practical implementation.

A more fundamental concern arises under Minister of Home Affairs Regulation No. 7 of 2025, which prescribes the methodology for calculating the NJKB. The regulation applies a standardized linear depreciation formula across all categories of motor vehicles without accounting for differences in market characteristics among vehicle brands, models, or market segments. In practice, however, vehicle depreciation is influenced by numerous factors, including brand reputation, the availability of spare parts, maintenance costs, consumer demand in the secondary market, and technological developments. The application of a uniform depreciation formula therefore produces administrative valuations that frequently diverge from the actual economic value of individual vehicles. From the perspective of distributive justice, this approach is inconsistent with Rawls's principle of justice as fairness because it emphasizes administrative uniformity while disregarding the unequal economic consequences experienced by taxpayers with different financial capacities.[13]

Although the HKPD Law establishes relatively uniform statutory limits for PKB rates, provincial governments retain discretionary authority to determine their implementing policies in accordance with regional circumstances. Consequently, not all provinces apply a dynamic mechanism for updating the NJKB. Some jurisdictions continue to rely on outdated valuation data with only limited revisions, whereas others periodically adjust the NJKB to reflect prevailing market prices. As a result, motor vehicles with identical specifications, age, and physical condition may be subject to substantially different tax liabilities depending solely on the province in which they are registered. These disparities indicate that concerns regarding the fairness of Motor Vehicle Tax arise not only from the substantive content of national legislation but also from significant variations in regional implementation, reflecting the absence of nationally standardized criteria governing the depreciation-based determination of the NJKB.

The current mechanism for determining the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) does not fully conform to Rawls's difference principle. According to Rawls, socioeconomic inequalities are justifiable only if they produce the greatest benefit for the least advantaged members of society.[14] Owners of older motor vehicles generally belong to lower- and middle-income groups and rely on these vehicles as their primary means of transportation. However, because the existing NJKB mechanism does not adequately account for economic depreciation, these taxpayers often bear tax liabilities that are disproportionately high relative to the actual economic value of their vehicles. Consequently, the current tax structure exhibits regressive characteristics and is inconsistent with both the ability-to-pay principle and the difference principle, each of which requires that tax burdens be distributed proportionately according to taxpayers' economic capacity.

These findings are consistent with those of Totanan et al., who concluded that perceptions of fairness positively influence taxpayer compliance.[15] However, this study argues that fairness should not be viewed solely as a behavioral determinant of compliance. Rather, it must first be embedded in the legal norms that constitute the foundation of tax assessment and collection. Likewise, the present findings reinforce the conclusions of Pamungkas et al., who identified distributive inequities within Indonesia's tax system. This study demonstrates that one source of such inequity lies in

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[13] Rawls, *Justice as Fairness: A Restatement*.
[14] Rawls, *Justice as Fairness: A Restatement*.
[15] Totanan et al., "The Complexity of Tax Regulations and Principles of Justice as Determinants of Taxpayer Compliance."

the mechanism used to determine the NJKB, which fails to incorporate vehicle depreciation in a manner that is proportionate to the actual decline in economic value.[16]

Furthermore, this research extends the work of Naibaho et al. concerning the reconstruction of regional tax legislation.[17] Whereas the previous study advocated broader reforms to enhance legal protection for vulnerable groups through general restructuring of regional tax norms, the present study identifies a more specific source of regulatory inconsistency. The lack of synchronization among the HKPD Law, Government Regulation No. 35 of 2023, Minister of Home Affairs Regulation No. 7 of 2025, and provincial regulations has resulted in the absence of uniform standards governing the determination of the NJKB. Accordingly, effective regulatory reconstruction cannot be achieved solely through fiscal policy reform but must begin with the harmonization of legal norms governing the tax base itself.

The principal weakness of Indonesia's Motor Vehicle Tax regime therefore lies not in the constitutional or statutory legitimacy of the taxing authority, but in the insufficient synchronization between the substantive legal norms governing the determination of the NJKB and the principle of distributive justice. Although the regulatory framework is formally consistent with Hans Kelsen's theory of the hierarchy of legal norms, a substantive normative gap remains regarding valuation methods that accurately reflect the economic depreciation of motor vehicles. Based on these findings, this study advances a novel theoretical proposition: the synchronization of Motor Vehicle Tax regulations should not be understood merely as the formal consistency of legal norms across different levels of legislation. Instead, it should be reconceptualized as justice-based normative synchronization, whereby all levels of legislation are harmonized to require a dynamic NJKB valuation mechanism that reflects both the actual market value and the economic depreciation of motor vehicles.

The proposed synchronization model strengthens legal certainty while operationalizing Rawls's concept of justice as fairness within the framework of regional taxation. By aligning the tax base more closely with the actual economic value of taxable property, the model promotes a more proportionate distribution of tax burdens and preserves the fiscal function of Motor Vehicle Tax without imposing disproportionate burdens on economically disadvantaged taxpayers. Accordingly, this study contributes both theoretically and practically to the development of regional tax law by introducing a distributive justice-based framework for synchronizing tax regulations, representing the principal novelty of this research.

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16 Pamungkas et al., "Reconstruction of Indonesian Tax Law Based on the Principle of Distributive Justice to Establish a Welfare State in the Framework of the Rule of Law."

17 Naibaho et al., *Reconstruction of Regional Tax Collection Implemented Consistently to Full Justice for Weak Society: Research Study on Land and Building Tax, Motor Vehicles Fuel Tax, and Advertisement Tax in DKI Jakarta Province*.

3.2. Misalignment Between the NJKB Determination Mechanism and the Economic Depreciation of Motor Vehicles

A fundamental structural misalignment exists between the mechanism used to determine the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) as the tax base for Motor Vehicle Tax (PKB) and the actual economic value of motor vehicles in the marketplace. Vehicle depreciation does not occur in a linear manner, as assumed by the administrative valuation method prescribed under Minister of Home Affairs Regulation No. 7 of 2025. Instead, empirical evidence indicates that vehicle depreciation generally follows an exponential pattern, characterized by a steep decline in value during the first three to five years of ownership, followed by a more gradual rate of depreciation as the vehicle ages. The depreciation trajectory also varies according to factors such as brand reputation, vehicle type, engine capacity, and market demand.[18] These characteristics demonstrate that the economic value of motor vehicles is primarily determined by market forces and cannot be accurately represented through a uniform administrative depreciation formula.

The application of a standardized linear depreciation rate in determining the NJKB results in administrative valuations that remain relatively high even after the market value of a vehicle has declined substantially. For vehicles that are more than ten years old, the gap between the administratively determined NJKB and the actual market value generally ranges from 30% to 40%, while for certain vehicle categories with rapid depreciation, the discrepancy may be even greater. Consequently, the tax base used to assess Motor Vehicle Tax no longer reflects the actual economic value of the taxable asset, thereby undermining the principle that tax assessments should correspond to the true value of the object being taxed.

This discrepancy has significant implications for the application of the ability-to-pay principle. Under this principle, tax liabilities should be proportionate to the taxpayer's economic capacity.[19] In the context of Motor Vehicle Tax, that economic capacity is represented by the economic value of the motor vehicle as the taxable object. Therefore, when the administratively determined NJKB no longer reflects the vehicle's actual economic value because depreciation has not been appropriately incorporated into the valuation process, the resulting tax liability ceases to correspond to the taxpayer's genuine economic capacity. As a consequence, owners of older vehicles continue to pay taxes based on inflated administrative values despite the substantial decline in the market value of their vehicles.

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[18] Masatomo Suzuki and Yasushi Asami, "The Rapid Economic Depreciation at an Early Stage of Building Life Among Japanese Detached Houses," *Habitat International* 126 (2022): 102600, https://doi.org/10.1016/j.habitatint.2022.102600.

[19] Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*.

This situation is likewise inconsistent with Rawls's difference principle. According to Rawls, social and economic inequalities are permissible only when they operate to the greatest benefit of the least advantaged members of society.[20] Owners of older vehicles generally belong to lower- and middle-income households that purchase used vehicles because they are more affordable. However, the current NJKB mechanism, which fails to account adequately for economic depreciation, imposes a disproportionately greater tax burden on these taxpayers relative to their financial capacity. By contrast, taxpayers who can afford newer vehicles benefit from vehicles with higher market values, resulting in a comparatively lower tax-to-value ratio. This imbalance produces a regressive pattern of taxation in which the relative tax burden falls more heavily on taxpayers with lower levels of economic capacity.[21]

Moreover, the existing NJKB determination mechanism does not satisfy Rawls's broader conception of justice as fairness. Rawls argues that legal rules are just only when they are formulated from an original position behind a veil of ignorance, where decision-makers are unaware of the social and economic positions of those who will be affected by the rules.[22] In contrast, the current NJKB valuation framework appears to prioritize administrative efficiency over the protection of taxpayers with differing economic circumstances. By applying a uniform valuation method to taxpayers whose economic conditions differ substantially, the regulatory framework treats unequal circumstances as though they were identical. As a result, although administratively consistent, the current NJKB determination mechanism fails to achieve substantive justice as envisioned in Rawls's theory of distributive justice.

Relatively high levels of Motor Vehicle Tax (PKB) arrears persist, particularly among owners of older vehicles. In many cases, the tax liability is no longer proportionate to the actual market value of the vehicle, reducing taxpayers' willingness to pay the annual tax or renew vehicle registration. Thus, the discrepancy between the administratively determined Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) and the vehicle's actual economic value not only raises concerns regarding distributive justice but also undermines the effectiveness of tax administration by reducing voluntary tax compliance. These findings indicate that fairness in determining the tax base is closely linked to the perceived legitimacy of the tax system.

The present findings reinforce those of Pamungkas et al., who argue that Indonesia's tax system continues to exhibit distributive inequities because fiscal policies have not adequately protected lower-income groups.[23] This study further demonstrates

[20] Rawls, *Justice as Fairness: A Restatement*.

[21] Astri Warih Anjarwi, "Tax Burden and Poverty in Lower-Middle-Income Countries: The Moderating Role of Fiscal Freedom," *Development Studies Research* 12, no. 1 (2025): 2466511, https://doi.org/10.1080/21665095.2025.2466511.

[22] Rawls, *Justice as Fairness: A Restatement*.

[23] Pamungkas et al., "Reconstruction of Indonesian Tax Law Based on the Principle of Distributive Justice to Establish a Welfare State in the Framework of the Rule of Law."

that such inequities are exacerbated by the current NJKB determination mechanism, which fails to reflect the actual depreciation of motor vehicles over time. Likewise, the findings are consistent with those of Naibaho et al., who emphasized the need to reconstruct regional tax regulations to provide greater protection for economically vulnerable communities.[24] However, the present study argues that meaningful reform should begin with revising the methodology used to assess the taxable object rather than relying solely on adjustments to tax rates or the introduction of fiscal incentives.

This study also extends the findings of Riza et al. and Totanan et al., both of whom identify perceptions of fairness as an important determinant of taxpayer compliance.[25] While those studies conceptualize fairness primarily as a psychological factor influencing taxpayer behavior, the present research argues that such perceptions originate in the quality of the legal norms governing the determination of the tax base. Accordingly, sustainable improvements in voluntary tax compliance cannot be achieved solely through taxpayer education, stricter enforcement, or fiscal incentives. Instead, they require a valuation system that objectively and accurately reflects the actual economic value of motor vehicles. To evaluate alternative approaches capable of promoting greater tax equity, this study undertook a comparative analysis of motor vehicle taxation systems in five jurisdictions.

Table 1. *Motor Vehicle Tax Bases in Selected Countries*

Country	Primary Tax Base	Vehicle Depreciation	Market Value Update Mechanism	Main Policy Objective
Germany	Engine displacement and CO_2 emissions	Vehicle market value is not used as the annual tax base.	Not applicable because taxation is not based on vehicle value.	Environmental protection, emissions reduction, and administrative efficiency.
Japan	Engine displacement and vehicle weight	Vehicle age is considered only for environmental surcharges, not for market valuation.	Not applicable for annual vehicle tax.	Environmental sustainability and road-use efficiency.
Singapore	Annual tax based on engine capacity and technical characteristics; value-based taxation through a one-time Additional Registration Fee (ARF).	Vehicle value affects only the initial registration fee.	Vehicle valuation is required only at initial registration.	Efficient revenue collection while minimizing annual valuation complexity.

24 Naibaho et al., *Reconstruction of Regional Tax Collection Implemented Consistently to Full Justice for Weak Society: Research Study on Land and Building Tax, Motor Vehicles Fuel Tax, and Advertisement Tax in DKI Jakarta Province*.

25 Riza et al., "Sense of Justice, Trust, and Compliance"; Totanan et al., "The Complexity of Tax Regulations and Principles of Justice as Determinants of Taxpayer Compliance."

Country	Primary Tax Base	Vehicle Depreciation	Market Value Update Mechanism	Main Policy Objective
Malaysia	Vehicle value and engine capacity	Indirectly through updated vehicle reference values.	Periodic and transparent revision of vehicle valuation tables.	Maintaining fairness while adapting to market conditions.
Thailand	Vehicle value, engine capacity, and technical specifications	Through regularly revised valuation references.	Periodic and market-responsive updates of vehicle valuation tables.	Balancing fiscal revenue with market-responsive valuation.
Indonesia	Motor Vehicle Sales Value (NJKB) multiplied by weighting factors	Limited. Depreciation is based on a standardized linear administrative formula.	Updates are not mandatory, uniform, or consistently implemented across provinces.	Regional revenue generation under fiscal decentralization.

Source: Adapted from Alberini & Horvath (2021); Konishi & Zhao (2017); Ministry of Transport Singapore (2021); Secretary General of the Ministry of Economy Menara Prisma (2025); Thai Driving License Service (2026); and the authors' analysis.

The comparison reveals that Germany bases its annual motor vehicle tax primarily on engine displacement and carbon dioxide emissions rather than vehicle market value, thereby avoiding the need for continual revisions to administrative market valuations.[26] Japan similarly combines engine displacement and vehicle weight as the principal tax base, while vehicle age functions primarily as an environmental policy instrument rather than as a determinant of taxable value.[27] Singapore separates value-based taxation through a one-time Additional Registration Fee (ARF) imposed at initial registration, whereas the annual road tax is calculated according to the vehicle's technical specifications.[28] By contrast, Malaysia and Thailand continue to incorporate vehicle value into their tax systems but maintain more transparent, regularly updated, and market-responsive valuation schedules than Indonesia's current NJKB framework .[29]

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26 Anna Alberini and Marco Horvath, "All Car Taxes Are Not Created Equal: Evidence from Germany," *Energy Economics* 100 (2021): 105329, https://doi.org/10.1016/j.eneco.2021.105329.

27 Yoshifumi Konishi and Meng Zhao, "Can Green Car Taxes Restore Efficiency? Evidence from the Japanese New Car Market," *Journal of the Association of Environmental and Resource Economists* 4, no. 1 (2017), https://doi.org/10.1086/689701.

28 Ministry of Transport, "Written Reply by Minister for Transport Ong Ye Kung to Parliamentary Question on Tweaking Road Tax Regime to Encourage Installation of More Safety Features When Purchasing Higher Engine Capacity Cars," *Ministry of Transport-Connecting Singapore*, 2021, https://www.mot.gov.sg/news-resources/newsroom/written-reply-by-minister-for-transport-ong-ye-kung-to-parliamentary-questions-on-tweaking-road-tax-regime-to-encourage-installation-of-more-safety-features-when-purchasing-higher-engine-capacity-cars/.

29 Secretary General Ministry of Economy Menara Prisma, *Thirteenth Malaysia Plan: 2026–2030 Melakar Semula Pembangunan* (Percetakan Nasional Malaysia Berhad, 2025), https://www.investmalaysia.gov.my/media/m3eamxey/thirteenth-malaysia-plan-2026-2030.pdf; Thai Driving License Service, "Vehicle Registration Renewal Thailand 2026 — The Complete Road Tax Guide," *Thai Driving License Service*, 2026, https://tdl-service.com/vehicle-registration.

This comparative analysis demonstrates an international trend toward adopting more objective and adaptive tax bases that respond to changes in economic conditions. Many jurisdictions have reduced their reliance on administrative market valuations because maintaining accurate market-value databases is administratively burdensome and may generate fiscal inequities when valuation updates lag behind actual market conditions. These experiences suggest that Indonesia's NJKB system requires comprehensive reform to eliminate its dependence on a standardized linear depreciation model that no longer reflects the realities of the contemporary motor vehicle market.

The findings of this study indicate that the principal weakness of Indonesia's Motor Vehicle Tax system lies not in the statutory tax rates themselves but in the determination of the tax base. The discrepancy between the administratively determined NJKB and the actual market value of motor vehicles has produced a regressive distribution of tax burdens, undermining the ability-to-pay principle, conflicting with Rawls's difference principle, and failing to satisfy the broader concept of justice as fairness.

Accordingly, future reform of Indonesia's Motor Vehicle Tax regime should focus on reconstructing the methodology used to determine the NJKB by incorporating market-responsive economic depreciation or by adopting a more objective tax base comparable to those employed in other jurisdictions. Such a reform would reduce the disparity between administrative and market valuations, strengthen the legitimacy of the tax system, enhance voluntary taxpayer compliance, and promote a Motor Vehicle Tax system that is more equitable, proportionate, and consistent with the principles of distributive justice within Indonesia's constitutional legal order.

3.3. A A Reconstruction Model for Motor Vehicle Tax Regulations Based on Normative Synchronization and Distributive Justice

The underlying source of injustice in Indonesia's Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) system extends beyond the failure of the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) valuation method to reflect market dynamics. It also stems from the absence of substantive normative synchronization across the hierarchy of legal regulations. Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD Law) merely designates the NJKB as the tax base for PKB without explicitly requiring that vehicle valuation account for economic depreciation. This normative omission is carried forward in Government Regulation No. 35 of 2023, which requires only periodic updates of the NJKB but does not specify the frequency, valuation criteria, or oversight mechanisms governing those updates. At the technical level, Minister of Home Affairs Regulation No. 7 of 2025 continues to apply a uniform linear depreciation model, while provincial regulations employ different approaches to updating the NJKB. Consequently, each regulatory level functions largely in isolation, resulting in formal consistency across the legal hierarchy but failing to achieve substantive synchronization grounded in distributive justice. To address these deficiencies, this study proposes a four-tiered model of regulatory reconstruction in which each layer reinforces the others.

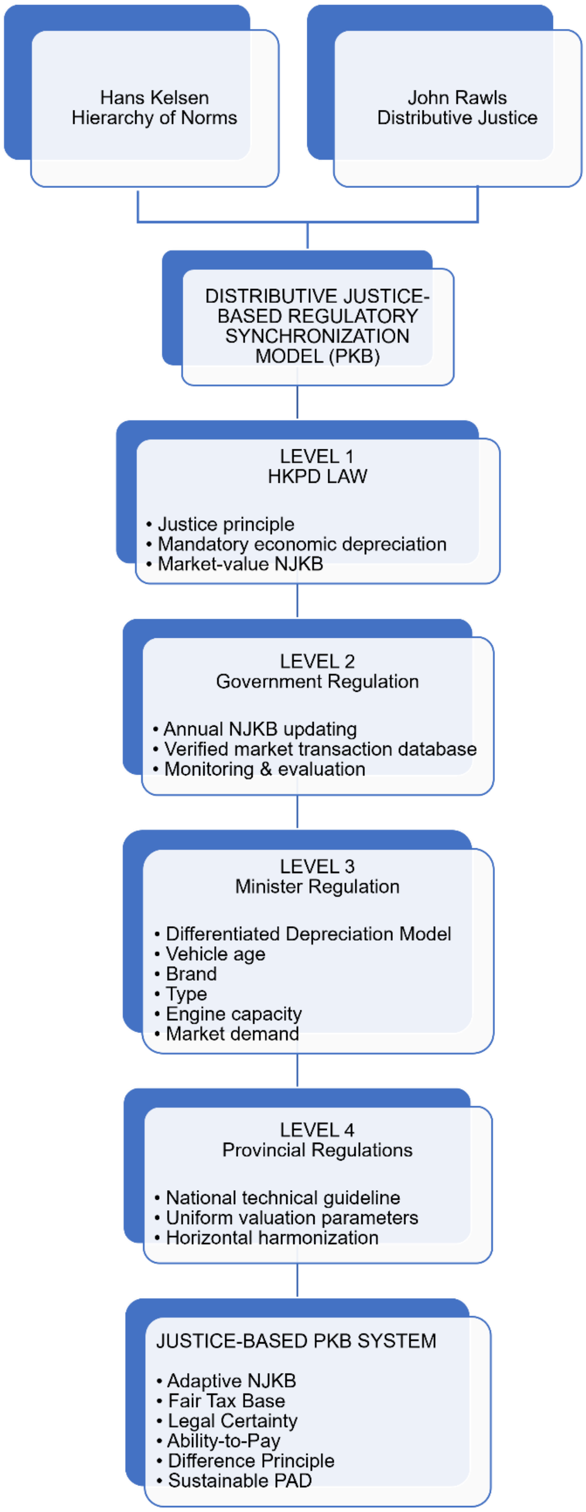

Figure 1. Distributive Justice-Based Regulatory Synchronization Model

The first stage concerns legislative reform through substantive amendment of Article 10 of the HKPD Law. The principle of distributive justice should be elevated from a policy objective to a legally binding norm by expressly requiring that the NJKB be determined on the basis of the actual economic depreciation of motor vehicles as reflected in prevailing market values. From the perspective of Hans Kelsen's theory of the hierarchy of legal norms, higher-level legal norms provide the foundation of validity for subordinate regulations.[30] Once the obligation to incorporate economic depreciation is expressly established by statute, implementing regulations will no longer have discretion to adopt valuation methods that disregard the actual economic condition of the taxable object. Under this approach, distributive justice becomes a binding legal requirement applicable to all governmental authorities responsible for Motor Vehicle Tax administration rather than merely a discretionary policy consideration.

The second stage of reconstruction focuses on Government Regulation No. 35 of 2023. One of the principal causes of the disparity between the administratively determined NJKB and the actual market value of motor vehicles is the absence of mandatory requirements for regular valuation updates. Accordingly, this study proposes that the regulation be amended to require annual NJKB revisions for all categories of motor vehicles based on verified market transaction data. The revised framework should also incorporate clear procedures for monitoring, evaluation, and regulatory oversight to ensure consistent implementation. Mandatory and regularly scheduled updates would substantially reduce discrepancies between administrative valuations and actual market values, thereby ensuring that the tax base continuously reflects prevailing economic conditions.

The third stage of reconstruction concerns Minister of Home Affairs Regulation No. 7 of 2025, specifically the methodology used to calculate the NJKB. The current standardized linear depreciation formula fails to capture the substantial variation in depreciation patterns across vehicle brands, models, market segments, and technical characteristics. This study therefore proposes replacing the existing methodology with a differentiated depreciation model, under which depreciation rates would be determined according to vehicle category, age, brand, model, engine displacement, and market demand. The proposed valuation framework would rely on empirical data derived from actual used-vehicle transactions, enabling the NJKB to respond more accurately to changes in market conditions. Although this approach shares certain features with the periodic vehicle valuation systems implemented in Malaysia and Thailand,[31] it is specifically designed to accommodate the institutional and legal characteristics of Indonesia's regional taxation system.

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30 Kelsen, *Pure Theory of Law*.

31 Thai Driving License Service, "Vehicle Registration Renewal Thailand 2026 — The Complete Road Tax Guide"; Secretary General Ministry of Economy Menara Prisma, *Thirteenth Malaysia Plan: 2026–2030 Melakar Semula Pembangunan*.

The fourth stage of reconstruction addresses provincial regulations through horizontal harmonization across regional governments. Although provincial governments retain statutory authority to establish Motor Vehicle Tax rates within nationally prescribed limits, substantial variation persists in the methods used to adjust the NJKB. To eliminate these inconsistencies, this study proposes the adoption of national technical guidelines establishing uniform standards for NJKB updates, market data collection, valuation methodologies, and implementation evaluation. Such harmonization would preserve regional autonomy with respect to tax rates while ensuring that the determination of the tax base follows consistent national standards. As a result, motor vehicles with identical specifications, age, and condition would no longer be subject to substantially different tax liabilities solely because they are registered in different provinces. This approach would strengthen legal certainty, enhance horizontal equity, and promote greater consistency in the implementation of Motor Vehicle Tax throughout Indonesia.

The proposed reconstruction model strengthens vertical normative synchronization by ensuring that each implementing regulation derives clear normative guidance from higher-level legislation regarding the obligation to incorporate distributive justice into the determination of the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB). From the perspective of Rawls's theory of justice as fairness,[32] the model ensures that the tax base is no longer determined solely by administrative considerations but also by its distributive impact on taxpayers with limited economic capacity. By explicitly incorporating the actual economic depreciation of motor vehicles into the legal framework, the proposed model aligns the Motor Vehicle Tax (PKB) system more closely with the difference principle, thereby promoting a distribution of tax burdens that affords greater protection to economically disadvantaged groups while preserving the fiscal capacity of regional governments.

This study also extends the findings of Naibaho et al., who emphasized the need to reconstruct regional tax legislation to provide stronger legal protection for vulnerable communities.[33] Unlike previous research, the present study develops an operational reconstruction model that specifies the reforms required at each level of the regulatory hierarchy. Likewise, it advances the argument of Pamungkas et al. concerning the harmonization of a justice-oriented tax system by demonstrating that meaningful harmonization must be achieved through coordinated reforms across multiple levels of legislation rather than through fiscal policy adjustments alone.[34] Furthermore, this study complements the work of Mulyono on environmentally oriented motor vehicle tax

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32 Rawls, *Justice as Fairness: A Restatement*.

33 Naibaho et al., *Reconstruction of Regional Tax Collection Implemented Consistently to Full Justice for Weak Society: Research Study on Land and Building Tax, Motor Vehicles Fuel Tax, and Advertisement Tax in DKI Jakarta Province*.

34 Pamungkas et al., "Reconstruction of Indonesian Tax Law Based on the Principle of Distributive Justice to Establish a Welfare State in the Framework of the Rule of Law."

reform. Whereas that study primarily emphasized environmental objectives,[35] the present research demonstrates that comprehensive reform of Motor Vehicle Tax must also incorporate the principles of distributive justice through fundamental changes in the determination of the tax base.

Accordingly, the reconstruction of Indonesia's Motor Vehicle Tax framework cannot be accomplished through isolated amendments at a single regulatory level. Instead, reform must be implemented simultaneously throughout the entire hierarchy of legal norms. On this basis, the present study proposes the Distributive Justice-Based Regulatory Synchronization Model for Motor Vehicle Tax. The model is founded upon four interrelated pillars: (1) strengthening the principle of distributive justice within the HKPD Law as the foundational legal norm; (2) establishing a mandatory requirement for periodic updates of the NJKB through Government Regulation; (3) adopting a market-responsive depreciation model based on empirical market data through Minister of Home Affairs regulations; and (4) harmonizing provincial implementing regulations through nationally standardized technical guidelines.

The integration of these four pillars produces an NJKB valuation system that more accurately reflects the economic depreciation of motor vehicles, ensures greater proportionality in tax assessment, strengthens legal certainty, preserves the fiscal sustainability of Regional Original Revenue (Pendapatan Asli Daerah/PAD), and promotes a Motor Vehicle Tax system consistent with the constitutional values of justice, legal certainty, and public welfare embodied in the 1945 Constitution of the Republic of Indonesia. The proposed model represents both the principal theoretical contribution and the primary novelty of this study because it reorients the paradigm of Motor Vehicle Tax reform from a predominantly administrative approach toward a distributive justice-based model of regulatory synchronization that systematically integrates Hans Kelsen's theory of the hierarchy of legal norms with John Rawls's theory of distributive justice within Indonesia's tax law framework.

4. CONCLUSION

Although the regulatory framework governing Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) demonstrates formal normative synchronization within Indonesia's hierarchy of laws and regulations, substantive synchronization has not yet been achieved. The current mechanism for determining the Motor Vehicle Sales Value (Nilai Jual Kendaraan Bermotor/NJKB) remains predominantly administrative, fails to reflect the actual economic depreciation of motor vehicles, and has the potential to generate a regressive distribution of tax burdens. Consequently, the existing framework is inconsistent with both the ability-to-pay principle and Rawls's concept of justice as fairness.

[35] Mulyono, "The Paradox of Jakarta's Carbon Tax Policy."

This study proposes a Distributive Justice-Based Regulatory Synchronization Model for Motor Vehicle Tax, consisting of four integrated reforms: strengthening the principle of distributive justice within the Law on Financial Relations between the Central Government and Regional Governments (HKPD Law), mandating periodic updates of the NJKB, adopting a market-responsive depreciation model based on empirical vehicle transaction data, and harmonizing provincial implementing regulations through nationally standardized guidelines. The proposed model provides a normative framework for developing a more equitable regional taxation system while preserving the fiscal capacity of regional governments.

This research is subject to certain limitations. As a normative legal study, it does not incorporate empirical analyses of motor vehicle transaction data across all Indonesian provinces. Consequently, future research should complement the proposed legal framework with quantitative evidence. From a policy perspective, the Indonesian government should revise the regulatory framework governing the NJKB and establish an integrated national database of motor vehicle market prices to support more accurate and transparent valuation. Future studies should also develop econometric models of vehicle depreciation and evaluate the effects of implementing the proposed regulatory reconstruction on Motor Vehicle Tax revenue, taxpayer compliance, and regional fiscal performance across different provinces.

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