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Service Quality at the Bengkulu City Motor Vehicle Tax Service Unit

Ridianto[1], Mulyadi[2]
Sekolah Tinggi Ilmu Administrasi Bengkulu, Bengkulu, Indonesia[1,2]
Corresponding email: rididhaniel@gmail.com

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ABSTRACT

This study evaluates service quality at the Bengkulu City Motor Vehicle Tax Service Unit using the SERVQUAL framework. A quantitative descriptive survey was conducted with 50 motor vehicle taxpayers selected through accidental sampling. Data were obtained through direct observation and a five-point Likert-scale questionnaire covering tangibles, reliability, responsiveness, assurance, empathy, and overall taxpayer satisfaction. The findings show that all five service dimensions were rated in the good category. Assurance and empathy obtained the highest mean scores (3.43 each), followed by reliability (3.31), tangibles (3.04), and responsiveness (2.94). The overall SERVQUAL mean was 3.23. Respondents generally appreciated the safety and comfort of the waiting area, the accuracy of officers, procedural clarity, and the assurance provided during transactions. Nevertheless, the lowest responsiveness score indicates that complaint handling, service speed, and consistency in courteous communication still require improvement. Administrative complexity, waiting time, limited mobile-service facilities, uneven digital capability, and the need for stronger service monitoring were also identified as operational constraints. The study concludes that the unit has established a positive service foundation, but sustained improvement in responsiveness, digital integration, staff professionalism, and feedback management is necessary to strengthen taxpayer satisfaction and support voluntary compliance.

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Introduction

Motor vehicle tax administration is one of the public services most frequently encountered by citizens because vehicle ownership creates a recurring obligation to register documents and pay annual taxes. In Indonesia, this service is organised through the One-Stop Administration System, commonly known as SAMSAT, which integrates the functions of the regional revenue agency, the Indonesian National Police, and PT Jasa Raharja. The arrangement is intended to simplify registration, vehicle document validation, motor vehicle tax collection, transfer-of-ownership fees, and compulsory road-traffic accident contributions. Because the service brings several institutions into a single operational system, the quality experienced by taxpayers depends not only on the formal procedure but also on coordination, information accuracy, officer competence, facility readiness, and the accessibility of payment channels.

For local governments, motor vehicle tax is an important component of regional revenue and supports public infrastructure and other government services. The willingness of citizens to meet their tax obligations is influenced by legal rules and enforcement, but it is also shaped by their experience when interacting with the public administration. A taxpayer who receives clear information, predictable processing time, transparent costs, and respectful treatment is more likely to regard the institution as credible. Conversely, complicated procedures, long queues, inconsistent explanations, and an inadequate response to complaints can weaken trust and discourage timely compliance. Service quality is therefore not merely an operational matter; it is closely related to government legitimacy, public confidence, and the efficiency of regional revenue collection.

The Bengkulu City Motor Vehicle Tax Service Unit has introduced several service forms to improve accessibility. In addition to the main SAMSAT office, taxpayers can use mobile SAMSAT services and other service innovations intended to bring tax payment facilities closer to the public. Digital services, including national and regional electronic payment channels, have also been developed as part of the broader transformation of public administration. These innovations are relevant because taxpayers increasingly expect services that are fast, simple, transparent, and available beyond conventional office counters. Nevertheless, technological innovation cannot automatically guarantee satisfaction. Digital systems must be supported by adequate infrastructure, accurate data, capable staff, clear communication, and assistance for users who have limited digital literacy.

The physical environment remains important in face-to-face public services. A safe and comfortable waiting room, clean counters, visible information boards, functional queueing facilities, and the professional appearance of officers provide tangible evidence that the institution values its users. At the same time, taxpayers judge the service through less visible dimensions, including whether officers perform procedures correctly, respond quickly, communicate politely, protect personal and transaction information, and show concern for individual difficulties. These elements determine whether the service is perceived as reliable and fair.

Service quality in this study is examined through the SERVQUAL framework developed by Parasuraman, Zeithaml, and Berry. The framework groups service quality into five dimensions: tangibles, reliability, responsiveness, assurance, and empathy. Tangibles refer to physical facilities, equipment, information materials, and the appearance of personnel. Reliability concerns the ability to provide the promised service accurately and consistently. Responsiveness reflects the willingness and speed of officers in assisting users and addressing questions or complaints. Assurance relates to knowledge, courtesy, security, and the ability to create confidence. Empathy describes personal attention and an understanding of user needs. Although the framework was initially developed for service businesses, its dimensions are widely applicable to public services because citizens also compare expected service with the service they actually receive (Parasuraman et al., 1985; Tjiptono, 2014).

Taxpayer satisfaction represents the evaluation that follows this comparison. Oliver (1997) explains satisfaction as the result of comparing expectations with perceived performance. When the service corresponds to or exceeds expectations, users tend to feel satisfied; when the experience falls below expectations, dissatisfaction is likely to emerge. In the tax-service context, satisfaction may be reflected in confidence in procedures, acceptance of the time required, willingness to reuse the service, and readiness to recommend the service to others. Satisfaction can also strengthen voluntary compliance because taxpayers perceive that the government is fulfilling its responsibility to provide accessible and accountable administration.

Previous studies in Bengkulu indicate that motor vehicle tax services have generally achieved a favourable level of quality, but recurring weaknesses remain. Afrizal (2023) found that service quality during the COVID-19 period was considered good, although restrictions affected service comfort and processing time. Desrahmadanita and Darmi (2024) reported that the SAMSAT service was relatively well organised, while limitations in human resources and information-technology capability continued to delay certain administrative processes. Hakim (2024) showed that mobile SAMSAT services improved access, but their effectiveness was constrained by limited facilities. Studies on taxpayer compliance also suggest that service quality and understandable regulations contribute to the willingness to fulfil motor vehicle tax obligations (Impianti, 2023; Juliantari, 2021).

These findings demonstrate the need for continuous and location-specific evaluation. A service may be classified as good overall while still containing weaknesses that are highly significant to users, particularly delays, complaint handling, and inconsistent officer behaviour. An aggregate assessment should therefore be accompanied by a comparison of the five SERVQUAL dimensions and an identification of practical obstacles. This study was conducted to describe the quality of service at the Bengkulu City Motor Vehicle Tax Service Unit, evaluate the dimensions that taxpayers considered strongest and weakest, and formulate improvement priorities. The research focuses on the experiences of taxpayers who had used the service and does not examine tax rates, the technical calculation of liabilities, or the causal influence of external economic factors.

Method

This study employed a quantitative descriptive survey design. The design was selected because the research sought to obtain a structured account of taxpayers' perceptions of service quality rather than to test a complex causal model. The study was conducted within the service environment of the Bengkulu City motor vehicle tax administration. The research population consisted of individual taxpayers who had used motor vehicle tax services in Bengkulu City. Because the exact population accessible during the study period was not known, the sample size was determined using an unknown-population approach, resulting in 50 respondents.

Indonesian Journal of Multidisciplinary Sciences (IJoMS)
Vol. 5 No. 2 2026, 1815-1824

Respondents were selected through accidental sampling. Taxpayers who had received the service, were encountered during the data-collection process, and were willing to participate were included in the sample. This method enabled the researchers to obtain direct assessments from users with recent service experience. The limitation of this technique is that the sample cannot be regarded as fully representative of every motor vehicle taxpayer in Bengkulu City. Accordingly, the findings are interpreted as a descriptive evaluation of the respondents' experience and not as a definitive estimate for the entire taxpayer population.

Data were collected through direct observation and a structured questionnaire. Observation was used to identify service facilities, administrative flow, officer-user interaction, mobile-service arrangements, and the availability of supporting information. The questionnaire applied a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Items were organised according to the SERVQUAL dimensions. Tangibles covered waiting-room facilities, cleanliness, equipment, information media, and officer appearance. Reliability covered procedural accuracy, consistency, timeliness, and the correctness of information. Responsiveness measured the speed of service, willingness to assist, and handling of questions and complaints. Assurance covered officer competence, courtesy, transaction security, and cost or time certainty. Empathy assessed attention, friendliness, accessibility, and the ability to understand taxpayers' specific needs.

The questionnaire also recorded basic respondent characteristics, including gender, education, and previous use of the service. Data were tabulated using frequencies, percentages, and mean scores. Each dimension was interpreted on the basis of its average score, and the dimensions were then compared to identify relative strengths and priorities for improvement. The overall SERVQUAL mean was obtained by averaging the five dimensional means. Because the available analysis was descriptive, statements about influence on satisfaction are discussed as patterns of perceived association and service implications rather than as statistically verified causal effects.

Results and Discussion

Respondent Characteristics

The study involved 50 motor vehicle taxpayers who had used services at the Bengkulu City Motor Vehicle Tax Service Unit. Most respondents were men, and the educational profile was dominated by senior high school or vocational high school graduates. Four out of five respondents had interacted with the service more than once. This repeated experience is important because returning users are able to compare service consistency across different visits and are more likely to recognise recurring strengths or operational problems.

Table 1. ***Characteristics of the Respondents***

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	30	60
Gender	Female	20	40

Characteristic	Category	Frequency	Percentage (%)
Education	Senior/Vocational High School	40	80
Education	Bachelor's degree	10	20
Service experience	More than one visit	40	80
Service experience	First visit	10	20

Source: Primary data processed from the research questionnaire.

The respondent profile suggests that the assessment was formed mainly by users with practical familiarity with the service process. The dominance of repeat users strengthens the descriptive relevance of comments concerning waiting time, procedural consistency, and officer communication. At the same time, the concentration of respondents in two educational groups indicates that service information should remain straightforward and accessible. Public-service instructions should not assume specialised administrative knowledge; they should use clear language, visible process maps, and easily understood digital guidance.

SERVQUAL Assessment

All five SERVQUAL dimensions were classified in the good category. The overall mean was 3.23 on a five-point scale. Assurance and empathy obtained the highest means, at 3.43 each. Reliability followed with a mean of 3.31. Tangibles recorded 3.04, while responsiveness obtained the lowest score of 2.94. The distribution indicates that taxpayers generally trusted the officers and recognised their concern for users, but perceived service speed and response to requests or complaints as the main area requiring improvement.

Table 2. ***Mean Scores for the Five SERVQUAL Dimensions***

Dimension	Main Aspect Assessed	Mean	Category
Tangibles	Facilities, cleanliness, equipment, and officer appearance	3.04	Good
Reliability	Accuracy, procedural consistency, and timely service	3.31	Good
Responsiveness	Speed, willingness to assist, and complaint response	2.94	Good
Assurance	Competence, courtesy, security, and service certainty	3.43	Good
Empathy	Personal attention, friendliness, and understanding of needs	3.43	Good
Overall mean	Average of the five SERVQUAL dimensions	3.23	Good

Source: Primary data processed from the research results.

Indonesian Journal of Multidisciplinary Sciences (IJoMS)
Vol. 5 No. 2 2026, 1815-1824

Tangibles

The tangible dimension achieved a mean of 3.04. Respondents generally considered the waiting room safe and sufficiently comfortable, and they recognised the neat appearance and careful work of officers. These elements provide immediate evidence of service readiness. In a public tax office, physical order also helps users understand the administrative sequence and reduces uncertainty. Clear counter signs, clean facilities, accessible forms, queue information, and adequate seating can therefore influence the overall experience even when the core transaction is administrative rather than commercial.

The score, however, was lower than those for reliability, assurance, and empathy. This result is consistent with the operational observation that facilities outside the main office, particularly mobile services, remain limited. The source document notes that only a small number of mobile-service vehicles were available and that not all were consistently operational. Limited capacity can create congestion, restrict geographical coverage, and reduce the convenience expected from a mobile-service innovation. Facility maintenance should therefore include not only the main waiting room but also mobile counters, network connections, power supply, printed information, and equipment used for data verification.

Reliability

Reliability received a mean score of 3.31, indicating that taxpayers generally believed officers could perform procedures accurately and provide dependable information. Accuracy is essential in vehicle administration because errors in identity, ownership, registration, or payment records can impose additional time and cost on citizens. The favourable assessment suggests that officers were usually able to follow established procedures, maintain document accuracy, and complete transactions in a manner that generated confidence.

The result supports the service-quality principle that consistency is a major foundation of satisfaction. Taxpayers need to receive the same requirements and explanations regardless of which officer or counter serves them. Reliability can be strengthened through standard operating procedures, checklists, integrated databases, and periodic review of service errors. The reliability score should not lead to complacency, because digital and face-to-face channels must produce consistent information. A discrepancy between an online instruction and a counter requirement can immediately weaken a previously positive perception.

Responsiveness

Responsiveness produced the lowest mean, at 2.94. Although it remained within the good category, its relative position identifies a clear improvement priority. Respondents still encountered waiting time, uneven speed of service, and inadequate responsiveness to questions or complaints. A public service may be technically accurate yet still be perceived as unsatisfactory when users do not know how long they must wait, cannot obtain timely clarification, or feel that their concern is being transferred between officers.

Improvement should begin with measurable response standards. The unit can specify expected waiting times for common transactions, establish a visible complaint channel,

assign responsibility for responding to enquiries, and record the time required to close each complaint. Queue management can be improved through electronic numbering, estimated waiting-time displays, and differentiation between simple annual tax payments and more complex transactions such as ownership changes or vehicle mutation. Officers also require communication training so that even when a problem cannot be resolved immediately, taxpayers receive an explanation, a clear next step, and a realistic completion time.

Responsiveness is also closely connected to digital integration. Mobile and online services are useful only when users can obtain assistance if a payment status, document upload, or identity record encounters a problem. A hybrid support system that combines digital self-service with human assistance is therefore more appropriate than replacing all interaction with an application. The lowest score suggests that technology should be used to shorten and clarify the service process, not merely to add another channel that taxpayers must navigate independently.

Assurance

Assurance obtained one of the two highest scores, at 3.43. Taxpayers generally perceived officers as knowledgeable and capable of providing a secure transaction process. Assurance is particularly important in tax services because citizens submit identity and vehicle data, make financial payments, and depend on the legal validity of the documents issued. Competence, courtesy, transparent charges, and certainty concerning the administrative outcome create confidence that the process is legitimate and accountable.

The result indicates a strong institutional asset that should be protected through continuous professional development and supervision. Changes in regulations, digital procedures, and inter-agency data systems require officers to update their knowledge regularly. Assurance also depends on ethical behaviour. Clear cost information and the absence of unofficial charges are essential to maintaining public trust. Management should therefore combine technical training with integrity standards, service ethics, and mechanisms that allow users to report irregularities safely.

Empathy

Empathy also achieved a mean of 3.43. Respondents generally felt that officers showed attention and attempted to understand individual needs. Personal consideration is relevant because users differ in age, education, digital ability, familiarity with documents, and the complexity of their transactions. Elderly taxpayers, persons with disabilities, and users who encounter data discrepancies may require more guidance than taxpayers completing a routine annual payment.

Despite the favourable score, the research notes that friendliness and courtesy were not fully consistent among all officers. This distinction is important: an institution may have many helpful staff members while a small number of negative interactions still shape the public image of the entire service. Empathy should therefore be embedded in service standards rather than depending solely on individual personality. Greeting users, listening

without interruption, explaining requirements in plain language, and confirming that the user understands the next step are simple behaviours that can be monitored and reinforced.

Operational Constraints and Improvement Priorities

The dimension scores were supported by several operational constraints identified through observation and the wider discussion in the source document. Administrative requirements were sometimes perceived as complicated, waiting time remained a concern, mobile-service facilities were limited, and information-technology capability was not evenly distributed among personnel. Service quality was also affected during exceptional conditions such as the COVID-19 pandemic, when restrictions reduced comfort and increased processing time. These issues show that service quality depends on the interaction between people, procedures, technology, and physical resources.

Table 3. ***Operational Constraints and Recommended Responses***

Constraint	Service Implication	Recommended Response
Complex or unclear procedures	Confusion, repeated visits, and processing delays	Simplify requirements and publish visual process maps
Waiting time and weak complaint response	Lower responsiveness and user frustration	Set response-time standards and strengthen queue management
Limited mobile-service facilities	Restricted access and inconsistent outreach capacity	Maintain and expand mobile units and supporting equipment
Uneven digital capability	Slow processing and difficulty assisting online users	Provide continuous IT training and assisted digital service
Inconsistent courtesy	Unequal user experience and reduced trust	Apply service-ethics coaching and supervisory feedback
Weak performance monitoring	Problems recur without corrective action	Use satisfaction surveys, complaint logs, and service dashboards

Source: Synthesised from questionnaire findings and field observations.

The results are broadly consistent with previous research. Desrahmadanita and Darmi (2024) found that the Bengkulu SAMSAT service had established an organised service process but still faced human-resource and technological limitations. Hakim (2024) likewise identified the usefulness of mobile services while noting facility constraints. The current study adds a prioritisation perspective: assurance and empathy are relatively strong, reliability is favourable, and responsiveness is the most immediate weakness. This means improvement should not be distributed uniformly. Resources should be concentrated on faster assistance, clearer complaint resolution, predictable waiting times, and operational support for mobile and digital channels.

From a managerial perspective, the five dimensions should be treated as an integrated system. Better facilities will have limited value if officers cannot respond quickly; digital platforms will not improve satisfaction if data are inaccurate; and friendly behaviour cannot

compensate for unclear costs or repeated procedural errors. A continuous-improvement cycle is therefore needed. The unit should measure service time, error rates, complaint volume, complaint resolution, digital-service completion, and user satisfaction. Results should be reviewed regularly and linked to corrective action, training, resource allocation, and recognition of high-performing personnel.

The study also has limitations. The sample consisted of 50 respondents selected accidentally, so the findings cannot be generalised statistically to all taxpayers in Bengkulu City. The analysis relied on descriptive mean scores and did not test the magnitude of the relationship between each SERVQUAL dimension and taxpayer satisfaction or compliance. Future studies should use a larger probability sample, separate users of the main office, mobile service, and digital channels, and employ inferential methods such as multiple regression or structural equation modelling. Qualitative interviews could also explain why users evaluate responsiveness differently and identify specific points in the service journey where delay or confusion occurs.

Conclusion

Service quality at the Bengkulu City Motor Vehicle Tax Service Unit was generally rated as good. The overall SERVQUAL mean was 3.23. Assurance and empathy were the strongest dimensions, with mean scores of 3.43, followed by reliability at 3.31 and tangibles at 3.04. Responsiveness was the lowest dimension, with a mean of 2.94. These results indicate that taxpayers generally trusted officer competence, appreciated personal attention, and recognised the accuracy of the service process, while service speed, complaint handling, waiting time, and consistency of communication remained the principal weaknesses.

The unit should maintain its strengths in accuracy, security, courtesy, and personal attention while directing improvement resources towards responsiveness. Practical priorities include simplifying administrative information, establishing measurable response and waiting-time standards, improving electronic queueing, maintaining and expanding mobile-service facilities, strengthening digital integration, and providing continuous training in information technology, service ethics, and complaint handling. Regular satisfaction surveys and service-performance dashboards are recommended to ensure that improvement is based on evidence. Through systematic and sustained improvement, the service unit can strengthen taxpayer satisfaction, public trust, and voluntary motor vehicle tax compliance.

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