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Tanjak Lobam Service Innovation for Regional Tax Compliance in Bintan Industrial Estate

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ABSTRACT

This study analyzes the service innovation of the Tanjak Lobam Tax Compliance Movement (Gerakan Taat Pajak Lobam) implemented in the Bintan Industrial Estate (Bintan Inti Industrial Estate/BIIE), Bintan Regency, using Everett M. Rogers' (2003) Diffusion of Innovations theory, which consists of five key attributes: relative advantage, compatibility, complexity, trialability, and observability. This research employs a qualitative approach with a case study design. Data were collected through in-depth interviews with officials from the Bintan Regional Revenue Management Unit (UPTD PPD Bintan), representatives of industrial companies, and workers in the BIIE area, supported by field observations and document analysis. The findings indicate that the Tanjak Lobam innovation demonstrates a strong relative advantage, as it improves time efficiency, reduces transaction costs, and accelerates administrative processes for Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) and Heavy Equipment Tax (Pajak Alat Berat/PAB). In terms of compatibility, the innovation aligns well with the characteristics of an industrial estate that requires flexible services without disrupting production activities. Regarding complexity, initial challenges were identified in data integration and system adaptation; however, these were gradually resolved through intensive socialization and field assistance provided by tax officers. In terms of trialability, the implementation was conducted in stages through limited trials and pilot projects, which strengthened user acceptance. Meanwhile, the observability aspect is reflected in tangible outcomes, such as improved tax compliance, reduced arrears, and changes in vehicle administration behavior within the industrial environment. The study concludes that the Tanjak Lobam initiative is an effective public service innovation that has been successfully adopted by various stakeholders because it fulfills all innovation attributes proposed by Rogers (2003). Furthermore, this innovation not only enhances regional tax service performance but also strengthens collaboration among local government, industrial actors, and workers within an industrial estate-based tax governance system.

Keywords: Public Service Innovation, Tanjak Lobam, Local Tax, Bintan Industrial Estate **JEL Code:** H71, H83, O31, R58.

I. Introduction

Local taxes are a fiscal instrument that plays a strategic role in supporting the financial autonomy of local governments through Local Original Revenue. In the context of regional autonomy, local taxes serve not



only as a fiscal instrument but also as an indicator of local governments' capacity to finance development, provide public services, and build fiscal autonomy. Fiscal decentralization requires the government not only to expand the tax base but also to improve service governance so that taxpayers have easier, faster, and more transparent access to services that are tailored to the socioeconomic characteristics of their region. Law No. 23 of 2014 on Regional Government affirms that local governments have the authority and responsibility to manage local revenue sources to support the implementation of governmental affairs within their jurisdiction (Law No. 23 of 2014 on Regional Government, 2014). The legal framework for local tax administration has been further strengthened following the enactment of Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments. This regulation updates the fiscal relationship between the central and local governments by giving local governments greater flexibility to manage taxes and fees in a more adaptive manner (Law of the Republic of Indonesia No. 1 of , 2022). This is further regulated by Government Regulation No. 35 of 2023 on general provisions regarding local taxes and local fees, including procedures for registration, data collection, assessment, payment, reporting, auditing, collection, and supervision (Government Regulation No. 35 of 2023, n.d.). At the regional level, the Riau Islands Provincial Government has enacted Regional Regulation No. 1 of 2024 on Regional Taxes and Levies as the basis for provincial tax collection. Thus, the optimization of Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) and Heavy Equipment Tax (Pajak Alat Berat/PAB) has a clear normative basis, but its success remains highly dependent on the quality of service implementation in the field.

Motor Vehicle Tax and Heavy Equipment Tax differ from other types of taxes because they are linked to productive economic activities, particularly in the industrial, logistics, manufacturing, construction, and warehousing sectors. Operational vehicles and heavy equipment are not merely objects of taxation but also instruments of production that determine the smooth operation of a company's activities (Ade Fariska & Isnani Yuli Andini, 2023; Salma et al., 2024). Therefore, regions with a high concentration of industrial activity should serve as a key source of local tax revenue. Subnational taxes are more effective when their tax base is closely tied to local economic activities and can be managed through local institutions that are responsive to regional conditions (Bahl & Bird, 2008). Bintan Regency is one of the strategic regions in the Riau Islands Province due to its proximity to Singapore and Malaysia, as well as its role as part of a border economic zone linked to international trade activities. The Bintan Inti Industrial Estate in Seri Kuala Lobam District is a key driver of industrial growth in the region. The Bintan Industrial Estate is located on Jalan Tanjung Lobam, Bintan, and is managed by PT Bintan Inti Industrial Estate. Meanwhile, the Bintan Investment Platform, as the official investment platform for Bintan Regency, showcases various manufacturing companies in the BIIE area, including electronics, metals, and other supporting industries. This indicates that BIIE has a potential base of operational vehicles and heavy equipment for generating PKB and PAB revenue. However, this fiscal potential has not yet been fully converted into local government revenue.

According to data from the Bintan Regional Technical Implementation Unit (UPTD) for Regional Revenue Management (PPD), out of a total of 14,023 vehicles registered in the BIIE area and its surroundings, 56.29 percent, or 7,897 units, are recorded as having overdue taxes, while only 43.71 percent, or 6,126 units, are actively paying taxes (UPTD PDD, 2024). This situation indicates that the level of taxpayer compliance in the industrial zone remains relatively low and has the potential to result in significant losses of local revenue. In the context of industrial zones, tax arrears are also linked to limited access to services, conflicts between company working hours and government service hours, complex corporate vehicle administration, and suboptimal integration of vehicle and heavy equipment data. This phenomenon demonstrates that compliance in industrial zones is a systemic issue that requires service innovation, not just collection efforts. Previous studies have shown that taxpayer behavior is influenced not only by penalties but also by service quality, ease of access, trust, transparency, and perceptions of fairness. Kirchler et al. (2008) explain that compliance can be fostered through a combination of the authority's power and taxpayer trust. In the context of Indonesia, Yunianti et al. (2019) suggest that tax accessibility, service quality, moral obligation, and penalties influence motor vehicle tax compliance. Oktarina & Maulidya (2025) found that motor vehicle tax compliance remains a significant challenge for local governments, although the factors influencing it may vary depending on the regional context. Service quality and taxpayer awareness play a role in compliance with motor vehicle tax payments (Andriyanti, 2025; Listiana & Hernawati, 2024; Subekti & Yuliana, 2024).

Innovations in tax services are increasingly linked to digital transformation, mobile services, and taxpayer-centric approaches. Abrori et al. (2024) demonstrate that digital transformation in local tax systems

can strengthen external compliance factors, particularly through easier access to reporting, notifications, and payments. Mujiyati et al. (2024) found that digital platforms for motor vehicle tax administration services can increase local government revenue, especially when supported by online information services. In response to these issues, the Riau Islands Provincial Government, through the Regional Revenue Agency and the Bintan Regional Technical Implementation Unit (UPTD) for Regional Revenue Management (PPD), initiated the Lobam Tax Compliance Movement, or “Tanjak Lobam.” This program aims to strengthen data synergy, improve tax compliance, and establish the Lobam industrial zone as a model for tax compliance. The Tanjak Lobam program is recognized as an innovation to promote local fiscal autonomy through taxes on vehicles and heavy equipment. Substantively, Tanjak Lobam shifts the service approach from a passive, centralized model to a proactive, area-based model through the registration of vehicles and heavy equipment, data validation, public outreach, on-site services, cross-stakeholder coordination, and compliance monitoring. From a public administration perspective, this innovation reflects a paradigm shift in public service toward a more service-user-oriented governance model. The principles of New Public Management emphasize efficiency, results orientation, performance measurement, and organizational flexibility in public institutions, whereas the contemporary public service approach emphasizes the importance of collaboration, trust, and responsiveness. Tax service innovation should not be evaluated merely by the presence or absence of new programs, but must be analyzed based on the program’s ability to transform the user experience, simplify processes, and encourage compliance. Such innovations are best analyzed through Rogers’ Theory of Innovation Diffusion. Rogers (2003) explains that the adoption of innovations is influenced by five key attributes: relative advantage, compatibility, complexity, trialability, and observability.

This theory is relevant because the success of Tanjak Lobam is determined not only by the existence of policies, but also by how industrial taxpayers, companies, workers, area managers, and government officials perceive the benefits, convenience, suitability, and impact of those policies. De Vries et al. (2016) demonstrate that public innovation must be evaluated based on its form, objectives, prerequisites, processes, and outcomes—not merely on its novelty. Barriers to public sector innovation stem from organizational, interactive, and institutional aspects, making a discussion of actor coordination essential. Thus, this study aims to analyze local tax service innovation through the Lobam Tax Compliance Movement in the Bintan Inti Industrial Estate and to examine the implementation mechanisms for improving compliance with Motor Vehicle Tax and Heavy Equipment Tax. The novelty of this study lies in its focus on local tax service innovation within the context of an industrial estate, rather than merely on vehicle tax services for the general public. Furthermore, this study integrates Motor Vehicle Tax and Heavy Equipment Tax into a single service innovation framework and employs the Theory of Innovation Diffusion to analyze the process by which industrial taxpayers adopt these services. Consequently, this study is expected to provide a theoretical contribution to the study of public service innovation and a practical contribution to local governments in designing tax service models that are more adaptable to regional characteristics.

II. Literature Review and Hypothesis Development

A review of previous research is an important part of the research design because it serves as a theoretical reference and indicates the proposed study’s position within the existing scientific literature. Through a critical review of various previous research, the author identifies patterns in the findings, the methodological approaches used, and research gaps that require further study. Thus, the literature review serves not only as a summary of previous research but also as the foundation for a scientific argument to explain the relevance and contribution of this study.

2.1. Prior Studies

Various previous studies have shown that public service innovations play a strategic role in improving local tax compliance, particularly regarding Motor Vehicle Tax. Defrian et al. (2021) examined public service innovations at Samsat offices and found that simplifying service procedures and implementing proactive outreach services can improve taxpayer compliance and reduce the rate of PKB arrears. This study confirms

that service innovations focused on convenience and efficiency can have a positive impact on local tax revenue performance. However, the study still focused on individual taxpayers and did not examine the characteristics of corporate taxpayers or industrial zones. Another study was conducted by Fitriani & Bazarah, (2022), which examined PKB service innovations through the “Samsat Keliling” program. The results show that mobile services can expand service coverage and shorten tax processing times, thereby increasing taxpayer satisfaction. Nevertheless, the effectiveness of this innovation is considered suboptimal for reaching large-scale corporate taxpayers, particularly those managing large fleets of operational vehicles. These findings indicate that tax service innovations need to be tailored to taxpayer segments and characteristics to be effective.

Putra et al. (2023) further examined the impact of local tax service innovations on the compliance of motor vehicle taxpayers using a quantitative approach. Their findings show that service innovations have a significant impact on taxpayer satisfaction and compliance levels, particularly when supported by intensive and sustained outreach activities. This study reinforces the argument that service innovations serve not only as technical tools for service delivery but also as a means of policy communication between local governments and taxpayers. However, this study has not thoroughly examined the specific service innovation models implemented or the context of industrial zones. From a collaboration perspective, Nisa & Tamrin (2025) examined public service innovations in local tax management based on cross-sectoral cooperation. The study concluded that collaboration between local governments and third parties—such as relevant agencies and non-governmental partners—can enhance the effectiveness of tax services and the accuracy of tax object data collection. These findings are relevant to the context of industrial zones, as tax administration in areas with high economic activity requires inter-institutional synergy. However, the focus of Lestari’s research remains general and has not specifically examined PKB and PAB in industrial zones.

Herlina and Ismail (2018) examined a public service innovation model in the local tax sector using a conceptual approach and case studies. They argued that effective service innovation encompasses process innovation, organizational innovation, and innovation in the relationship between the government and service users. This research makes an important contribution to understanding the framework of a public service innovation model that can be adopted by local governments. Nevertheless, the study has not examined the specific application of the innovation model in industrial zones, which are characterized by corporate taxpayers with high administrative complexity. Recent research by Devaranti et al. (2023) highlights the importance of taxpayer segmentation in PKB service innovation. Her findings indicate that differentiating service approaches for individual taxpayers, business entities, and the industrial sector can enhance service effectiveness and tax compliance. This study reaffirms that a one-size-fits-all service approach is no longer sufficient in the context of increasingly complex local tax administration. Nevertheless, the study has not yet integrated aspects of collaboration with industrial zone managers or the administration of heavy equipment taxes as strategic tax objects.

2.2. Theory of Innovation Diffusion

Service innovation in the public sector is a consequence of changes in the government’s strategic environment, characterized by increasing public demands for services that are fast, easily accessible, transparent, and responsive. The complexity of public issues, limited government resources, and rising public expectations are driving public organizations to move away from rigid, procedural bureaucratic work patterns. In this context, service innovation is understood as a strategic tool for improving service quality and bureaucratic efficiency, as well as for strengthening public legitimacy and trust—including in the delivery of local tax services. Rogers (2003) defines innovation as an idea, practice, or object that is perceived as new by an individual or adopting unit. Novelty in this context is relative, because an innovation does not have to be absolutely new, but only needs to be considered new by those who adopt it. Therefore, public service innovations often take the form of adaptations or modifications of policies and service methods tailored to

the local context. According to Rogers (2003), the successful adoption of innovations is influenced by five main attributes, namely:

- a. Relative advantage, which refers to the perceived extent to which an innovation offers greater benefits than previous practices, such as ease and speed of service
- b. Compatibility, which refers to the extent to which an innovation aligns with values, needs, and social and economic conditions
- c. Complexity, which indicates the extent to which the innovation is easy for service users to understand and apply
- d. Trialability, which refers to the opportunity to implement the innovation gradually before full implementation;
- e. Observability, which refers to the extent to which the results and benefits of the innovation can be tangibly felt and seen by service users.

Rogers (2003) Theory of Innovation Diffusion is considered relevant and appropriate for use in this study because the primary focus of the research is not only on the existence of innovative policies but also on how these service innovations are perceived, accepted, and adopted by taxpayers, particularly business owners in industrial zones. The Lobam Tax Compliance Movement (Tanjak Lobam) is essentially a form of public service innovation that prioritizes the renewal of the local tax service approach through the adaptation of service mechanisms, communication patterns, and cooperation with industrial zone managers. The concept of novelty in Rogers' (2003) theory is relative and contextual; thus, an innovation need not be entirely new in a universal sense but need only be perceived as new by those who adopt it. In the context of Tanjak Lobam, the novelty lies not in the type of tax collected, but rather in the service model, the collaborative approach, and the mechanisms for service accessibility and proximity—which had not previously been systematically implemented in the Bintan Inti Industrial Estate (BIIE).

The five attributes of innovation proposed by Rogers (2003) can be directly applied to address the research questions in this study. Relative advantage allows researchers to assess the extent to which Tanjak Lobam is perceived to provide tangible benefits compared to previous tax service models, such as ease of access, time savings, and speed of service. Furthermore, compatibility is key to assessing whether the Tanjak Lobam service innovation aligns with the characteristics of industrial taxpayers, corporate work patterns, and the operational dynamics of an industrial estate characterized by strict working hours and high mobility. The attribute of complexity is relevant for analyzing the ease with which the service innovation can be understood and implemented by taxpayers. The trialability attribute also aligns with the nature of the Tanjak Lobam innovation, which is implemented gradually and on a zone-by-zone basis. Through limited trials in the BIIE Zone, local governments can gauge taxpayer response before expanding the innovation to a wider area. Finally, observability is a critical factor in building trust and encouraging widespread adoption of the innovation. The tangible benefits of Tanjak Lobam—such as increased compliance, easier access to services at industrial sites, and improved relations between local governments and businesses—need to be directly experienced and observed by taxpayers. Thus, (Rogers, 2003) Theory of Innovation Diffusion is considered highly suitable for addressing the research problem because it bridges the analysis between service innovation design and the adoption behavior of industrial taxpayers. This theory not only explains the form of innovation implemented through Tanjak Lobam but also illustrates why and how such innovations may be accepted, rejected, or modified within the context of local tax services in industrial zones.

Table 1. Analytical Propositions Based on Rogers's Innovation Attributes

Attribute	Meaning in this study	Empirical indicators	Analytical proposition
Relative advantage	Perceived superiority over conventional tax service	Time saving, lower indirect cost, faster verification, easier payment	Adoption rises when taxpayers perceive clear practical advantages.

Compatibility	Fit with industrial-estate routines	Service schedule, company procedures, fleet administration, heavy-equipment context	Sustainability rises when service mechanisms fit industrial work rhythms.
Complexity	Perceived difficulty of using the innovation	Document clarity, data integration, mobile-service readiness, officer assistance	Adoption improves when socialization and assistance reduce complexity.
Trialability	Ability to test the service before full adoption	Pilot service, gradual implementation, trial in selected companies	Phased trials reduce resistance and support learning.
Observability	Visibility of outcomes	Arrears reduction, active taxpayer records, orderly vehicle data, user experience	Visible outcomes strengthen trust and wider diffusion.

2.3. Conceptual Framework

The conceptual framework of this study is based on the relationship between tax compliance issues in industrial zones, service innovations at Tanjak Lobam, and the five attributes of Rogers' Innovation Diffusion Model. Preliminary findings indicate high levels of vehicle tax arrears and suboptimal data collection for Heavy Equipment Tax. These issues are not merely viewed as individual taxpayer problems but as symptoms of a mismatch between conventional service systems and the needs of industrial zones. Therefore, the Tanjak Lobam service is positioned as a conceptual variable bridging service needs and efforts to improve compliance. Relative Advantage refers to the extent to which the Tanjak Lobam service innovation is perceived by industrial taxpayers as more advantageous compared to previous tax service mechanisms—in terms of convenience, time efficiency, cost savings, and direct benefits experienced in fulfilling PKB and PAB obligations within the BIIE zone. Compatibility refers to the degree to which the Tanjak Lobam service innovation aligns with the needs, values, and operational characteristics of industrial taxpayers, including the suitability of service hours, administrative procedures, and service mechanisms in relation to the dynamics of business activities and the ownership of vehicles and heavy equipment within the BIIE Zone in Bintan Regency.

Complexity refers to the level of difficulty industrial taxpayers experience in understanding and using the Tanjak Lobam service innovation, as reflected in the ease of understanding PKB and PAB procedures, the clarity of administrative requirements, and the ease of filling out and processing tax documents within the BIIE industrial zone. Trialability refers to the extent to which industrial taxpayers are given the opportunity to gradually try out and adapt to the new Tanjak Lobam service mechanisms before the innovation is fully and sustainably implemented in the BIIE in Bintan Regency. Observability refers to the extent to which the results and impacts of Tanjak Lobam's service innovations can be tangibly observed and felt by industrial taxpayers and the local government, as demonstrated by changes in PKB and PAB compliance rates, a reduction in tax arrears for vehicles and heavy equipment, and an increase in taxpayer satisfaction and trust within the BIIE area.

III. Research Method

This study employs a qualitative method because it aims to gain an in-depth understanding of the innovation process in local tax services within a specific social and administrative context. Qualitative research provides the opportunity to explore the experiences, perceptions, and interactions of the actors involved in

the implementation of the Tanjak Lobam program, making it well-suited to address questions regarding how this innovation is implemented and received by industrial taxpayers.

3.1. Research Type

This study employs a descriptive qualitative approach, which aims to describe, analyze, and gain an in-depth understanding of the social phenomenon under study from the perspectives of the actors involved. This approach was chosen because the study does not intend to test hypotheses or measure quantitative relationships, but rather to examine the service innovation process, implementation mechanisms, and the perceptions and experiences of industrial taxpayers regarding the Lobam Tax Compliance Movement (Tanjak Lobam). Through a descriptive qualitative approach, this study seeks to uncover how the Tanjak Lobam service innovation model is implemented in the industrial zone, how this innovation is understood and accepted by taxpayers, and the factors that influence the success of its implementation in improving PKB and PAB payments.

3.2. Objects and Research Locations

The subject of this study is the service innovation model of the Lobam Tax Compliance Movement (Tanjak Lobam) implemented by the Riau Islands Provincial Government. The analysis of the research subject was conducted using the five attributes of innovation according to Everett M. Rogers (2003). This study was conducted at BIIE, Bintan Regency, Riau Islands Province. This location was chosen because BIIE is a strategic industrial area and serves as the site for the implementation of the Tanjak Lobam service innovation, particularly in the provision of PKB and PAB services for industrial companies that own fleets of vehicles and heavy equipment.

3.3. Data Sources

In this study, the data sources consist of primary and secondary data obtained from various parties and official documents, as follows:

- a. **Primary Data:** This is the main data obtained directly from primary sources through the researcher's interaction with research informants. Primary data was collected through in-depth interviews and field observations related to the implementation process, experiences, and perceptions of the actors regarding the Tanjak Lobam service innovation in the BIIE area.
- b. **Secondary Data:** This is supporting data obtained from various written sources and official documentation. This data includes laws and regulations related to local taxes, policies and implementation guidelines for the Tanjak Lobam program, reports on the realization of PKB and PAB, performance reports from the Technical Implementation Unit (UPTD) or Samsat, supporting statistical data, as well as the results of previous studies and scientific literature relevant to the topic of public service innovation.

3.4. Data Collection Techniques

Data collection in this study was conducted using several methods, including in-depth interviews. The interviews were conducted in a semi-structured manner, using interview guidelines based on Rogers' (2003) research variables. This technique aimed to explore in depth the informants' views, experiences, and assessments regarding the Tanjak Lobam service innovation, both from the perspective of service providers and industrial taxpayers. Additionally, observations were conducted by directly observing the tax service processes and mechanisms through the Lobam Tax Compliance Movement in the BIIE area. These observations aimed to provide a factual picture of the implementation of the innovation, the interactions between officials and taxpayers, and the conditions of service delivery in the field. Finally, a documentary study was conducted by reviewing policy documents, activity reports, administrative data, and other relevant

supporting documents. This technique was used to corroborate and verify the data obtained through interviews and observations.

3.5. Data Analysis Techniques

Data analysis in this study employs the interactive qualitative data analysis model developed by Miles, Huberman, and Saldaña, which emphasizes a simultaneous and ongoing analytical process from data collection in the field through to the drawing of final conclusions (Miles et al., 2014). This model was chosen because it offers flexibility in understanding complex social phenomena and allows researchers to interpret the data gradually in accordance with the dynamics of the empirical data obtained. Data analysis using the interactive model by Miles, Huberman, and Saldaña encompasses data condensation, data presentation, and the drawing of conclusions and verification. During the condensation stage, data from interviews, observations, and documentation were sorted based on the research focus and the five attributes of innovation. During the presentation stage, the data were organized into thematic narratives and summary tables so that patterns in the findings could be systematically analyzed. In the conclusion-drawing stage, the researcher interpreted the relationship between the empirical findings and the Theory of Innovation Diffusion. The validity of the data was strengthened through source and technique triangulation, which involved comparing information from various informants and cross-checking interview results with documents and field observations.

IV. Results and Discussion

This results and discussion section analyzes the implementation of the Lobam Tax Compliance Movement as an innovation in local tax services within industrial zones. The analysis not only presents a description of the program but also links field findings to Rogers' Theory of Innovation Diffusion and previous studies on public sector innovation and tax compliance. The Lobam Tax Compliance Movement is understood as a service mechanism designed to address the issues of PKB compliance and suboptimal data collection for PAB at the BIIE. Therefore, the discussion focuses on how this innovation operates within the context of an industrial zone, how taxpayers respond to it, and what factors influence the program's sustainability. General research findings indicate that Tanjak Lobam exhibits strong characteristics of a service innovation because it shifts the service model from reactive to proactive. Before this program was implemented, taxpayers were primarily expected to visit service offices during government operating hours. This pattern was ill-suited to the conditions of industrial workers and companies, who have demanding work schedules. Through Tanjak Lobam, services are brought closer to where taxpayers conduct their business, thereby reducing barriers to access. However, the program's success is determined not only by the presence of services in the field but also by the clarity of data, the preparedness of staff, corporate support, and sustained coordination with area managers.

4.1. Analysis of Factors Influencing the Adoption of the Lobam Tanjak Innovation

The acceptance of the Tanjak Lobam innovation is influenced by a combination of service, organizational, and industrial taxpayer characteristics. From a service perspective, the proximity of service locations is a key factor that makes this program more readily accepted. Taxpayers who previously had to adapt to government service locations and hours now have an alternative service option closer to their workplaces. This reduces indirect costs such as travel time, time off work, and lost productive hours. In an industrial context, reducing time costs is particularly important because corporate activities depend on operational consistency and efficiency. From an organizational perspective, acceptance of the innovation is influenced by the ability of the Bintan PPD UPTD to coordinate with area managers, companies, and field staff. Tax service innovations cannot function solely through internal bureaucratic directives, as taxpayers operate within an industrial ecosystem that has its own rules, schedules, and administrative structures. Coordination is a prerequisite for ensuring that service information reaches workers and companies, vehicle data can be

verified, and field services can proceed without disrupting industrial activities. In other words, the success of Tanjak Lobam depends on the ability to establish shared governance between the government and regional stakeholders. From the taxpayers' perspective, factors influencing the acceptance of innovations include an understanding of the program's benefits, clarity of procedures, and direct experience in using the services. Taxpayers who experience convenience tend to have a positive perception of the innovation, whereas those who still face ambiguities regarding data or administrative requirements need further guidance. These findings align with Rogers' theory that innovation adoption is not an automatic process but depends on how users interpret the benefits, risks, and ease of the innovation within the context of their lives or work.

4.2. Relative Advantage: From Passive Service to Proactive Access

The relative advantages of Tanjak Lobam are evident in the shift toward a service model that better caters to industrial taxpayers. Compared to conventional service models that rely on taxpayers visiting service offices in person, Tanjak Lobam offers benefits such as ease of access, time efficiency, and administrative assistance. These advantages are particularly relevant for industrial zones, as workers and companies have limited time to fulfill their tax obligations during government office hours. With more accessible services, the psychological and technical barriers to paying taxes are reduced. This relative advantage is also evident in Tanjak Lobam's role as a direct communication channel between the government and taxpayers. Tax services are not merely payment transactions but also a process for conveying information regarding obligations, arrears, requirements, and the benefits of compliance. Direct interaction allows officials to clarify issues that often remain unresolved through standard administrative notifications. In this context, Tanjak Lobam not only speeds up service delivery but also improves the quality of the relationship between local tax authorities and industrial taxpayers. However, these relative advantages must be viewed critically. The benefits of this outreach service will diminish if they are not accompanied by data updates, the readiness of service infrastructure, and the assurance of follow-up on taxpayers' issues. If taxpayers visit the service location but issues regarding vehicle or heavy equipment data cannot be resolved, their perception of the innovation's benefits may decline. Therefore, the relative advantages of Tanjak Lobam must continue to be strengthened through data integration, capacity building for officials, and clear follow-up procedures.

4.3. Compatibility of the Lobam Tanjak with the Characteristics of the Industrial Area

Compatibility is a key attribute because service innovations can only be accepted if they align with users' circumstances. Tanjak Lobam demonstrates a fairly strong level of compatibility because it is designed to address challenges specific to industrial zones, such as workers' time constraints, the large number of operational vehicles, and the need for coordination with companies. Services provided in and around industrial zones make taxpayers feel that the government understands their work context. This differs from a one-size-fits-all approach that treats all taxpayers with the same service model without considering user segmentation. From the perspective of Everett M. Rogers (2003), compatibility refers to the extent to which an innovation aligns with users' prior experiences, held values, and social conditions. The higher the level of compatibility, the easier it is for the innovation to be accepted without significant resistance. From the industry's perspective, one informant stated that this service is highly suited to working conditions in industrial zones. He emphasized that the Tanjak Lobam service does not disrupt company operating hours because officials come directly to the site. Compatibility is also evident in the effort to combine PKB and PAB services under a single policy framework. In industrial zones, motor vehicles and heavy equipment are often integral to production and logistics activities. Therefore, tax services that rigidly separate the two have the potential to complicate data collection and oversight. Tanjak Lobam provides the government with the opportunity to view industrial tax obligations more comprehensively, rather than merely as payments for individual vehicles. This approach is crucial for building a more accurate database of taxable entities.

Nevertheless, the program's suitability still depends on the support of companies and zone managers. If information about the program is not effectively communicated to workers or company administrative units, the program's design alone will not automatically translate into participation. In the context of industrial zones, companies serve as a vital link between the government and vehicle owners or users. Consequently, the Tanjak Lobam communication strategy needs to strengthen target segmentation—

for example, by tailoring approaches for workers who own personal vehicles, companies that own fleets, and businesses that use heavy equipment.

4.4. Complexity of Implementing Tanjak Lobam

The Tanjak Lobam innovation, at the outset of its implementation, had a level of complexity classified as moderate, particularly during the initial adaptation phase of the system by both the government and industrial taxpayers. From Rogers' (2003) perspective, complexity refers to the level of difficulty users perceive in understanding and using an innovation. The lower the perceived level of complexity, the faster the innovation is adopted within a social system. However, this study shows that complexity can be reduced through direct assistance, simplification of information, and the presence of staff on-site. Guidance ensures that taxpayers do not have to interpret complex procedures on their own. Nevertheless, simplifying front-end services must be accompanied by improvements to the back-end systems. Without robust data support and internal procedures, services that appear simple on the surface can create bottlenecks during verification and follow-up stages. Furthermore, the complexity at Tanjak Lobam is not limited to technical aspects of service delivery but also encompasses adjustments to administrative systems, the integration of industrial vehicle data, and a shift in bureaucratic workflows from conventional systems to proactive, on-site services and digitalization. During the initial implementation phase, adaptation challenges were observed on the part of both officials and taxpayers. This complexity relates to data administration and technical coordination. From the users' perspective, bringing services directly to the industrial zone makes procedures feel simpler. Taxpayers can receive immediate explanations and make payments without having to visit a service office. However, from the organizers' perspective, this innovation requires readiness in terms of vehicle data, information on overdue payments, service equipment, staff who understand the procedures, and mechanisms for resolving administrative issues.

Theoretically, these findings reinforce Rogers' (2003) concept that complexity is one of the factors that can hinder or accelerate the adoption of innovations. However, initial complexity that can be addressed through outreach will not become a major barrier to the diffusion of innovation. In this case, Tanjak Lobam demonstrates that initial complexity can be reduced through a combination of communication strategies, staff training, and adjustments to operational systems in the field. Therefore, the program's complexity does not disappear entirely but shifts from the users to the service-providing organization. Another challenge relates to the management of heavy equipment (PAB), which requires more detailed data collection. Unlike motor vehicles, which generally have a more established database, heavy equipment in industrial areas can have more complex variations in ownership, usage, and administrative status. If data collection on heavy equipment is not yet systematic, the service innovation will face limitations in accurately identifying tax potential. The Tanjak Lobam innovation needs to be integrated with strategies for field data collection, verification of company documents, and periodic data updates. Thus, the level of complexity in the Tanjak Lobam innovation falls into the "controlled" category. Although there are challenges in the early stages of implementation, these do not hinder the overall process of innovation diffusion. On the contrary, this complexity is actually part of the institutional learning process that strengthens the long-term effectiveness of innovation implementation in the BIIE Zone.

4.5. Trialability in the Implementation of the Tanjak Lobam

Tanjak Lobam is characterized by trialability because it is implemented through a phased approach in specific areas. Its implementation at BIIE provides local governments with the opportunity to test the effectiveness of the service model before replicating it in other industrial zones or economic areas. This trial is important because the characteristics of industrial zones differ from those of ordinary residential areas. Through phased implementation, organizers can gauge taxpayer responses, identify technical barriers, and adjust service models based on field experience. From the perspective of Everett M. Rogers (2003), trialability refers to the extent to which an innovation can be tested on a limited scale before full implementation. The higher the level of trialability, the lower the resistance from users, as they have the opportunity to try, evaluate, and adapt to the innovation gradually. In this study, the Tanjak Lobam system was not immediately implemented in full but through a gradual implementation approach that allowed for adaptation by both the

local government and industrial taxpayers. This process began with initial outreach, vehicle data validation, pilot testing of on-site pickup services, and culminated in a more structured implementation of the service within the industrial zone. The opportunity for pilot testing also provided a learning environment for taxpayers. In the early stages, taxpayers could familiarize themselves with the types of services, understand the requirements, and assess the program's benefits without having to immediately overhaul their entire administrative routines. Companies and industrial zone managers can also learn how service coordination is carried out, when service delivery is most effective, and how information is communicated to workers. Thus, trialability not only reduces risk for the government but also reduces uncertainty for service users.

Research findings show that a phased approach helps build trust between the government and industrial taxpayers. Trust cannot be built solely through regulations or the threat of sanctions, but through consistent service experiences whose benefits are tangible. If the pilot demonstrates that the service genuinely simplifies payments, taxpayers are more likely to support the program. Conversely, if the pilot is not accompanied by an evaluation, the innovation risks becoming nothing more than a fleeting initiative. Therefore, the trialability of the Tanjak Lobam program must be accompanied by a documented mechanism for periodic evaluation. Furthermore, field observations revealed that the Tanjak Lobam program is indeed being implemented in phases at several locations within the industrial zone. In the initial phase, the service was focused solely on specific companies with a sufficiently large number of operational vehicles as a pilot project. Officials conducted data collection, document validation, and on-site service simulations. Only after the evaluation is completed is the service coverage expanded to other companies within the BIIE zone. Other observations also indicate that during the pilot phase, there is a process of mutual learning between UPTD staff and company representatives. Staff learn to adapt service workflows in the field, while companies learn to understand the new tax administration mechanisms. This process creates a two-way interaction that accelerates the adoption of the innovation. Theoretically, these findings reinforce Rogers' (2003) concept that trialability is a key factor in accelerating the diffusion of innovation, particularly in the context of public policy. Innovations that can be tested on a small scale tend to be more readily accepted because they reduce uncertainty and risk for users. In the case of Tanjak Lobam, the pilot approach proved effective in building trust between the local government and industrial taxpayers. Thus, the level of trialability in the Tanjak Lobam innovation is relatively high and serves as a key factor accelerating the innovation adoption process in the Bintan Inti Industrial Estate. This phased approach not only enhances system readiness but also fosters collective learning among the government, companies, and workers, thereby ensuring that the innovation is adopted in a more stable and sustainable manner.

4.6. Observability and Impact on Compliance

The research findings indicate that the Lobam Tax Compliance Movement (Tanjak Lobam) innovation has a high level of observability—or ease of observation—within the Bintan Inti Industrial Estate (BIIE). From Rogers' (2003) perspective, observability refers to the extent to which the results or impacts of an innovation can be tangibly observed by users and other parties within a social system. The easier it is to observe the results of an innovation, the stronger the incentive for other actors to adopt it. The impact of Tanjak Lobam is not merely administrative within the government but is also directly evident in the form of changes in taxpayer behavior, increased compliance, and the improved organization of the vehicle administration system in the industrial estate. This has led to the innovation being quickly recognized, evaluated, and accepted by various stakeholders. From a behavioral perspective, the availability of direct services has increased taxpayers' awareness of their tax obligations. Such impacts are significant because innovations whose results are readily visible are more likely to gain legitimacy from users and stakeholders. Field observations reveal that these benefits are evident in tangible changes within the BIIE industrial zone. Prior to the implementation of the Tanjak Lobam program, many company operational vehicles were not in compliance with tax administration requirements, and vehicle status checks could only be conducted at the Samsat office. However, following the program's implementation, UPTD officers can now conduct on-site verifications directly at the location, allowing vehicle status, tax compliance, and administrative data to be determined immediately without lengthy procedures. Observations also indicate that the presence of this proactive service makes changes easier for companies to observe, as officers visit industrial sites on a regular basis. This creates greater service transparency compared to the previous system, where taxpayers could not directly observe the administrative

processes carried out by the government. Thus, the level of observability for the Tanjak Lobam innovation is considered high. The impact of this innovation is not only felt but can also be directly observed by the government, companies, and workers. This reinforces Tanjak Lobam's position as a successful innovation from the perspective of Rogers' Innovation Diffusion Theory (2003), as all its results are tangibly observable and serve as the foundation for strengthening trust among stakeholders in the Bintan Inti Industrial Estate.

4.7. Implications of the Local Tax Service Innovation Model

An analysis of Rogers' five attributes shows that Tanjak Lobam can be understood as a model for area-based local tax service innovation. This model uses regional characteristics as the basis for service design. In other words, tax services are no longer designed uniformly but are tailored to the socioeconomic environment of taxpayers. In industrial zones, the service approach must take into account work schedules, corporate structures, vehicle mobility, heavy equipment, and the role of zone managers. These implications are important for other local governments that have industrial zones, ports, mining areas, or special economic zones. Theoretically, this study reinforces the argument that the diffusion of innovation in public services depends on the relationship between program design and user perceptions. Tanjak Lobam is more likely to be accepted because it offers practical benefits, aligns with user needs, reduces complexity, can be tested in phases, and produces observable results. However, Rogers' theory also helps demonstrate that it is not enough to simply launch an innovation; it must be continuously managed to ensure its positive attributes are maintained. Relative advantage may decline if service is inconsistent, suitability may weaken if communication with companies breaks down, and observability may be low if impact indicators are not documented. In practical terms, the research findings offer several policy implications. First, the Tanjak Lobam system needs to be strengthened through an integrated data system linking the UPTD PPD, Samsat, area managers, and companies. Second, outreach efforts must be conducted repeatedly with clear target segmentation. Third, field services need to be equipped with mechanisms for resolving administrative issues so that taxpayers receive not only information but also solutions. Fourth, indicator-based evaluations should be conducted to ensure the program contributes to reducing tax arrears and increasing local revenue (PAD). With these steps, Tanjak Lobam can evolve from an innovative initiative into a sustainable local tax service system.

V. Conclusion

This article concludes that Tanjak Lobam is a relevant and empirically grounded service innovation for improving regional tax compliance in Bintan Inti Industrial Estate. The innovation responds to a clear fiscal-administrative problem: a large number of registered vehicles and heavy-equipment potential existed in the industrial area, but compliance and data accuracy were not yet optimal. By shifting services from a passive office-centered model to a proactive, mobile, collaborative, and data-oriented model, Tanjak Lobam reduces barriers that previously made tax compliance costly in terms of time, coordination, and administrative effort. Analyzed through Rogers's diffusion of innovations framework, the program meets the five major attributes of adoptable innovation. It offers relative advantage through faster service, lower indirect costs, and better administrative efficiency. It is compatible with industrial routines because it recognizes production schedules, company procedures, and estate-level coordination. Its complexity is manageable because officers provide explanation, assistance, and field-based guidance, although internal government coordination and data integration remain challenging. Its trialability is strong because implementation was gradual, beginning with socialization, data validation, and limited company-level trials. Its observability is visible through improved vehicle data, a decline in arrears in the early phase, and more orderly company vehicle administration. The theoretical implication is that diffusion of innovations theory remains useful for public administration research when it is applied to service relationships, not only to technology adoption. The case shows that public innovation succeeds when users perceive clear benefits, contextual fit, manageable procedures, opportunities for experimentation, and visible outcomes. The article also extends tax compliance literature by showing that

compliance in industrial estates is not merely an individual behavioral issue. It is shaped by organizational routines, spatial service access, data governance, and collaborative arrangements between public agencies and private actors.

The managerial and policy implication is that local governments should design taxpayer-segment-based services. Industrial estates require a service model different from general community tax counters. UPTD PPD Bintan and the Government of Riau Islands Province should strengthen Tanjak Lobam through integrated real-time data, routine mobile-service schedules, clearer PAB object mapping, joint monitoring with estate management, and continuous taxpayer education. The program should also maintain a careful balance between revenue optimization and investment climate protection. Compliance should be encouraged through convenience, transparency, and credible enforcement rather than through coercive collection alone. Future research should measure the program's long-term effect using longitudinal revenue and arrears data, compare Tanjak Lobam with other Samsat innovations, and examine whether similar models work in ports, mining zones, plantation areas, or other industrial estates. Quantitative research could test the influence of perceived relative advantage, compatibility, complexity, trialability, and observability on taxpayer adoption intention. Comparative qualitative research could also investigate how different local governments institutionalize mobile and collaborative tax services. These future studies would help determine whether Tanjak Lobam is best understood as a localized success or as a replicable model of regional tax service innovation.

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