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Improving Regional Original Revenue in West Java Province Through the Use of Valuation Strategies for Determining the Selling Price and Weight of Motor Vehicles

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ABSTRACT

An Examination of the Role of Valuation Methods in Raising Regional Original Revenue in West Java Province via Adjusting Sales Prices and Vehicle Weights Abstract One source of regional expenditure is original regional revenue. A rise in regional original revenue will mean more money for local governments to spend, which means they will have more leeway to make their own economic decisions. Instruments used to establish the foundation for the imposition of Motor Vehicle Tax and Motor Vehicle Transfer Tax include the selling price and weight of motor vehicles. Based on the research, it is observed that the proper application of valuation has a significant impact on the implementation of motor vehicle selling price and weight valuation. The selling price is determined using the general market price and the non-new vehicle valuation formula, while the weight formula is regulated according to vehicle type, year of manufacture, and fuel type. This procedure is expected to maximize regional revenue contribution, which in turn leads to increased infrastructure growth and environmental preservation.

KEYWORDS: Regional Original Revenue, Motor Vehicle Tax, Name Transfer Fee, Valuation, Selling Price, And Weight of Motor Vehicles.

I. INTRODUCTION

As described by (Sisca & Taime, 2019), PAD is strategically important since it helps with the decentralization principle's manifestation: regional autonomy. The primary source of revenue for local governments is anticipated to be PAD, which is collected in accordance with regional regulations. So, to make themselves more self-sufficient in funding regional expenditures, local governments are urged to boost PAD. The President has the ultimate authority to manage state finances, while the Governor/Regent/Mayor has the same responsibility at the regional level, as stated in Law Number 1 of 2022, which deals with financial ties between the central government and regional administrations. The Motor Vehicle Tax and Motor Vehicle Transfer Fees account for over 64% of the Regional Revenue (PAD) in West Java Province. Health, infrastructure, education, public amenities, and countless more areas receive funding from these sources (Kelvin Diva Pratama et al., 2024).

Table 1. Revenue Goals and Achievements for West Java's Motor Vehicle Tax and Motor Vehicle Transfer Tax from 2016 to 2024 (in Rupiah)

NO	Year	Target	Realisation	%
1	2016	10,535,065,000,000	11,169,252,340,150	106%
2	2017	10,535,065,000,000	11,626,606,263,992	110%
3	2018	7,180,342,000,000	7,540,770,278,845	105%
4	2019	8,034,519,000,000	8,174,357,408,900	102%
5	2020	10,146,043,771,250	7,610,388,642,717	75%
6	2021	12,545,451,034,300	13,243,241,129,660	105,56%
7	2022	14,264,044,599,099	14,635,412,345,562	102,60%

8	2023	15.282.890.101.593	15.213.811.443.284	98.26%
9	2024	15.629.579.317.255	15.921.443.493.055	101,86%

The data presented above demonstrates that, from 2016 to 2024, revenue from motor vehicle taxes has been on the rise, with PKB and BBNKB revenue surpassing the target. The COVID-19 epidemic limited people's financial capacity and purchasing power, which is why the growth in 2019 was small—only 8.4 percent from the previous year.

The primary motor vehicle tax (PKB) is determined by multiplying two factors:

1. the selling price of motor vehicles (NJKB) and
2. a weight that represents the relative amount of pollution and road damage that motor vehicle use causes.

The amount of Motor Vehicle Tax and Motor Vehicle Transfer Tax is determined, in part, by the selling price and weight of motor vehicles; this, in turn, has a substantial impact on the amount of PKB and BBNKB that taxpayers will pay and is an instrument for the government to achieve its goals (Septriana et al., 2025). When it comes to both new and pre-owned cars, the NJKB is still not quite where it needs to be. The current General Market Price (HPU) is used to calculate the NJKB, as per Law Number 1 of 2022. This HPU is derived from a survey that was carried out in the first week of December of the preceding year.

Due to the decreased technological lifespan of the vehicles, the general market price of motor vehicles in the field is actually falling with time. Consequently, the government-set Motor Vehicle Sales Value also has to track the market price. Although the government's revenue target grows annually, in reality, the NJKB's determination is still higher than the average market price since, if it really follows the general market price, it will significantly affect the achievement of that aim. We must discover a solution to this dilemma (Safitri et al., 2024). While taxpayer concerns have been on the decline, the government has been actively attempting to bring the NJKB value in line with market prices. Meanwhile, the government is successfully meeting its revenue goals.

Apart from that, West Java Province lost 1.5 to 1.8 trillion Rupiah because of a change in rates and a revenue-sharing scheme that led to a 66% increase in provincial taxes. This was because Law Number 1 of 2022, which dealt with financial relations between the central government and regional governments, altered several schemes.

A detrimental influence can also result from transportation-related activities (Kriswandanu et al., 2023). The environmental and health effects, as well as the worsening of traffic congestion, are some of these consequences. Another is the development of public facilities and infrastructure that has not kept up with the rise of motor vehicles. One of the main causes of air pollution, especially in cities, is the way people circulate around. This is because the number of cars on the road and the pollution they produce both increase yearly (Nst et al., 2023).

The lack of regulations regarding the minimum age of vehicles that can be operated in Indonesia, along with the fact that a large number of these vehicles do not receive routine maintenance or emissions testing, has only served to worsen the situation. Age naturally causes a vehicle to lose some fuel efficiency. Declining engine performance causes less-than-ideal fuel combustion and, in turn, more pollution from cars, which is the cause of this trend. Transportation significantly impacts both air pollution and fuel resource depletion (Akbar et al., 2022).

Air pollution is lowering air quality, which harms people's health. The effect of transportation on the general population's health is an important issue that requires attention. The resale value of a vehicle declines with age and eventually approaches zero in most parts of Indonesia, but especially in West Java. Its motor vehicle tax likewise goes down as a result (Nurmaya et al., 2024).

To give more power to the regions, the federal government is studying how to make local income mobilization even more effective. As indicated earlier, this is due to the fact that motor vehicle taxes and motor vehicle name transfer fees are the tax contributions that have the potential to enhance local revenue. The government and other relevant parties are actively working to improve services by introducing new conveniences like E-Samsat, Samsat J'bret, SIGNAL, and other electronic payment methods. They are also working to expand payment channels that have partnered with the West Java Provincial Samsat Development Team through Fintech, marketplaces, ATMs, and more. However, the lack of awareness among taxpayers about the significance of tax payment contributes to low public compliance, leading to suboptimal outcomes.

YEAR	DESCRIPTION	TOTAL	% COMPLIANCE
2015	UNIT	14,736,803	61.83%
	PAYMENT	9,111,942	
2016	UNIT	16,085,121	59.47%
	PAYMENT	9,566,228	
2017	UNIT	17,346,565	55.99%
	PAYMENT	9,711,531	
2018	UNIT	16,766,143	62.28%
	PAYMENT	10,442,489	
2019	UNIT	17,172,607	63.91%
	PAYMENT	10,975,383	
2020	UNIT	16,360,726	59.76%
	PAYMENT	9,777,914	
2021	UNIT	16,397,644	59.48%
	PAYMENT	9,753,259	
2022	UNIT	16,574,299	64.48%
	PAYMENT	10,687,759	
2023	UNIT	16,930,438	63.17%
	PAYMENT	10,695,707	
2024	UNIT	17,035,955	59.33%
	PAYMENT	10,107,197	

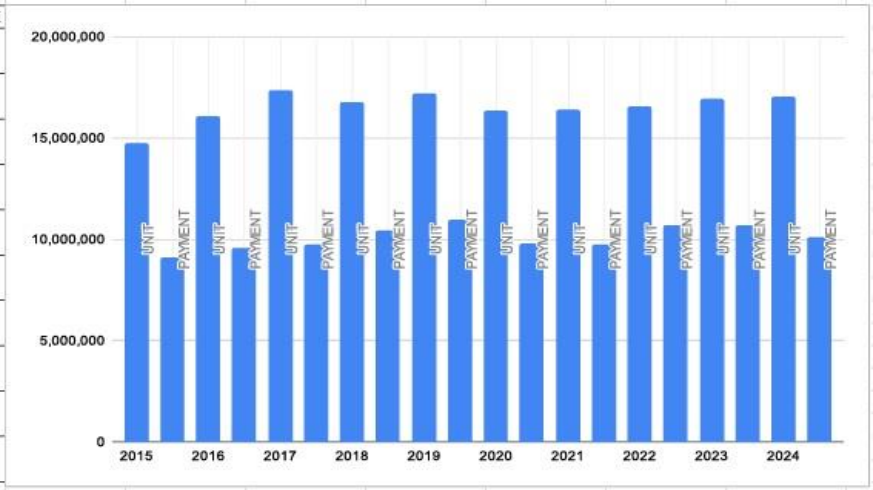

Figure 1. Level of Taxpayer Compliance in Paying Motor Vehicle Tax in West Java Province

As indicated by the statistics provided, taxpayer compliance levels went up and down between 2015 and 2024. In the last five years, the compliance rate was at its lowest in 2024. Just over half (59.48%) of the 17 million automobiles had their taxes paid on schedule. This happened because the COVID-19 pandemic had lingering effects in 2021, causing economic instability and keeping people worried about future waves of the virus. Because of this, people put off paying taxes until later and used that money for other necessities, including healthcare and education. In 2022, with taxpayers' financial capacities having steadily improved, the pandemic crisis being thought to be winding down, and the economy having started to operate regularly, the compliance rate reached its peak at 64.48 percent. The taxpayer compliance rate, however, was generally lower by the end of 2024 than the year before. People on and surrounding highways are exposed to a variety of gases and particles emitted by motor vehicles. These gases and particles consist of inorganic and organic substances with large molecular weights, which can be breathed directly through the nose (Machmud et al., 2021). In addition, unlike emissions from tall industrial chimneys, which are obtrusive, those from motor vehicles reach the highway environment and are immediately visible to other road users. Vehicle Types in West Java Province from 2018 to 2023:

Table 2. Vehicle Types for the Years 2018–2023. Western Java Region

YEAR	SEDAN, JEEP, MINIBUS			BUS, MICROBUS			TRUCK, PICK UP			MOTORCYCLE			TOTAL			GRAND TOTAL
	PRIVATE	OFFICIAL	PUBLIC	PRIVATE	OFFICIAL	PUBLIC	PRIVATE	OFFICIAL	PUBLIC	PRIVATE	OFFICIAL	PUBLIC	PRIVATE	OFFICIAL	PUBLIC	
2019	2.049.336	21.236	74.236	8.670	1.466	20.149	496.845	7.032	68.021	14.357.080	68.314	162	16.911.931	98.048	162.568	17.172.547
2020	1.980.073	21.765	65.516	8.146	1.536	19.240	468.514	7.344	69.736	13.651.368	67.294	136	16.108.101	97.939	154.628	16.360.668
2021	2.036.555	22.135	57.449	7.988	1.534	18.316	470.112	7.562	72.682	13.636.819	66.302	137	16.151.474	97.533	148.584	16.397.591
2022	2.124.536	22.179	50.937	7.963	1.525	17.645	477.792	7.697	78.200	13.720.861	64.778	136	16.331.152	96.179	146.918	16.574.249
2023	2.208.587	22.492	45.862	8.517	1.505	17.714	480.158	8.083	84.796	13.987.487	65.079	110	16.684.749	97.159	148.482	16.930.390

Changes in taxpayer tax payments, including new motor vehicles, incoming transfers, outgoing transfers, and the realization of overdue vehicles, cause the number of motor vehicles in West Java Province to fluctuate annually, as shown in Table 2 (Vehicle Types for the Years 2018-2023, West Java Region). Another change is the transition from possible active cars to possible passive ones. This phenomenon is because vehicles whose collection rights have expired become passive data without any further rights to be collected.

II. LITERATURE REVIEW

There are several policy goals that can be advanced through car fees, such as making up for damages to road infrastructure, reducing traffic congestion, and encouraging the use of cleaner fuels (Lu & Chen, 2024).

(Lameck & Kinemo, 2021) and (Nurjalal, 2020) state that to achieve fiscal decentralization and regional autonomy, local governments are granted power over their revenue sources, allowing them to manage and use them according to community goals.

As (Johnson et al., 2024) pointed out, assessment is in a constant state of flux, and evaluation strategies change with time. There are three primary approaches to determining a property's worth:

1. Economic,
2. Relative, and
3. Asset Based.

Local revenue, especially from the automotive industry in West Java, is not doing up to pace. One reason for this is that valuation tactics, which involve ways to accurately, transparently, and accountably determine the weights and selling prices of vehicles, have not been effectively put into place. Weak integration of vehicle data, taxpayer compliance owing to unjust tax assessment, and differences between NJKB value and market pricing of automobiles are some of the problems that can develop. The trade-off is less-than-ideal revenue, particularly for new motor vehicles, and gripes from car owners who aren't new taxpayers.

Proposed Study

1. The strategic implementation of vehicle selling price and weight valuation, carried out as an effort to increase regional revenue, has not been running well.
2. The condition of regional revenue in West Java Province is not yet optimal.
3. Obstacles and constraints in the strategic implementation of vehicle selling price and weight valuation need to be minimized.
4. The vehicle selling price and weight valuation strategy need to be developed to increase regional revenue in West Java Province.

III. APPROACH TO RESEARCH

In qualitative research, it is often assumed that an object's symptoms are discrete and incomplete. Qualitative researchers may utilize these symptoms to pinpoint the variables requiring examination. A qualitative perspective takes a more all-encompassing and non-disaggregative look at the world (Afubwa & Kauka, 2023). Therefore, qualitative researchers will look at the big picture rather than focusing on individual factors. Rather, they will take into account the full social environment under investigation, including all interdependent elements, such as location, actors, and activities.

As said earlier, qualitative research primarily aims to evaluate and identify descriptive explanations in the field's available data in order to put the theories utilized to deeper depth testing (Afubwa & Kauka, 2023). The study's overarching goal is to fill this knowledge gap by describing strategic implementation formulation in a comprehensive framework. Based on theoretical considerations, this study fits in with the exploratory research style, which uses theory to explain observed occurrences.

To make this study more targeted and precise, the formulation states that linking data with propositions is an important relationship activity. Data and propositions are shown in Table 3.1 below.

Table 3 Data-Proposition Relationship

Proposisi		Relevant data	Problem	Description
1.	Motor vehicle valuation and weight determination, which were implemented strategically to boost municipal revenue, have not been going according to plan.	1. Observation 2. Internal interviews 3. Expert judgment interviews	1) The public is unhappy and new car NJKB isn't ideal since the value doesn't match the General Market Price (HPU). 2) It appears that the level of road damage and pollutants created are still the only factors taken into account when applying weights.	Researchers rely heavily on the collected data to comprehend the relevance of current strategy implementations.
2.	West Java Province's Regional Original Revenue is currently in a less-than-ideal state.	1. Observation 2. Measurement of financial health level 3. Internal interviews 4. Expert judgment interviews	1. There are a lot of vehicles that are behind on payments and the amount of PKB for older vehicles is going down, which impacts the amount of tax that is imposed, thus West Java's PAD is still not ideal and relies largely on revenue from the PKB and BBNKB sectors. 2. It is necessary to investigate and cultivate revenue sources apart from PKB and BBNKB.	In order to gauge the degree of acceptance of PAD tax, researchers must have the collected data. .

Proposisi		Relevant data	Problem	Description
3	In order to determine the selling price and weight of motor vehicles, as well as to strategically implement their appraisal, it is necessary to reduce obstacles and limits.	1. Observation 2. Internal interviews 3. Expert judgment interviews	The capacity to acquire pertinent data, survey funds, and human resources are a few of the hurdles that must be overcome in order to write and formulate rules for calculating NJKB and HPU.	The researcher uses the information gathered from the interviews and observations to determine what is preventing the development and execution of a strategy.
4.	Building local revenue in West Java Province requires the development of valuation systems for estimating the selling price and weight of motor vehicles.	1. Observation 2. Internal interviews 3. Expert judgment interviews	1) The current method for calculating the NJKB and vehicle weight is not ideal and needs improvement; this is notably true for both the NJKB of new vehicles and the weight of older vehicles. 2) The pattern of drawing is thought to be inefficient and less effective. 3. One limitation imposed by regulations is that the Minister of Home Affairs regulates the process of determining vehicle weight.	In order to get to the bottom of how to increase local revenue, researchers use data from interviews, observations, and theory to inform their attempts to formulate and implement strategies.

It is clear from Table 3 that the evaluation of the West Java Provincial Revenue Agency's (Bapenda) valuation system for determining the selling price of motor vehicles and motor vehicle transfer fees needs pertinent data and information for each proposition (numbered 1–4).

IV. DISCUSSION

The next step involves conducting an **EFAS (External Factors Strategies Analysis Summary)** at the West Java Provincial Revenue Agency. EFAS examines external opportunities and threats, while **IFAS** focuses on the agency's internal strengths and weaknesses. By using the IFAS and EFAS matrices, the agency can identify its opportunities, threats, strengths, and weaknesses. These analyses serve as a basis for setting problem-solving priorities and selecting appropriate strategies, as presented in the table 4.

Table 4 SWOT

Internal Factors: Strengths

Strengths	Weight (%)	Rating (1-5)	Score	Total Score
1. Demographics	8%	5	0,39	
2. The province of West Java receives the largest amount from the motor vehicle tax.	10%	5	0,49	
3. With a potential of 24 million units, the automobile market is quite promising.	10%	5	0,49	
4. Possesses sufficient and competent human resources.	6%	3	0,18	
5. Vehicle Integrated NJKB Code on Samsat Server	6%	4	0,24	
6. Issuance of West Java Provincial Regulation No. 11 of 2013, Regarding Progressive Tax	6%	5	0,29	
7. Intensification and extension of tax collection	8%	4	0,31	
8. The system is already centralized and integrated within SAMSAT	10%	5	0,49	
Total Strength	63%			**2,88**

Internal Factors: Weakness

Weakness	Weight (%)	**Rating (1-5)**	**Score**	**Total Score**
1. Lack of regulations on regulating age restrictions for motor vehicles.	8%	5	0,39	
2. West Java Provincial Revenue (PAD) is still entirely dependent on Motor Vehicle Tax.	8%	5	0,39	
3. The Vehicle Selling Price (NJKB) is not yet optimal.	6%	4	0,24	
4. The application of a lower limit for NJKB needs to be reviewed.	4%	4	0,16	
5. Vehicle weight application only highlights road damage, disregarding emissions and air pollution.	4%	3	0,12	
6. Lack of taxpayer compliance.	4%	4	0,16	
7. NJKB set before 2019 does not align with the Vehicle Selling Price (HPU).	4%	3	0,12	
Total Weakness	37%			**1,57**

External Factors: Opportunities

Opportunities	**Weight (%)**	**Rating (1-5)**	**Score**	**Total Score**
1. Vehicle weight changes in accordance with Ministry of Home Affairs Regulation No. 8 of 2024.	10%	5	0,51	
2. Passenger car sales growth in Indonesia increased by approximately 5% per year.	8%	5	0,41	
3. Service innovation for tax collection varies, making tax collection easier.	10%	5	0,51	
4. Providing incentives to increase taxpayer compliance.	6%	4	0,24	
5. Economic growth post-Covid-19	8%	5	0,41	
6. Changes in the scheme in Law No. 1 of 2022, where proof of payment for PKB & BBNKB is required for vehicle registration.	6%	5	0,31	
Total Opportunities	49%			**2,39**

External Factors: Threats

Threats	**Weight (%)**	**Rating (1-5)**	**Score**	**Total Score**
1. The determination of NJKB in the Ministry of Home Affairs Regulation is still considered not in accordance with the General Market Price (HPU).	4%	5	0,20	
2. The increase in pollution generated by vehicles is growing because there is no regulation limiting the technical age of vehicles.	6%	4	0,24	
3. ATPM companies release various vehicle types for one model but only use one name on vehicle invoices.	6%	4	0,24	
4. Dealers/ATPM often manipulate and do not provide accurate data when presenting real prices in the field.	4%	3	0,12	
5. The lack of standardization in writing vehicle types makes it difficult for regions to prepare NJKB for the following year.	4%	4	0,16	
6. The existence of a 66% surcharge on Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Tax (BBNKB) has led to an increase in taxes imposed on the public.	4%	3	0,12	
7. The enactment of Law No. 1 of 2022 concerning HKPD, which eliminates the imposition of BBNKB II rates.	4%	5	0,20	
8. The enactment of Law No. 1 of 2022 concerning HKPD, which changes the imposition of BBNKB I rates in West Java.	4%	3	0,12	
9. The enactment of Law No. 1 of 2022 concerning HKPD, which changes the amount of progressive rates for first-owned vehicles and public transportation.	4%	4	0,16	

Threats	Weight (%)	Rating (1-5)	Score	Total Score
10. The enactment of Law No. 1 of 2022 concerning HKPD, which reduces the amount of late penalty rates.	6%	4	0,24	
11. The enactment of Law No. 1 of 2022 concerning HKPD, where vehicles with renewable energy are excluded from PKB and BBNKB objects.	4%	3	0,12	
Total Threats	51%			**1,96**

Before assigning weights, ratings, and scores to each of the four categories strengths, weaknesses, opportunities, and threats the SWOT analysis takes a look at the company's internal and external elements, as shown in Table 4.10. The Grand Strategy model is then used to produce a strategic analysis, as seen in Figure 4.10.

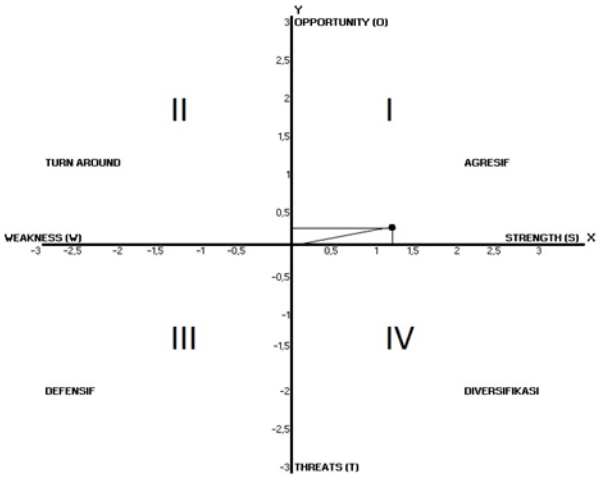

Figure 4.10 Strategic Quadrant

Based on Figure 4.10 above, which explains the position of strengths and weaknesses using the IFAS and EFAS tables, it is known that the strength score is 1.31 above the weakness score, and the opportunity score is 0.43 above the threat score. This is consistent with the SWAT matrix in the figure above. Bapenda Jabar is in Quadrant I, where the situation is quite favorable despite the presence of threats. This quadrant indicates that Bapenda Jabar has good strengths and opportunities, allowing it to take advantage of existing opportunities. The strategy implemented in this condition is to support an aggressive growth policy (Grow oriented-strength).

The strategy to be used is to optimize all strengths to capitalize on opportunities while considering potential threats, both internal and external, particularly regarding the setting of motor vehicle selling prices and motor vehicle weights in West Java Province to support increased regional revenue. Based on the analysis results in this study, including observations, data sources, interview results, and documentation, the effectiveness of strategic implementation in efforts to increase regional revenue is not yet optimal due to several factors. First, the implementation process of the strategies applied by local governments is still not optimal. Second, the SWAT analysis conducted shows that internal strengths, such as the tax / levy intensification and extensification strategies that have been implemented, need to be further optimized to overcome the threats and weaknesses faced. Third, an evaluation of optimizing local revenue is still needed to understand revenue dynamics and identify improvement opportunities. Fourth, the strategies implemented to increase local revenue have not shown optimal fiscal independence, so improvements are still needed in local financial management.

Thus, improving the effectiveness of strategic implementation in increasing regional revenue requires more careful evaluation and more effective strategy improvements to optimize regional revenue.

The results of the analysis conducted based on data sources strengthened by interviews and documentation of parties related to the valuation of Motor Vehicle Selling Price and Motor Vehicle Weight in West Java Province, to improve the effectiveness of strategic implementation in efforts to increase regional revenue, are as follows:

1. Creating a SWAT analysis as a very powerful tool to increase BAPENDA's capabilities and identify resource inefficiencies, opportunities, and threats from the external environment. SWAT analysis helps describe conditions and evaluate a problem, policy, or strategic concept based on internal factors (within), namely Strengths and Weaknesses, and external factors (outside), namely Opportunities and Threats.
2. Collaborate and cooperate with private parties/census agencies, particularly in conducting surveys and data management. This cooperation can help increase local tax revenue by utilizing the capabilities and resources of private parties/the community.
3. Developing information system infrastructure that can support efforts to increase local taxes is very important by implementing valuation digitalization to accelerate the periodic updating of vehicle selling prices, utilizing data analytics & machine learning to detect undervalued vehicles, and cross-regional integration with APM, Korlantas/Ditlantas, Kemenperin, and Bapenda for accelerated identification and determination of NJKB.
4. Developing competent and knowledgeable human resources is very important for increasing the effectiveness of strategic implementation. Good

human resources can help manage taxes and increase local revenue more effectively.

5. Setting clear performance indicators and targets to be measured periodically is quite important because it maintains data validity and accuracy, thus minimizing the complaint rate.
6. It is necessary to regulate and re-evaluate the strict policies regarding the technical age limit of motor vehicles and the minimum value for the sale of motor vehicles so that the tax is not exhausted.
7. There needs to be flexibility in determining the weight of motor vehicles and also strict policies in the regions so that the treatment can be fair according to the level of emissions produced and also the level of road damage caused by motor vehicles.

V. CONCLUSION

1. One way to boost local income in West Java is to find better ways to value NJKB and vehicle weight. Vehicles produced between 2010 and 2019 are particularly affected by the current valuation system's lack of transparency and accuracy, which causes taxpayers to express their dissatisfaction with the fact that their vehicles' values do not correspond with market pricing. The NJKB for the new car is still lower than what the market will bear. Policy reformulation, especially with regard to vehicle weight, may be necessary if revenue drops as a result of adjusting the NJKB to market prices. It is necessary to make changes and recalculations because the weight determination is still locked by the Ministry of Home Affairs Regulation and does not yet take elements like road damage and emissions into account.
2. Roughly 64% of West Java province's total Regional Original Revenue (PAD) comes from the Motor Vehicle Tax (PKB) and the Motor Vehicle Transfer Tax (BBNKB). Digitalization of tax collection, modifications to tariffs, growth of the tax base, optimization of other taxes and levies, and administrative efficiency are some of the measures that have been done to increase PAD. However, there is still room for improvement in the assessment of car sales prices. To speed up collection, local governments are also trying to increase efficiency, educate citizens, and diversify their revenue streams.
3. There are a number of challenges to implementing motor vehicle selling price valuation and weighing in West Java Province. These include insufficient funding, insufficient manpower, inadequate data security measures, insufficient use of information technology, and a lack of engagement from the public and relevant stakeholders. There is a risk of income loss and many complaints since regulations governing the selling price of motor vehicles and vehicle weight are not yet ideal. Also, the federal government sets the weight limit for vehicles, so the provinces can't change the rules to fit their own situations.
4. Strategies to boost local revenue need constant review and tweaking to make them more effective; the key is to be aggressive in capitalizing on opportunities and strengths while avoiding danger. In order to aid in the determination of the selling value and weight of motor vehicles, the primary strategy being proposed is to collaborate with different stakeholders, including the Samsat coaching team, relevant agencies, ministries, brand holders, and private parties. To combat the possibility of revenue loss, certain programs are required, such as regular market surveys and analyses, training for human resource competencies, collaboration across sectors, digitization of valuations, use of data analytics, minimum resale value policies for vehicles, and the participation of provincial governments in determining vehicle weights based on technical age and emissions.

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