

Story Booklet

INCLUSIVE NUSA TENGGARA BARAT FROM THE DRIVER'S SEAT



August, 2026

Thirty-nine-year-old Airul, affectionately known as 'Irul,' has a physical disability making her heavily reliant on a specially modified vehicle. Her three-wheel motorcycle is her livelihood. "That motorbike is my second pair of legs."

From the modest kitchen of her home in Kuta Village, Narmada District, West Lombok, she supports her family by selling her own homemade cakes and meals. Her family's economic survival rests on the wheels of her motorcycle due to the irregular income of her husband.

Irul delivers orders to her customers, but every day this journey to earn a living has been overshadowed by anxiety: the registration on her modified motorbike has been expired for years. No matter how sincerely Irul wanted to comply with the law, her low income forced her to choose, and her family's immediate need for food had to come first.

“ I was always anxious. Whenever I saw a police checkpoint, I'd often turn back because I was afraid of being stopped. I ended up losing both my investment and the customer's order because I couldn't complete the delivery. ”

Airul (39), Person with a physical disability



'I was always worried. If I encountered a police checkpoint, I would often suddenly decide to go home, terrified of being stopped. My income was lost because the orders were cancelled,' Irul recalled. The loss of a single order meant her family would not eat that day.



“ In the past, I've been frequently fearful of police checkpoints. Sometimes I would take backstreets to avoid inspection. ”

Bang Ipi (35), Person with a physical disability

M. Zulaifi, or Bang Ipi (age 35) has a physical disability and faced a similar problem. Ipi is from Central Lombok and operates a mobile electronics buying, selling and repair business using a modified motorbike equipped with a cart. His vehicle registration had been expired for more than five years.

'In the past, I've been frequently fearful of police checkpoints. Sometimes I would take backstreets to avoid inspection,' said the father of two.

Today, Irul's fears and Bang Ipi's backstreet routes are a thing of the past. Irul promotes her merchandise on social media without fear of failed deliveries. Bang Ipi can travel confidently on the main roads.

'Now, if I encounter the police, I simply say "Excuse me, Officer." It is a great relief,' Ipi shared with a broad smile. He recently took his motorbike on the ferry to Bali to participate in a wheelchair marathon. 'I used to have to rely on friends for a lift. Now I am free to go anywhere.'

FROM REGIONAL REVENUE TO SOCIAL INVESTMENT

Irul's smile of relief and Bang Ipi's newfound freedom are the direct results of a policy implemented by the Provincial Government of West Nusa Tenggara (NTB), stipulated in Governor Regulation Number 23 of 2024.

Amidst strong focus for every region to boost its locally-generated Revenue (PAD), the NTB Provincial Government took the bold step of granting an exemption on the Motor Vehicle Tax (PKB) to individuals with disabilities who utilise modified vehicles.

“ We view the motor vehicle tax exemption policy as a means of fulfilling the fundamental right of persons with disabilities to move independently. ”

Alm. dr. H. Lalu Herman Mahaputra

Kepala Badan Pendapatan Daerah
Provinsi NTB periode Januari–Maret 2026



This initiative marks a paradigm shift in regional government policy, transitioning from a revenue-centric to a more empowerment-centric approach.

The Head of the NTB Provincial Regional Revenue Agency (Bapenda) for the period of January–March 2026, Lalu Herman Mahaputra, emphasised the tangible impact of this policy on citizens' daily lives.

‘We view this motor vehicle tax exemption policy as a means of fulfilling the fundamental right of individuals with disabilities to move independently,’ stated Herman. “With the tax exemption, they are able to undertake activities and run businesses without depending on others. This constitutes a social investment.’

This new policy did not emerge spontaneously. The Sub-Division Head of Motor Vehicle Tax at Bapenda NTB, Rabiatus Adawiyah, explained that the regulation was developed out of a sensitivity to the realities on the ground. ‘We feel immensely proud when we meet with beneficiaries of this new policy; we can see the positive effect it has had in their lives’ she remarked.



COLLABORATION AND SERVICE TRANSFORMATION

The process of formulating this regulation required a robust foundation, to ensure alignment with national legislation. The NTB Provincial Government coordinated intensively with the Directorate of Regional Taxes and Levies (PDRD) of the Ministry of Finance.

This process was facilitated by the SKALA Program (Synergy and Collaboration for the Acceleration of Basic Services) Australia-Indonesia Partnership Program through technical assistance and a data-driven approach. Consequently, this PKB exemption scheme remains administratively compliant while being responsive to the needs of vulnerable groups within the community.

At the forefront of public service delivery, the face of the bureaucracy is undergoing a transformation. The Head of the Data Collection and Assessment Section at the Mataram City Samsat (One-Stop Administration Services Office), Sofyan, ensures that beneficiaries are no longer burdened by rigid bureaucratic procedures. While ordinary citizens typically manage their administration independently, for individuals with disabilities, proactive staff ‘bring the service to the customer.’

‘For those with disabilities, we actively step in to assist. They only need to wait; from the physical inspection to the application and the issuance of the decree, we manage everything,’ said Sofyan.

“ For people with disabilities, we provide direct, on-site assistance. They simply need to stay seated while we take care of everything—from the physical assessment and application process to the issuance of the official approval letter. ”

H. SOFYAN

Kasi Pendataan dan Penetapan SAMSAT Mataram



EXECUTION CHALLENGES AND FUTURE TASKS

Although it possesses the potential to become a national role model for inclusive policy, the implementation of Governor Regulation 23/2024 still faces several challenges. To date, only a few dozen modified vehicles in NTB have successfully obtained the PKB exemption.

This limited coverage can be attributed to a lack of socialisation at the regency/city level. Administrative hurdles remain a specific challenge; applicants must be able to prove their disability status and ensure that any vehicle modifications comply with legally required technical specifications. Additionally, taxpayers with disabilities are currently still liable for the Mandatory Contribution to the Road Traffic Accident Fund (SWDKLLJ) amounting to IDR25,000.

Acknowledging these remaining tasks, Bapenda NTB plans to continually evaluate and expand the policy's coverage. This includes a proposal to include holders of a Driver's License 'D' (for individuals with disabilities) in the beneficiary category. The Mataram City Samsat is currently designing dedicated counters for individuals with disabilities, ensuring this service standard becomes permanent rather than relying solely on the individual initiative of staff.

NTB's actions are a proof of concept, demonstrating that Law Number 8 of 2016 concerning Persons with Disabilities can be translated into practical fiscal policy. From behind the wheel of Irul and Bang Ipi's tricycles, NTB is broadcasting a message to the entire nation: the state is not a tax collector—it is a facilitator, opening the path to independence for its most vulnerable citizens.





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IFC Tower 2, Level 17
Jl. Jendral Sudirman Kav. 22-23 Jakarta 12920



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