

Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022

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ABSTRACT: Bekasi city, as an autonomous region in West Java Province, holds promising potential for local revenue. Various forms of business and large industries have successfully attracted domestic and international investments, contributing to the global trade. Due to the abundance of goods and services produced, media and advertising play a crucial role in introducing and educating consumers about these products. Advertisement tax servers as one of the key sources of local revenue. Advertisement act as a medium to disseminate information to the general public and are placed alongside roads, conveying messages and information. This research aims to evaluate the implementation of the advertisement tax collection policy in North Bekasi Sub-district, Bekasi City, from 2020 to 2022. The analytical technique employed in this study is descriptive analysis with a qualitative approach. The research findings reveal that the realization of advertisement tax in 2022 did not meet the set target, with an average result of 95.11%, categorizing the effectiveness for 2022 as moderately effective. The main hindrance lies in the lack of taxpayer awareness, and the online registration service on the website occasionally consumers time for the issuance of SKPD and advertisement permits. Efforts have been made to address this issue, including conducting socialization and monitoring activities for taxpayers.

Keywords: Advertisement Tax, Tax Collection, Evaluation



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INTRODUCTION

Expansion of regional economic activity is a sign of regional development, and this economic activity is strongly influenced by the amount of regional income. This provides opportunities for regions to participate in the implementation of national and regional development, in accordance with Law Number 23 of 2014 concerning Regional Government. Regions have the authority to regulate and manage their own government affairs because they are independent regions. With this

freedom, it is hoped that the province will be able to identify prospective sources of natural resource revenue, increasing local revenue (PAD).

A potential source of municipal revenue is the billboard tax, which can be used to fund local government initiatives to improve public services. Guidelines for implementing billboards were developed as part of Regional Regulation Number 12 of 2011 concerning advertisement tax. Advertising is one of the regional tax revenues, together with advertisement tax.

Advertisements are media that convey information to the general public and are placed along the road containing messages or information about a product to be conveyed. Product and non-product advertisement are two categories in which advertisement is included. Product advertisement is a form of advertisement that only includes the name of the company/entity/business so that many people know it, in contrast to non-product advertisements, which are types of advertisements that display information on goods or services with a business objective. The fact that billboards are strategically placed makes it one of the best instruments to publicize these items. As a result, many businesses use billboards in the form of scoreboards, flyers, stickers, videotrons, megatrons, large electronic screens (LEDs), whiteboards, and billboards. Apart from billboards, banners and walking billboards, there are also print media such as newspapers, magazines and tabloids, as well as electronic media such as radio and television, as well as internet media (Dewi et al., 2022; Ginting et al., 2022).

Bekasi City, which is an independent area in West Java Province, has very high financial prospects. To boost trade, big businesses have been successful in attracting domestic and international investment. Many products come from goods and services. Banners are directly proportional to the increasing threat and damage to the beauty of the city from many billboards. There are many large poles that can cause material and human losses. The problem is that within a year every act of the new government gets approval. There are still many business entities in the city of Bekasi that are still carrying out uncontrolled and unlicensed irregularities, not paying advertisement tax on time and taxpayers who are not disciplined in removing or removing advertisements, this has resulted in the Satpol PP itself having to intervene to remove advertisements that have exceeded the limit. time. The problem that is often experienced in the installation of billboards in North Bekasi District is installation that is not in accordance with the procedures and rules for placing advertisements that are not in their place, which is often found usually being installed on trees, installation of billboard banners which are usually placed on sidewalks, installation of billboards those who do not yet have a license, banners that are put up off the road, because of the consideration that if there are large vehicles it will be dangerous later. thus resulting in Regional Original Income in the city of Bekasi is not optimal. Annual tax revenue from advertising is affected by this (Kunaifi et al., 2021).

LIBRARY STUDY

Tax Basic Theory

"Taxes are contributions to the state (which can be enforced) owed by those who are obliged to pay them in accordance with laws and regulations, with no return for achievements, which can be

appointed directly, and the aim is to finance public expenses. related to the state's task of administering the government," claims P.J.A Adriani (translation of Raden Santoso Brotodiharjo 1991: 2).

Tax elements

1. Dues from the people to the country.
Only the state has the right to collect taxes. The fee is in the form of money (not goods).
2. Based on the law.
Taxes are collected based on or with the force of the law and its implementing regulations.
3. Without lead services or counter-achievements from countries that can be directly appointed.
In paying taxes, it cannot be shown that there is individual contra- achievement by the government.
4. It is used to finance state households, namely expenditures that benefit the wider community.

Local tax

The following is the definition of regional taxes according to Siahaan (2016: 7): "Regional taxes or often called taxes are mandatory payments to the regions made by other persons or legal entities; they are not replaced immediately but are used as much as possible to support local needs and the welfare of the people".

According to Pohan (2021:16–17), there are two categories of local taxes, namely:

- 1) Provincial Tax Consists of:
 - a. Cigarette Tax.
 - b. Surface Water Tax.
 - c. Motor Vehicle Fuel Tax.
 - d. Fee for Transferring Motorized Vehicles.It is. Vehicle tax.

- 2) Regency/city taxes consist of:
 - a. Land and Building Rights Acquisition Fees.
 - b. Rural and Office Land and Building Tax.
 - c. Swallow's Nest Tax.
 - d. Groundwater Tax.It is. Parking Tax.
 - f. Non-Metal and Rock Mineral Tax.
 - g. Street Lighting Tax.
 - h. Advertisement tax.
 - i. Entertainment Tax.
 - j. Restaurant tax.
 - k. Hotel Tax.

Based on the reasons stated above, a tax is considered regional if it is collected by the local government and used to support local families without the taxpayer receiving direct benefits.

Policy Evaluation

The main purpose of policy appraisal is usually to determine how well public policies can be held

accountable to their citizens and how well objectives have been achieved. According to Nugroho (2014), the main purpose of the review is public policy, not blaming. How to reduce or close the gap is the next work. Consequently, policy evaluation should be viewed in a positive light. Evaluation tries to determine one's level of success and expectations in order to identify and correct existing deficiencies.

The purpose of the evaluation is to determine with confidence whether the progress and obstacles to implementation of the development plan can be evaluated and examined for potential future improvements. The primary concern of evaluation is the output, outcome and impact of implementing the development plan. Consequently, in responsible and open planning.

Application

The Big Indonesian Dictionary (KBBI) defines application as an act of applying, while some experts interpret it as an act of practicing a theory, method or other thing in order to achieve certain goals and advance the interests of a group or groups. pre-planned and coordinated.

This definition leads to the conclusion that "implementation" refers to any system activity, action, or method. An action that is planned and carried out carefully by taking into account certain criteria to achieve the objectives of the activity is referred to as application (implementation) when the word "mechanism" is included.

Collection

The item and tax subject data are collected, the amount of tax payable is calculated, and then the tax is collected from the taxpayer and the deposit is monitored.

Advertisement tax

According to Siahaan (2010: 381), "Advertisement tax is a tax on the implementation of advertisements". Advertisements are defined as "goods, tools, actions, or media whose forms and patterns are designed for the commercial purpose of introducing, advocating, promoting, or to attract public attention to goods, services, people, or entities that are seen, read, heard, felt, and/or enjoyed by the community".

Advertising Tax Legal Basis

The following is the rationale for how a region/city collects advertisement tax (Siahaan, 2008:283):

- 1) Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.
- 2) Law Number 34 of 2000 which is an amendment to Law Number 18 of 1987 concerning Regional Taxes and Regional Levies.
- 3) Government Regulation Number 65 of 2001 concerning Regional Taxes.
- 4) Regency/city regional regulations governing advertisement tax.
- 5) Regent/mayor decision that regulates Advertising Tax for the said regency/city.

Advertising Tax Rates

Regency or city regional regulations that are in accordance with the premise of imposing advertisement tax stipulate a maximum advertisement tax rate of 25%. According to the following formula, in general:

Advertising Tax Rate X DPP X Advertising Rental Value is the same as the Tax Payable. According to Siahaan (2010: 390), "generally the tax period is a certain period of time which is the same as the advertisement period", and "part months are counted as one full month" for tax purposes.

Advertising Tax Determination

Officials elected by the regent/mayor decide the billboard tax payable by issuing a local tax assessment letter (SKPD), and it is paid by the taxpayer to be further determined by the regent/mayor, according to Siahaan (2010: 394). on the SPTPD submitted by the taxpayer. Taxpayers are subject to administrative sanctions of 2% per month by sending a Regional Tax Collection Letter (STPD) if after the specified period of time they do not pay the tax owed at the SKPD. STPD is another way to collect SKPDKB or SKPDKBT. Administrative sanctions in the form of interest arising at a rate of two percent per month for a maximum of fifteen months from the date the tax is owed are imposed on unpaid or underpaid taxes collected by the STPD. STPD must be paid no later than one month after the date of issue.

Advertising Tax Issuance Billing

If the amount payable for the applicable advertisement tax is not paid by the regent, mayor, or other official who can be proven to have collected tax beyond the specified time limit. Taxes are collected after receiving a letter of reprimand, warning, or other similar letter.

If the tax debt that arises is not paid in full within the allotted time, it will be enforced by force letter and continued with hostage-taking, auction, confiscation, and preventive measures if the taxpayer refuses to pay off his tax obligations.

CONCEPTUAL FRAMEWORK

The researcher used William N. Dunn's policy evaluation theory (2013) to find out how far the implementation of advertising tax collection policies in North Bekasi District, Bekasi City was evaluated. According to Dunn (2013), policy evaluation can be measured by the following indicators:

Table 1. Indicator Types

Indicator Type	Question
Effectiveness	Has the desired result been achieved?
Adequacy	How far is achieving the desired result solving the problem?
Equity	Are costs and benefits distributed equally among different groups?
Responsiveness	Do the policy outcomes satisfy the needs, preferences or values of particular groups?
Accuracy	Is the desired result (goal) really useful or valuable?

Efficiency	How much effort is required to achieve the desired result?
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Source: William N. Dunn (2013:610).

1. Effectiveness

According to Dunn in (Lejiu, Masjaya, & Irawan, 2014), the efficacy of an alternative depends on whether it succeeds in achieving the desired consequence or purpose of action.

2. Efficiency

Efficiency, according to Dunn in Lejiu et al. (2014), correlates with the quantity of work required to achieve a certain level of effectiveness. Cost per unit of goods or services usually used to measure efficiency. Efficiency refers to a set of policies that provide maximum efficacy at the lowest cost.

3. Adequacy

According to Dunn in Lejiu et al. (2014), adequacy is determined by how well the level of effectiveness meets needs, values, or opportunities that lead to problems. Effectiveness, which evaluates the degree to which a current option meets a given requirement, value, or opportunity to solve a problem, is still tied to adequacy.

4. Equality

According to Dunn in Lejiu et al. (2014), equality requirements refer to the allocation of consequences and efforts across various social groups and are directly related to legal and social reasons. According to Lejiu et al. (2014), policies that are focused on encouraging equity are policies whose efforts are allocated evenly. If costs and benefits are shared equally, certain programs can be efficient and adequate.

5. Responsiveness

After forecasting the consequences of executing a policy, its effectiveness can be evaluated by the public's reaction to it. The community's reaction, once the impact of the policy begins to be seen, can be in the form of positive support or negative rejection. Analysis can meet other requirements, so responsiveness criteria are very important (Dunn in Lejiu et al., 2014).

6. Accuracy

According to Dunn in Lejiu et al. (2014), accuracy is a criterion used to select a number of alternatives to be used as recommendations by evaluating whether the results of the suggested alternatives are a practical choice of objectives. This criterion focuses on the actual goal itself, not the methods or tools used to achieve it.

METHOD

The analysis technique uses descriptive techniques with a qualitative approach with data collection techniques using observation, interviews and in-depth documentation with informants including: staff in the field of tax and levy analysis at Bappenda Kota Bekasi (Regional Revenue Management Agency), academics and taxpayers.

RESULT AND DISCUSSION

Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022

Currently, the central and local tax systems provide funds for the state. Advertising tax collection is one source of funding. The purpose of the advertisement tax is to increase the amount of tax money desired as local revenue, which will encourage local economic development. In the context of evaluating the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022, the reality faced is target and realization, awareness of taxpayers and the billboard tax collection process.

In evaluating the implementation of the advertisement tax collection policy in the North Bekasi sub-district, Bekasi City in 2020-2022. the measure of its success is the achievement of targets set by the central government as regional revenues. It aims to be used for the construction of facilities in the regions.

Researchers will explore William N. Dunn's (2013) use of policy evaluation theory in debate by demonstrating that the success of an assessment depends on a number of factors, including effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. The following is how these factors relate to the examination of the evaluation of the application of advertisement tax collection policies in North Bekasi District, Bekasi City for 2020-2022:

a. Effectiveness

The degree to which a program meets its projected maximum goals or achieves a goal through action is a measure of its effectiveness.

Based on the study "Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City in 2020–2022", the goal of implementing advertisement tax collection policy in North Bekasi District, Bekasi City, will be achieved. However, there are a number of challenges that need to be overcome.

Target achievement and realization of the implementation of the advertising tax collection policy can be used as a benchmark for the effectiveness of evaluating the implementation of the advertisement tax collection policy in Bekasi Utara sub-district, Bekasi city, towards the results expected by the local government. To what extent have regional revenue agencies as executors of advertisement tax collection maximally.

Based on the results of the research through interviews with related parties, it can be concluded as follows: The achievement of the advertising tax target has been quite effective but there is still a lack so that the realization has not been able to reach the maximum target. There are many ways to increase advertisement tax collection in order to achieve the maximum target, by way of outreach, monitoring, billboard data collection and exploring potential.

The evaluation that has been carried out by the North Bekasi sub-district for advertisement taxpayers is to collect data, carry out socialization, monitor directly to the location and meet the related taxpayers.

An evaluation that has not been carried out by the North Bekasi sub-district is that the North Bekasi sub-district has not conducted a one-day service for billboard tax payments and permits to post billboards can be made immediately on that day, providing strict sanctions so that taxpayers are aware not to underestimate the local government.

b. Efficiency

Efficiency in the research "Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022 has been running efficiently. According to research findings conducted through interviews with related parties, the efficiency of implementing advertisement tax collection in the North Bekasi sub-district, Bekasi City in 2020-2022 has been running smoothly and efficiently.

Based on the table on billboard tax collection in the North Bekasi sub-district, it is quite efficient, in 2020 it is targeted at IDR 2,720,419,060 realized at IDR 6,370,462,900 and a percentage of 234.17%, in 2021 it is targeted at IDR 6,058,242,500 realized at IDR 6,928,963,830 and a percentage of 114.37%, in 2022 the target is IDR 7,204,533,029 realized IDR 6,852,048,200 and a percentage of 95.11%.

Based on table IV.2, the collection of advertisement tax for Bekasi City is already efficient, in 2020 it is targeted to be IDR 45,622,272,457 realized to be IDR 62,294,715,450, a percentage of 136.54%, in 2021 it is targeted to be IDR 63,271,044,786 realized to be IDR 66,245,286,255 percentage of 104.70%, and in 2022 the target is IDR 74,534,522,738 realized IDR 73,297,982,983 and a percentage of 98.34%. The writer can conclude that there is enough efficiency.

c. Adequacy

The adequacy level of effectiveness is determined by how well it satisfies the need, value, or opportunity that creates the problem. The suitability criterion highlights the close relationship between the preferred outcome and the policy alternative.

When conducting research for the study "Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City in 2020-2022. Adequacy coincides with the extent to which the advertisement tax collection policy in the North Bekasi sub-district, Bekasi city, in its application is it appropriate.

Based on the results of the research through interviews with related parties, it can be concluded as follows: so far the implementation of advertisement tax collection policies has been quite sufficient, but the results have not been optimal. In order to achieve maximum results, the local government needs to improve by means of socialization, billboard data collection and appeals to the management of advertising permits. . Supervise the management of tax payments in accordance with the size of the billboard text. Monitoring directly to the location to meet billboard taxpayers, there is synergy with related SKPD and Satpol PP to achieve maximum results.

d. Equity

According to William N. Dunn, equality refers to the distribution of results and efforts across different groups in society and is directly related to legal and social reasons. Equity-oriented policies are policies that focus on distributing efforts fairly and equally, or are directed at equity.

"Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022" is the topic of the study. The following are conclusions that can be drawn from the study findings obtained from interviews with related parties: Because there are still many taxpayers who do not know or do not have the authority to issue billboards, the evaluation of the implementation of billboard tax collection policies in Bekasi Utara sub-district, Bekasi city has not been divided by good or fair. However, the process can be made to work seamlessly. Just have to track and record taxpayers to ensure that they pay advertising tax.

It is. Responsiveness

The extent to which a policy can satisfy the wants, preferences or values of certain groups of people is referred to as responsiveness. The responsiveness criterion is critical because even if an analysis meets all other criteria for effectiveness, efficiency, adequacy and equity, it fails to address the real needs of the people who should benefit from the presence of a policy.

In research on "Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City in 2020-2022" responsiveness coincides with community participation in implementing advertisement tax collection policies in Bekasi North Bekasi District, Bekasi City. Based on the results of research through interviews with related parties, it can be concluded as follows: the responsiveness of performance in achieving targets and the realization of advertisement tax collection in the city of Bekasi is good because it has reached the target even though the results are not optimal.

f. Accuracy

Because the question of whether a policy is suitable is not tied to one criterion but to two or more combined criteria, accuracy is a criterion that is closely related to rationality, substantivity. The accuracy of program objectives and the reliability of the presumptions supporting them are referenced.

In the study of "Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022" the accuracy regarding the implementation of advertisement tax collection policies in Bekasi Utara District, Bekasi City is applied appropriately.

According to research findings based on interviews with related parties, taxpayers' knowledge of the need to pay advertisement tax is not good, and local governments must conduct socialization both directly and through social media to make taxpayers aware

Targets and Realization of Advertising Tax in Bekasi City for 2020-2022.

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Table II Targets and Realization of Advertising Tax in North Bekasi District for 2020-2022.

Year	Target	Realization	Presentatio n
2020	IDR 2,720,419,060	IDR 6,370,462,900	234,17%
2021	IDR 6,058,242,500	IDR 6,928,963,830	114,37%
2022	IDR 7,204,533,029	IDR 6,852,048,200	95.11%

Source: Regional Revenue Agency for the City of Bekasi in 2023.

The revenue target and its realization in North Bekasi District for 2020 to 2022 can be seen in table II above, in 2020 the target is Rp. 2,720,419,060, and realized Rp. 6,370,462,900 with a percentage of 234.17%. In 2021, the target is Rp. 6,058,242,500, and realized Rp. 6,928,963,830 with a percentage of 114.37%. in 2022 the target is IDR 7,204,533,029 and realized IDR 6,852,048,200 with a percentage of 95.11%. Based on this data, from 2019-2022 only in 2020 and 2021 the advertisement tax in the North Bekasi sub-district managed to reach the target while in 2022 it could not reach the target.

Table III. Target and Realization of Bekasi City Advertising Tax for 2020-2022.

YEAR	TARGET	REALIZATION	PRESENTASE %
2020	IDR 45,622,272,457	IDR 62,294,715,450	136,54%
2021	IDR 63,271,044,786	IDR 66,245,286,255	104,70%
2022	IDR 74,534,522,738	IDR 73,297,982,983	98,34%

Source: Regional Revenue Agency for the City of Bekasi in 2023.

The target amount of advertisement tax revenue for 2020–2022 as can be seen in table III above will vary each year. In 2020 the target was IDR 45,622,272,457 and IDR 62,294,715,450 was realized with a percentage of 136.54%. In 2021 the target is IDR 63,271,044,786 and realized IDR 66,245,286,255 with a percentage of 104.70%. In 2022 the target was IDR 74,534,522,738 and IDR 73,297,982,983 was realized with a percentage of 98.34%. based on this data from 2020-2022, only in 2020 and 2021 the advertisement tax for the city of Bekasi has exceeded the target, while in 2022 it has not been able to reach the target.

Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022

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Obstacles were encountered in the Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022.

- a. The obstacle to collecting advertisement tax, namely the online registration service on the website, sometimes takes time for the issuance of the SKPD and advertising permits.
- b. Many taxpayers are not aware, and do not have an advertisement license
- c. There are many side elements and it is difficult to meet the business owner directly.
- d. Many people do not know that advertising requires permission from the local government.
- e. Taxpayers are not aware or pretend not to know.
- f. When the local government acts decisively, the cutting or logging of billboards is rather slow, so that the taxpayer is too trivial.
- g. Side elements (having backing) or insiders who are behind the taxpayer.

Efforts to overcome obstacles in the Evaluation of the Implementation of Advertising Tax Collection Policy in North Bekasi District, Bekasi City for 2020-2022.

- a. Efforts have been made by combing potential advertisement tax payers and outreach related to one day service, where advertisement tax payments and advertising permits can be made immediately on that day.
- b. Conduct outreach with taxpayers who do not yet have an advertising permit so they are aware.
- c. Conduct data collection, conduct outreach, and invite taxpayers.
- d. In Bekasi City, efforts have been made to overcome the obstacles to advertising tax collection by visiting the location directly and talking to the taxpayer concerned.
- e. If possible, give permission in each sub-district to make it easier for taxpayers.
- f. So that it's made easy, don't make it difficult because of the online system.

CONCLUSION

The following conclusions can be drawn by the authors based on investigative findings and discussion of evaluation of the implementation of advertising tax collection policies in North Bekasi District, Bekasi City in 2020-2022:

1. The results of the evaluation show that the implementation of the advertisement tax collection policy in Bekasi Utara District, Bekasi City in 2020-2022 has not fully gone well, because taxpayer awareness is still low, counseling, education and outreach are still not optimal.
2. Obstacles experienced in evaluating the implementation of the advertising tax collection policy in the North Bekasi sub-district of Bekasi City in 2020-2022 are the lack of awareness of taxpayers to report and pay advertisement tax, the difficulty of meeting with taxpayers, and sometimes it takes time to issue SKPD and advertisement permits with registration services online on the website sometimes takes time.
3. Efforts made in evaluating the implementation of the advertisement tax collection policy in Bekasi Utara sub-district, Bekasi City in 2020-2022 are that the Government is trying to overcome these obstacles by strictly carrying out routine inspections and supervision, direct

data collection, conducting outreach activities, and studying objects/taxpayers to increase awareness of the obligation to pay taxes. tax.

The authors provide the following recommendations in light of their investigative findings and discussion:

1. To further increase the target of billboard tax collection in Bekasi Utara sub-district, Bekasi city, it is better to collect data on every person who has a business so that they can increase taxpayer awareness, especially advertisement tax payers so that they can overcome the problems that have already occurred.
2. Doing a one day service for payment of advertisement tax and advertising permits can be done immediately on that day.
3. The Municipal Government of Bekasi must take firm action against company owners who put up billboards without a permit or after the permit period expires and present strong witnesses so that taxpayers do not belittle them, conduct outreach and review objects/taxpayers to increase taxpayer awareness.

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