

Analysis of the Implementation of Collection of Income Tax Against Tax Arrears at the Jakarta Pratama Tax Service Office, Gambir Tiga

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Received : May 8, 2023
Accepted : August 18, 2023
Published : August 31, 2023

Citation: Harjo, D., Hernandeva, A. A., Safitri, L., G., Kurnia, R. A., Stevvika, S. (2023). Analysis of the Implementation of Collection of Income Tax Against Tax Arrears at the Jakarta Pratama Tax Service Office, Gambir Tiga. *Sinergi International Journal of Accounting and Taxation*, 1(2), 67-76.

ABSTRACT: Taxes are the biggest source of state revenue. The Jakarta Pratama Tax Office Gambir Tiga has the highest target slogan in second place at 98.53% in 2019 but drops significantly to the lowest in second from bottom at 81.12% in 2020. The purpose of this study is to find out more regarding the tax collection process and how it impacts on tax revenues. This study uses library research research methods by processing data through a qualitative descriptive analysis approach. Based on the data analysis conducted, it was concluded that the most effective and efficient billing process during the Covid-19 pandemic was the process of blocking taxpayer accounts. Factors that cause tax arrears against the biggest tax arrears at the Jakarta Primary Tax Service Gambir Tiga are taxpayer ignorance, lack of oversight, and negligence of taxpayers.

Keywords: Billing, Income Tax, Tax Delinquent



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INTRODUCTION

State financing and national development are carried out to promote general welfare. The development of the country which is carried out has the aim of increasing the welfare of the people, so the government needs to carry out development in various fields in a fair and equitable manner throughout Indonesia. Taxes are the main source of state revenue. Without taxes, it is difficult for most state activities to be carried out. The use of tax money covers everything from personnel spending to financing various development projects. The construction of public facilities such as roads, bridges, schools, hospitals/health centers, police stations is financed using money from taxes. Tax money is also used for financing in order to provide a sense of security for all levels of society. Every citizen, starting from the moment he is born until he dies, enjoys facilities or services from the government, all of which are financed with money originating from taxes. Taxes are used to subsidize goods that people really need and also pay off the state's debts abroad. Taxes are also used to help MSMEs both in terms of coaching and capital. Thus it is clear that the role of tax revenue for a country becomes very dominant in supporting the running of the government and financing development.

Adapted from the news.ddtc website, Head of the Central Jakarta DGT Regional Office, Estu

Budiarto, said that revenue performance in 2020 was inseparable from the Covid-19 pandemic. This is because the main contributor to tax payments at the Central Jakarta DGT Regional Office is related to real economic activities, namely the trade sector. Performance achievements at the Central Jakarta Regional Office (Kanwil) are displayed through numbers from the highest to the lowest. The performance achievements included in the top three highest in 2019 were the Gambir One Pratama Tax Office, Gambir Tiga and Sawah Besar Dua. The Pratama Jakarta Gambir Tiga Tax Service Office has the highest target achievement in second place at 98.53% in 2019 but dropped significantly to the lowest in second from bottom at 81.12% in 2020.

This indicates that there is a need for a review of the significant decline in performance achievement in terms of tax collection at the Gambir Tiga Pratama Tax Service Office. Related to these conditions the author wants to know more about the tax collection process and how the impact is given to tax revenue. With a significant change in revenue performance at the Jakarta Pratama Tax Service Office, Gambir Tiga, the author compares tax revenue in terms of disbursing the largest arrears in 2018, 2019 and 2020. Determining the object of tax arrears is chosen to see the impact on increasing revenue as well as the impact of the issuance of Director General of Taxes Circular Letter Number SE-185/PJ/2002. The circular letter issued has the objective of optimizing state revenue originating from tax collection.

The role of taxpayers in achieving the target of tax revenue is also very influential, where their tax awareness is the determinant of taxpayer compliance in carrying out their tax obligations. However, in practice it is often found that there are taxpayers who lack or have no awareness in carrying out tax obligations properly and even make efforts to avoid taxes (tax avoidance), so that this affects the level of taxpayer compliance and reduced state revenues. Lack of willingness to pay taxes, among other things, the results of the tax collection are not directly felt by the taxpayer. This happens because people do not know the concrete form of compensation from the money spent to pay taxes. People will be more inclined to fulfill their basic needs first than fulfill their tax obligations (Latofah & Harjo, 2020).

On the basis of this background, the authors are interested in compiling a study entitled "Analysis of the Implementation of Income Tax Collection Against Tax Arrears at the Jakarta Primary Tax Office, Gambir Tiga", by presenting the following problem formulation:

1. How is the implementation of tax collection against arrears at the Jakarta Primary Tax Office, Gambir Tiga?
2. What are the factors that cause arrears by defaulters at the Jakarta Primary Tax Service Office, Gambir Tiga?
3. What impact does tax collection have on delinquents on tax revenues at the Jakarta Pratama Tax Service Office, Gambir Tiga?
4. What are the types of tax collection? What efforts need to be made in the future in collecting taxes from arrears at the Gambir Tiga Jakarta Pratama Tax Service Office?

Tax Arrears and Disbursement Data with "Deficient" Status at Gambir Tiga KPP After the tax collection basis is established, a series of bills made by the Tax Bailiff for tax arrears arises. This is also in line with the submission that every taxpayer has an obligation to pay taxes, if not done, a

tax debt will arise (Lestari, 2020). Furthermore, a comparison of the disbursement of tax arrears in 2018, 2019 and 2020. The disbursement of tax arrears has decreased every year. In this case, the highest disbursement of arrears was in 2018, which was IDR 59,946,872.00 and continued to decrease until 2020 which had the smallest value, namely IDR 847,031.00.

Taxpayers who do not pay off their tax arrears in accordance with the stipulation decision up to a period of seven days after the due date, are warned with a tax collection action through a warning letter. But if the taxpayer has not paid off his tax debt after twenty-one days have passed from the date the letter of reprimand is submitted, a forced letter is issued. This cannot be said to be effective if the taxpayer has tax arrears, because it has an impact on tax revenue during the pandemic. Tax arrears that are not paid by taxpayers for a long time can have a separate impact, to charge taxpayers who have tax arrears to pay off tax debts and tax collection fees by reprimanding or warning, carrying out billing instead of a tax collection process. Tax collection is an action taken.

THEORETICAL FRAMEWORK

Definition of Tax

According to the 1945 Constitution article 23A, Taxes are other coercive levies for state needs regulated by law.

Rochmat Soemitro said that taxes are people's contributions to the State Treasury based on the law (which can be forced) by not receiving reciprocal services (contra-achievement) which can be shown directly and which are used to pay public expenses (Harjo, 2019).

Definition of Tax Collection

Tax collection also has a legal basis that has been regulated in Law Number 19 of 1997 Article 1 number 9 and revised in Law Number 19 of 2000 concerning Tax Collection by Forced Letter (UU PPSP) where in this regulation tax collection is defined as a series of specific actions of the tax bearer in paying off the tax debt and collection fees by notifying or reprimanding, carrying out billing both immediately and all at once, notifying tax certificates, proposing prevention, carrying out confiscation or hostage taking, to selling or auctioning goods that have been confiscated.

Referring to Law Number 6 of 1983 Article 1 point 28) concerning General Provisions and Tax Procedures (UU KUP) several amendments were made to Law no. 11 of 2020 regarding Job Creation (UU Ciptaker) and harmonized to become Law no. 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) wherein the regulation defines a tax bearer as described in the regulations regarding Tax Collection by Forced Letter (UU PPSP), where the intended guarantor is an individual or entity responsible for paying taxes. In this case a representative who exercises rights and fulfills tax obligations and complies with applicable regulations is also included as a tax bearer.

Definition of Tax Arrears

According to Law Number 11 of 2016 tax arrears are the amount of tax principal that has not been paid based on a Tax Collection Letter along with the principal tax payable, Underpaid Tax Assessment Letters, Additional Underpaid Tax Assessment Letters, Rectification Decrees,

Objection Decision Letters , Appeals Decisions, and Judicial Review Decisions.

Definition of Tax Delinquent

According to (Siregar, 2017) tax arrears are someone who is in arrears of taxes so that the amount of tax accrued increases.

Letter of Reprimand

According to Law Number 19 of 2000 concerning Collection of Taxes by Forced Letter, instant collection at the same time is an act of tax collection carried out by a tax bailiff to a tax bearer by not waiting for the due date for payment including all tax debts of all types of taxes, the period tax, and tax year.

According to the Official Siti (2016: 81): "A tax warning letter is a taxpayer who does not pay off the amount of tax accrued within a predetermined period of time, the accrued tax is billed by first issuing a letter

Warning".

Forced Letter

According to Article of Law no. 19 of 2000 concerning Collection of Taxes by Enforcement Letter, after 21 days have passed since the issuance of the Letter of Reprimand and the Tax Undertaker does not pay the tax debt, the Tax Bailiff will issue the Forced Letter. The Distress Warrant is delivered directly by the Tax Bailiff and reads out the contents of the Distress Warrant directly.

According to Mardiasmo (2016: 153): "A forced letter is an order to pay tax debts and tax collection fees. The Distress Warrant has the same executorial power and legal status as a court decision that has permanent legal force."

Seizure Order (SPMP)

According to Government Regulation Number 135 of 2000 on Seizure Procedures in the Framework of Tax Collection by Compulsory Letters, a Seizure Enforcement Order (SPMP) is an order that is issued by an official with the purpose of confiscation.

Definition of Tax Jurist

According to Law Number 19 of 2000 Article 1 Number 6 Tax bailiffs are perpetrators of acts of tax collection which include, namely Immediate and Simultaneous Billing, Notification of Forced Letters, Confiscation and Hostage.

METHOD

The research method used by the author is to use descriptive qualitative methods, namely by observing and analyzing data on arrears and disbursement of tax arrears at KPP Pratama Jakarta Gambir Tiga. In this research method, the source of data is obtained by collecting secondary data, namely reading a review of the literature on the process of tax collection, disbursement of tax arrears and obstacles to tax collection. The data obtained is secondary data, namely data on arrears and disbursement of one hundred of the largest tax arrears at KPP Pratama Jakarta Gambir Tiga and the last billing flow that has been implemented. Besides that, it uses Observation Techniques

where the author collects, studies, and processes the data obtained and understands the documents from the research results.

RESULT AND DISCUSSION

The implementation of Tax Collection for the largest tax arrears is carried out by submitting Reprimand Letters, Distress Warrants and other tax collection activities during 2018–2020. Implementation of tax collection can be seen in the following description.

Tindakan Penagihan Terhadap Seratus Penunggak Pajak dan Pencairannya

Tahun	Surat Teguran	Surat Paksa	Blokir	Cegah	SMPM
2018	2.095.563.564,08	62.513.721.431,88	1.355.195.191,00	13.386.836.199,84	92.777.205,12
2019	526.067.348,00	111.165.606.597,00	38.000.000,00	-	2.519.905.936,00
2020	1.089.429.611,00	8.533.314.611,00	5.335.245.973,00	-	90.000.000,00
	3.711.060.523,08	182.212.642.639,88	6.728.441.164,00	13.386.836.199,84	2.517.128.730,88

Sumber: KPP Pratama Jakarta Gambir Tiga

a. Letter of Reprimand

The biggest tax arrears in 2018–2020, the total of the last collection actions that have been carried out by submitting Reprimand Letters is 31. Collection actions with Reprimand Letters in 2018–2020 resulted in the disbursement of arrears of IDR 3,711,060,523.00. If there is a Reprimand Letter that is not submitted, this is because the existing arrears have not yet reached their due date. In addition, there are circumstances where the Reprimand Letter cannot be delivered because the address of the Tax Delinquent is not found. Before submitting a Distress Warrant, the Tax Bailiff will take various actions to remind the Tax Arrears about their arrears.

b. Distress Warrant, the last billing action by submitting Distress Warrant is the highest submission of billing with a total of 190 actions have been carried out. Billing actions with Distress Warrants in 2018–2020 resulted in the disbursement of arrears of IDR 182,212,642,639.88. According to the interview with the bailiff, after submitting the warrant the bailiff will appeal to taxpayers by sending an invitation letter to discuss the settlement of tax arrears. If the taxpayer responds well, the disbursement of collection actions will increase. However, if the Taxpayer does not respond and does not heed the persuasive efforts of the Bailiff, then the next collection action will be continued.

c. Block, Block which was carried out on the last billing in 2018 of 5 actions has been carried out. Then in 2019 it dropped to only 1 action taken. In 2020, the most recent billing done by block increased significantly to 9 actions. Billing actions by blocking in 2018–2020 resulted in the disbursement of arrears of IDR 6,728,441,164.00. The billing process by blocking accounts is the most effective collection activity during the Covid-19 pandemic. This is due to limitations in terms of face to face.

d. Prevent, The last Billing Action with prevention in 2018 was the highest during 2018–2020. In 2018, 11 preventive actions were carried out and significantly decreased in 2019, namely 3 actions and 2 actions in 2020. Collection actions by carrying out prevention in 2018–2020 resulted in the disbursement of arrears of IDR 13,386,836,199.00.

It is. Seizure Execution Order (SPMP) The last tax collection carried out by delivering the Seizure Execution Order (SPMP) in 2018 was as much as 6 actions have been implemented. Then the delivery of Seizure Execution Orders (SPMP) increased in 2019 to 14 actions and decreased significantly in 2020 to 5 actions. Collection actions with SPMP in the year 2018–2020 resulted in liquidation of arrears amounting to Rp2.517.128.730,00. According to an interview with Jurusita, in the process of tax collection Jurusita always tries to remind and appeal that Taxpayers can be cooperative so that tax arrears can be paid off.

In addition, there are several factors that cause arrears to occur, including:

1) Ignorance of the Taxpayer

Ignorance of taxpayers regarding the maturity of the tax debt causes tax arrears for the one hundred largest arrears. According to the Tax Bailiff, Taxpayers who make the biggest arrears usually do not know about tax arrears because the power of attorney is always left to the tax consultant or parties in the company who manage finances.

2) Lack of oversight by taxpayers

Lack of supervision from taxpayers regarding existing arrears will cause negligence in carrying out tax obligations. In this case it is the payment of taxes. If intensive supervision is not carried out on tax obligations, when tax debt arises, tax arrears occur.

3) Negligence of the Taxpayer

According to the Tax Bailiff, the most common negligence committed by taxpayers is negligence in tax administration. This negligence leads to delays in payment and deposit of taxes resulting in tax debts and tax arrears.

As for the Collection Impact, it can be seen that from arrears of tax arrears of IDR 333,891,475,401.00, 23.95% of the total arrears in 2018 was disbursed. 00 to IDR 218,703,190,328.00 or disbursements increased by 34.36% of the total arrears. Then in 2020 there was a decrease in the total arrears for the one hundred largest arrears of IDR 164,055,784,609.00. After a series of collection actions, the remaining arrears at the end of 2020 amounted to IDR 148,550,638,614.00, so that the disbursement decreased to 9.45% of the total arrears. The decrease in tax arrears and their disbursement is not too large every year due to several things that occur in the billing process, namely communication problems and limitations on the bailiff's movements in the field. According to the Tax Bailiff, in the tax collection process, the one hundred largest Taxpayers do not always immediately pay off or repay their tax arrears. It is necessary to carry out various tax collection actions so that the arrears can be paid off by the tax arrears. Especially during the Covid-19 pandemic, which has limited face-to-face efforts with taxpayers. This can lead to communication problems with taxpayers. Face-to-face communication is considered far more

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effective and efficient than online communication. In addition, the existence of restrictions on the bailiff's movements in the field is a major obstacle in tracing assets owned by taxpayers. This causes a decrease in terms of disbursement of tax arrears against one hundred tax arrears.

Perbandingan Tunggakan Pajak Terhadap Seratus Penunggak Terbesar

Tahun	Tunggakan Pajak Sesuai Ketetapan	Sisa Tunggakan Pada Akhir Tahun	Pencairan Pajak
2018	333.891.475.401,00	253.898.126.676,00	79.993.348.725,00
2019	333.206.970.441,00	218.703.190.328,00	114.503.780.113,00
2020	164.055.784.609,00	148.550.638.614,00	15.505.145.995,00

Sumber: KPP Pratama Jakarta Gambir Tiga (2023)

Types of Tax Collection, in this case there are several types of tax collection. Some are passive, active even instantly and all at once.

1) Passive Billing

In passive tax collection, DGT only issues Tax Collection Letters (STP), Underpaid Tax Assessment Letters (SKPKB), Additional Underpaid Tax Assessment Letters (SKPKBT), Rectification Decrees, Objection Decrees, and Appeal Decisions which cause larger tax payable. In passive collection, the tax authorities only inform the taxpayer that there is a tax debt. If within one month of the issuance of the STP or similar letter, the taxpayer does not pay off his tax debt, the tax authorities will carry out active billing.

2) Active Billing

As previously stated, active billing is a continuation of passive billing. In active billing, the tax authorities and tax bailiffs play an active role in confiscation and auction actions.

3) Billing is instantaneous and all at once

This billing is a tax collection made by the tax authorities or tax bailiffs to taxpayers without waiting for the tax payment due date. Tax collection also includes all tax payable from all types of taxes, tax period, and tax year.

The purpose of this type of billing is to prevent tax debt that cannot be collected. If when billing is made immediately and at the same time the taxpayer has not paid, then the tax bailiff waits until the due date.

Tax Collection as a series of actions so that the Tax Bearer pays off the Tax Debt and the cost of tax collection by reprimanding or warning, carrying out Immediate and Simultaneous Billing, notifying Enforcement Warrants, proposing prevention, carrying out confiscation, carrying out hostage-taking, and selling goods that have been confiscated. In the implementation of tax collection, apart from being carried out against management, it is also carried out against shareholders or owners of capital. Stages of Tax Collection with Forced Letter:

- 1) Basically, Tax Collection is carried out if the Tax Bearer does not pay off the Tax Payable and Tax Collection Fees.
- 2) Against Tax Bearers who do not pay off Tax Debt, Officials can take Tax Collection actions, with the following stages:
 - a. issue a Letter of Reprimand or other similar letters
 - b. perform Immediate and Simultaneous Billing
 - c. Notification of Forced Warrant
 - d. to confiscate the property of the Taxpayer
 - e. carry out the sale of goods belonging to the Taxpayer that has been confiscated
 - f. proposing Prevention
 - g. hostage
- 3) The implementation of the stages of Tax Collection is carried out in accordance with the provisions of the laws and regulations in the field of Tax Collection by Distress Warrant.
- 4) The implementation of the Tax Collection stage is carried out against the Tax Bearer by considering the following priority order:
 - a. the relevant Corporate Taxpayer
 - b. management of the Corporate Taxpayer
 - c. shareholders or capital owners

Efforts that must be made in the future to be able to overcome problems regarding tax arrears that exist at the Jakarta Pratama Tax Service Office Gambir Tiga, prevention efforts are needed. This is done so that in the future improvements and improvements can be made. Based on the interviews that have been conducted with the Tax Bailiff, the efforts that must be made are as follows.

1) Improvements related to Information Systems

In carrying out billing activities an integrated information system is needed so that it can facilitate the Bailiff in carrying out his duties. When searching for taxpayer data, a reliable information system is needed. With the existence of a reliable information system, bailiffs can track assets and assets owned by taxpayers efficiently. In addition, the existence of a reliable tax information system will make it easier to process taxpayer data from third parties, agencies and other institutions outside the financial institutions.

2) Improving the Quality of Tax Bailiffs

In the tax collection process, bailiffs have an important role in achieving success in collecting tax arrears. Therefore, it is necessary to have the attitude of a bailiff who is able to think creatively, be innovative and work smartly to find alternatives. In addition, the Bailiff must also pay attention to the applicable rules and regulations.

3) Optimizing Billing Actions

In tax collection processes, maximum action is needed so that tax arrears can be collected. Optimization actions can be carried out by paying attention to the precautionary principle and

prioritizing persuasive efforts. Then the Bailiff needs to see whether or not there is good faith from the Taxpayer before repressive action is taken.

CONCLUSION

The most effective and efficient billing process during the Covid-19 pandemic was the process of blocking taxpayer accounts. This is because there are limited opportunities to conduct face-to-face communication directly with taxpayers. The factor that causes tax arrears against the one hundred largest tax arrears at the Jakarta Pratama Tax Office Gambir Tiga is the ignorance of taxpayers regarding tax arrears. Then the next factor is the lack of supervision of the maturity of the tax debt. The lack of oversight will result in tax arrears against the one hundred biggest arrears at the Gambir Tiga Jakarta Pratama Tax Service Office. Efforts that need to be made in the future to be able to improve the tax collection process for the one hundred largest tax arrears is to improve the tax information system. This is done so that when searching for taxpayer data, they can trace assets and assets through a well-integrated information system. Then the next effort is to optimize collection actions and improve the quality of bailiffs. Improvements can be made by thinking creatively and innovatively in collecting taxes.

Factors that cause tax arrears are ignorance, lack of supervision and negligence of taxpayers, it is necessary to educate taxpayers and carry out periodic follow-ups regarding tax arrears belonging to taxpayers. Taxpayer ignorance can be overcome by providing tax education in the form of tax seminars and counseling. This tax education is useful for increasing taxpayer knowledge regarding tax obligations and tax payment deadlines. Then regular follow-ups can be carried out to reduce negligence by taxpayers so that taxpayer errors can be detected early and resolved more quickly.

Author's suggestion:

1. The Jakarta Gambir Tiga Pratama Tax Service Office must be more active in increasing socialization or tax counseling to the general public and taxpayers in particular so that they understand, are aware of and are willing to carry out their tax obligations properly.
2. The Jakarta Gambir Tiga Pratama Tax Service Office needs to cooperate with parties who can help smooth the tax collection process, for example with the local government to find tax bearers who move without notification.
3. The Pratama Jakarta Gambir Tiga Tax Service Office should take advantage of technological developments to smooth the billing process, such as submitting tax debt invoices via email or other applications so that the information to be conveyed can be directly received by the tax bearer concerned.

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