



The analysis of regional genuine income improvement through tax collection

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Abstract

This study examines the improvement of regional genuine income through tax collection. It was done at Universitas Kristen Indonesia during three months (January to March, 2023). The research method which was implemented in this study was quantitative method. It aims to develop using mathematical models, hypotheses, and theories related to the phenomena investigated by the author. Data collection techniques used by the authors in the study were analyzing documents and conducting interviews. The data studied is regarding advertising tax collection at Regional Tax Collection Service Unit in Gambir District and problems that are often encountered at Regional Tax Collection Service Unit. The results of this study state that the contribution of advertising tax plays an insignificant role in the regional original income in the Regional Tax Collection Service Unit of Gambir sub-district and the potential for advertising tax revenue in the view from the growth rate is negative because technological developments are increasingly using many people to start reducing the use of billboards and turning to social media in promoting their products that are easier to reach by the wider community.

Keywords: Contribution, regional genuine income, potential, advertising tax

Introduction

Indonesia is a country that makes tax collection a source of state revenue, and funds obtained from tax collection are used for government purposes for the welfare of its people. Regional development in Indonesia is based on the principle of regional autonomy; Indonesia gives freedom to regional governments to manage their territories for the needs of the people according to laws and regulations. Based on Law No. 32 of 2004, broad authority is given to the Regency or City area to make a strategy to provide good service to the community and promote people's participation, initiatives, and empowerment ^[1]. Through regional autonomy, each regional government is asked to be able to maximize every regional revenue source to help finance their regional expenses. The sources of Regional genuine income based on Law Number 32 of 2004 come from regional taxes, fees, other legitimate regional business results, and separated wealth results.

Local taxes are taxes that are collected as and in order to carry out the development of an area which is one of the sources of regional genuine income ^[2, 3]. In order to maximize regional genuine income, each region must raise funds for sustainable development. Therefore, the local government is trying to optimize the sources of regional-origin revenue collected so far. Regional taxes are divided into 2 (two) types, namely: provincial taxes and district/city taxes ^[4]. Local governments must have good skills in exploring and organizing whatever is their source of income. Because the more significant the revenue received, the better the region's progress to make the region independent and not dependent on assistance from the center ^[5]. Following Law Number 28 of 2009 concerning regional taxes and regional fees, it states, "Local taxes are mandatory contributions by individuals or entities that are coercive based on the law by not receiving compensation directly for regional needs for the greatest prosperity of the people." ^[6] In advancing the economic development of a

region, not only the government has a role, but the community must also participate in it.

DKI Jakarta is the center of the Indonesian economy which causes the economy in Jakarta to continue to proliferate. DKI Jakarta has four urban areas: Central Jakarta, East Jakarta, South Jakarta, and West Jakarta. There are lots of advertisements, even though all kinds of forms of promotion are to introduce products and services to the general public by making logos, pictures, and exciting words so that they are better known by the wider community, from here the government can collect taxes for these advertisements at predetermined rates. Based on the subject/object, advertising tax is an essential type of local tax revenue and can be optimized as much as possible ^[7]. Based on the Regulation of the Governor of the Special Capital Region of Jakarta Number 24 of 2022, which compiles the determination of the rental value of advertisements as the basis for imposing advertising tax, an amendment to Governor Regulation Number 27 of 2014 ^[8]. The new regulation is because the rental value of advertisements as the basis for imposing advertising tax is considered irrelevant.

The development will be easier to realize if management resources are insufficient to meet the deficiencies and needs of an area. Therefore, an area is expected to optimize regional genuine income further. This study is limited to the area of advertising tax contributions which are going to be analyzed and calculated so that it can be seen how much contribution has been donated by the tax to the improvement of increasing regional genuine income. So, according to the description above, the author feels interested in conducting research with the title "The Analysis of Regional Genuine Income Improvement through Tax Collection" and b) how big is the growth rate of advertising tax revenue to the Gambir sub-districts original revenue in 2018-2022? The research objectives, namely: a) to determine the effect of advertising tax revenue on the original regional income of DKI Jakarta, especially in the Gambir sub-district in 2018-

2022; and b) to find out how big the growth rate of advertising tax revenue is on the original regional income of the Gambir sub-district in 2018-2022.

Literature Review

Taxes are mandatory contributions to the state that are coercive based on law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. From an economic perspective, tax is the distribution of wealth from the private sector to the public^[9, 10]. This understanding illustrates that taxes distribute resources (wealth) owned by the private sector (individuals and entities) to the public sector. Taxes are contributions to the state which are owed by those who are obliged to pay them according to general regulations (laws) with no return on performance which can be directly appointed and the purpose is to finance universal expenditures related to the duties of the state to run the government^[11].

Taxes are people's contributions to the state treasury based on the law (which can be enforced) with no reciprocal services (counter-performance) that can be shown directly and used to pay public expenses^[12]. This definition is then corrected to become a tax is the transfer of wealth from the people to the state treasury to finance routine expenditures. The surplus is used for public saving, which is the primary source of public investment. Taxes are contributions to the state that are owed by those who are obliged to pay them (taxpayers), based on the law with no achievement^[13]. Taxes are significant in the state's life, especially in implementing development. In general, taxes have several functions, including the function of the budget, the function of regulating, the function of stability, and the function of redistributing income. In Indonesia, there are three tax collection systems: Self-assessment, official assessment, and holding systems. The principles of tax collection are the principles for obtaining the purpose of tax collection. Local taxes can be interpreted as follows: a) Taxes collected by local governments based on regulations from the regions themselves; b) Taxes are levied under national regulations, but local governments determine the tax rates; c) Taxes set and collected by the local government; and d) Taxes collected and administered by the central government but the results of the collection are diverted, shared or charged with additional costs to regional governments^[14].

Regional taxes must meet the requirements that meet the criteria for regional taxes, namely: a) Taxes are not levied. Taxes must be following the definition of tax, as referred to in the law on regional taxes and regional levies; b) The tax object is located in the regional/municipal area and only serves the community in the relevant regency/city area; c) The object and basis of tax imposition do not conflict with public interest; d) The tax object is not a provincial tax object or a central tax object in order to avoid overlapping tax imposition of the same object; e) Adequate potential means that the impact of tax revenue must be more significant than the cost of collection; f) Does not have a negative effect on the economy; g) Observing aspects of justice and adjusting to the capabilities of the people; and h) Protecting environmental sustainability, namely the imposition of taxes does not provide an opportunity to damage the environment^[15].

Following the government principles stipulated in Law No. 33 of 2004, what is meant by regional genuine income is

regional income derived from the results of regional taxes, results of regional levies, results of separated regional wealth management, and other legitimate regional genuine income^[16, 17, 18]. It aims to distribute flexibility to the regions to seek funding to realize regional autonomy over decentralization. Glynn views that giving the opinion that the 20% limit for achieving regional genuine income is the minimum limit for implementing regional autonomy; if regional genuine income is lower than 20%, then the region will lose its credibility as an independent unit. The types of local taxes are hotel, restaurant, entertainment, street lighting, non-metal mineral and rock, parking, water, land, and swallow's nest tax^[19].

The object of rural and urban land and building tax is a building that is controlled, owned, or used by an individual or entity, except for areas used for plantation, forestry, and mining businesses as well as several objects that are not subject to the tax stipulated in regional regulations^[20]. The imposition of PBB in rural and urban areas is determined by the limit on the sale value of non-taxable tax objects, the amount of which is determined in regional regulations with a minimum limit of IDR 10,-0,-0.00 for each taxpayer. Tax subjects and rural and urban land and building taxpayers are individuals or entities with land rights and benefits from land and buildings^[21]. The basis for the imposition of land and building tax in rural and urban areas is the sales value of the tax object, which is determined every three years. Based on governor regulation 5 of 2023 concerning determining and paying rural and urban land and building taxes, private house objects with NJOP up to < 2 billion are exempted 100%. NJOP > Rp2 billion is valid in DKI Jakarta.

In duties, both land or building rights acquisition fees or stamp duty, the taxpayer must pay taxes before the time they are owed. In government regulations, the amount of Land and Building Rights Acquisition Fees for granting management rights is as follows: a) 0% of the Land and Building Rights Acquisition Fees that should be owed is charged if the recipient of the rights is a department, non-departmental government agency, provincial, regional government, and other government agencies; b) 5% of the Land and Building Rights Acquisition Fees that should be owed in the case of recipients of management rights other than above; and c) The land and building rights acquisition fees tax object is the acquisition of land or building rights. It is stated that the acquisition fee for land and building rights payable is from the date it was signed and the issuance of confirmation on the granting of management rights following regional regulation number 18 of 2010 concerning fees for the acquisition of land and building rights applicable in DKI Jakarta^[22, 23, 24].

Advertising tax is a tax on the management of advertisement; what is meant by advertisement in the Regional Taxes and Regional Retributions Law are tools, objects, actions, or media in various forms and patterns for commercial purposes, informing, advocating, or promoting that can be enjoyed by the general public^[25, 26]. The object of advertising tax is all the implementation, including the following: a) billboard/videotron/megatronm advertising tax; b) fabric advertising tax; c) brochure and sticker tax; d) leaflet advertising tax; e) advertising running tax, including in vehicles tax; f) air advertising tax; g) floating advertising

tax; h) voting advertising tax; i) film/slide advertising tax; and j) advertising demonstration tax.

Objects that are not included as advertising tax objects are as follows: a) advertising tax management uses the internet, television, radio, daily newspapers, weekly newspapers, monthly newsletters, and the like; b) brands or product labels that are attached to the goods being sold, which help distinguish them from other types of products; c) profession or business identification name attached to the building where the business or profession is used following the provisions governing the business or profession identification name; d) advertising tax implemented by government agencies; and e) management of other advertisements that are placed following regional regulations. In DKI Jakarta, there are the latest advertisements' regulations, namely based on DKI Jakarta governor regulation Number 24 of 2022, which regulates the determination of the rental value of advertisements as the basis for imposing advertising tax. The regulation was updated because the advertisements' rental value was previously considered irrelevant.

Research Method

Research procedures can be understood as scientific means to collect data with their purpose and use. In this study, a quantitative research method was used and it aims to develop using mathematical models, hypotheses, and theories related to the phenomena investigated by the author. Data collection techniques used by the authors in the study were analyzing documents and conducting interviews. This research was conducted at Universitas Kristen Indonesia, Jakarta. The implementation of this research was carried out for three months, starting from January to March, 2023. The data studied is regarding advertising tax collection at Regional Tax Collection Service Unit Gambir District and problems that are often encountered at Regional Tax Collection Service Unit Gambir District, namely: a) many taxpayers do not realize and understand the importance of paying taxes; and b) Complaints from taxpayers regarding the increase in the rental value of advertisements for the implementation of Governor Regulation number 24 of 2022. The data processing carried out by the authors in this study uses a quantitative method,

namely using data in the form of numbers or numbers to determine how much advertising tax contribution is to income originally from the area in the Gambir sub-district. To find out the level of contribution, the authors perform calculations with the formula:

$$\text{Contribution \%} = \frac{\text{realization of tax revenue}}{\text{realization of regional original revenue}} \times 100\%$$

With the following criteria:

Percentage (%)	Descriptions
>50%	Very Significant
40% - 50%	Significant
30% - 40%	Significant enough
20% - 30%	Currently
10% - 20%	Less Significant
0% - 10%	Very Less Significant

To determine the growth rate, use the formula:

$$g_{Xi} = \frac{X_{it} - X_i(t-1)}{X_i(t-1)} \times 100\%$$

Description

g_{Xi} is the growth of type i local taxes (Advertising tax)
 X_{it} is the type of local tax year t (Year researched)
 $X_i(t-1)$ is the type of local tax year t-1 (previous year)
 As for the formula above, the author will discuss the sub-chapter of discussion and research results.

Result and Discussion

In this study, the data used is in the form of secondary data obtained from the DKI Jakarta Regional Revenue Agency office, regarding the target and realization of regional tax revenues in DKI Jakarta, especially in the Gambir sub-district area and the object of research is taxpayers in the Gambir sub-district area. Based on Mahmudi's view (2010: 145) reveals that the greater the results obtained, the more significant the role of local taxes on local-originated income, and conversely, the smaller the results obtained, the smaller the role of local taxes on local-originated income.

Table 1: Target and realization of local tax revenue of Gambir sub-district in 2018.

Tax Type	Target 2018 (in Rupiah)	Realization 2018 (in Rupiah)	Shares
	Rp 88.967.000.000,-	Rp 101.087.639.392,-	16%
Hotel Tax	76.882.000.000,-	86.131.214.928,-	14%
Restaurant tax	25.208.000.000,-	26.619.455.662,-	4%
Entertainment Tax	12.212.000.000,-	12.914.825.561,-	2%
Parking Tax	54.343.000.000,-	44.357.332.474,-	7%
Advertising tax	2.911.000.000,-	3.795.412.326,-	1%
Groundwater Tax	150.195.000.000,-	108.142.700.425,-	17%
Land and Building Rights Acquisition Fees	218.813.000.000,-	242.625.228.212,-	39%
Rural and Urban Land and Building Tax	629.531.000.000,-	625.673.808.980,-	100%
Total	629.531.000.000,-	625.673.808.980,-	100%

Data source: Bapenda DKI Jakarta (processed in 2023)

Table 1 shows that the contribution of advertising tax revenue to regional genuine income in the Gambir sub-district is significantly less significant because it only contributes 7%. The local tax collection which contributes

significantly to regional genuine income in the Gambir sub-district is the Land and Building Rights Acquisition Fees tax because it contributes 39%.

Table 2: Target and realization of local tax revenue of Gambir sub-district in 2019

Tax Type	Target 2019 (in Rupiah)	Realization 2019 (in Rupiah)	Shares
Hotel Tax	96.880.887.000,-	99.724.724.451,-	16%
Restaurant tax	96.727.258.000,-	100.192.353.558,-	16%
Entertainment Tax	23.398.801.000,-	26.303.579.324,-	4%
Parking Tax	13.372.625.000,-	13.626.912.243,-	2%
Advertising tax	42.705.625.000,-	44.267.421.728,-	7%
Groundwater Tax	2.180.003.000,-	2.226.280.119,-	0%
Land and Building Rights Acquisition Fees	107.358.915.000,-	88.771.660.700,-	14%
Rural and Urban Land and Building Tax	270.288.331.000,-	262.394.057.618,-	41%
Total	652.912.445.000,-	637.506.989.741,-	100%

Data source: Bapenda DKI Jakarta (processed in 2023)

Table 2 shows that the contribution of advertising tax revenue to regional genuine income in the Gambir sub-district is less significant because it only contributes 7%. The regional tax revenue contribution that played a

significant role was the Land and Building Rights Acquisition Fees tax which contributed 41% and increased by 3% from the previous year.

Table 3: Target and realization of local tax revenue of Gambir sub-district in 2020

Tax Type	Target 2020 (in Rupiah)	Realization 2020 (in Rupiah)	Shares
Hotel Tax	38.183.000.000,-	40.642.699.706,-	9%
Restaurant tax	52.575.000.000,-	55.988.804.261,-	12%
Entertainment Tax	7.480.000.000,-	7.757.896.561,-	2%
Parking Tax	7.129.000.000,-	6.888.462.745,-	1%
Advertising tax	32.324.000.000,-	30.788.711.612,-	7%
Groundwater Tax	2.391.000.000,-	1.463.201.246,-	0%
Land and Building Rights Acquisition Fees	93.185.000.000,-	77.479.239.903,-	16%
Rural and Urban Land and Building Tax	261.485.000.000,-	250.828.375.361,-	53%
Total	494.752.000.000,-	471.837.391.395,-	100%

Data source: Bapenda DKI Jakarta (processed in 2023)

Table 3 shows that the contribution of advertising tax revenue to locally generated revenue in the Gambir sub-district is significantly less significant because it only contributes 7%. The contribution of regional tax revenues

that played a very significant role was the Land and Building Rights Acquisition Fees tax which contributed 53% and increased by 12% compared to the previous year.

Table 4: Target and realization of blood tax revenue of Gambir sub-district in 2021

Tax Type	Target 2021 (in Rupiah)	Realization 2021 (in Rupiah)	(%)
Hotel Tax	40.216.000.000,-	44.110.261.754,-	10%
Restaurant tax	54.929.000.000,-	57.080.739.305,-	13%
Entertainment Tax	481.000.000,-	498.563.087,-	0%
Parking Tax	5.761.000.000,-	5.958.482.438,-	1%
Advertising tax	32.878.000.000,-	34.384.592.708,-	8%
Groundwater Tax	1.263.000.000,-	1.687.546.962,-	0%
Land and Building Rights Acquisition Fees	84.930.000.000,-	72.615.438.946,-	16%
Rural and Urban Land and Building Tax	256.474.000.000,-	239.350.098.466,-	53%
Total	476.932.000.000,-	455.685.723.666,-	100%

Data source: Bapenda DKI Jakarta (processed in 2023)

Table 4 shows that the contribution of advertising tax revenue to regional genuine income in the Gambir sub-district plays a significantly less significant role because it only contributes 8%, and when compared to the previous

year, advertising tax revenue increased by around 1%. The regional tax revenue contribution that plays a significant role is the Land and Building Rights Acquisition Fees tax, which contributes 53%.

Table 5: Target and realization of local tax revenue of Gambir sub-district in 2022

Tax Type	Target 2022	Realization 2022	(%)
Hotel Tax	72.930.878.000,-	73.548.943.218,-	14%
Restaurant tax	101.841.542.000,-	79.492.477.999,-	15%
Entertainment Tax	28.803.676.000,-	3.439.463.866,-	1%
Parking Tax	32.744.582.000,-	3.213.824.636,-	1%
Advertising tax	47.062.000.000,-	33.018.960.596,-	6%
Groundwater Tax	2.411.000.000,-	1.714.718.172,-	0%
Land and Building Rights Acquisition Fees	160.812.000.000,-	120.110.150.176,-	22%
Rural and Urban Land and Building Tax	269.683.000.000,-	223.424.143.987,-	42%
Total	716.288.678.000,-	537.962.682.650,-	100%

Data source: Bapenda DKI Jakarta (processed in 2023)

Table 5 shows that the contribution of advertising tax revenue to regional genuine income in the Gambir sub-district plays a significantly less significant role because it only contributes 6% if and when compared to the previous year, advertising tax revenue decreased by 2%. It was due to changes in rates stipulated in Governor Regulation Number 24 of 2022 which resulted in taxpayers objecting to paying advertising tax, so they decided to reduce or close advertisements. Calculating the growth rate of advertising tax revenue aims to determine the development of advertising tax from year to year.

Table 6: Growth of advertising tax in Gambir sub-district from 2018-2022

Year	Advertising tax (in Trillion Rupiah)	Shares	Description
2018	44.357.332.474,-	-	-
2019	44.267.421.728,-	-0,2	Negative
2020	30.788.711.612,-	-43,7	Negative
2021	34.384.592.708,-	10,4	Positive
2022	33.018.960.596,-	-4,1	Negative
Average		-9,4	Negative

Data source: Bapenda DKI Jakarta (processed in 2023)

Table 6 shows that the realization of advertising tax revenue from 2018 to 2019 decreased by -0.2%, followed by 2020 also decreased by -43.7%. However, in 2021 it will experience an increase in growth of 10.4% and will again experience a decrease of -4.1% in 2022 so that the average growth rate of advertising tax for five years is -9.4%. The advertising tax has decreased because people are starting to reduce the use of advertisements because they object to paying advertising taxes and are turning to social media or digital platforms to introduce or promote their products and services. After all, they are more effective, efficient, and quickly accessible to the broader community. Local governments need to optimize tax collection so that there is an increase in advertising tax revenue. Efforts to increase can be through extensification and intensification efforts, namely: Extentification - Extentification relates to increasing the number of unregistered taxpayers and expanding tax objects. The focus of the extension is to generate revenue by increasing the number of taxpayers; and b) Intensification - Intensification is monitoring taxpayers already registered to increase revenue by carrying out more stringent, thorough tax collections on registered tax objects.

Conclusion

This study concludes that advertising tax plays a less significant role in contributing to regional genuine income in Gambir District; this can be seen from the percentage of advertising tax contributions from 2018 to 2022, which is less than 10% namely -9.4. Furthermore, the potential for local tax revenue has also experienced a negative average decline when viewed from the growth rate of advertising tax revenue of around -9.4% in the 2018-2022 period because people have begun to switch to introducing their products and services through social media which are considered quite efficient, effective and easy to reach the wider community, coupled with changes to Governor Regulation number 24 of 2022 concerning setting the rental value of advertisements which the public considers to have increased

approximately three times from before making people object to paying advertising tax and decided to minimize the size of the advertisement or even decide to close the advertisement. Therefore, the DKI Jakarta Regional Revenue Agency is expected to optimize the collection of regional genuine income by improving the collection, supervision, and control system. In addition, it further improves its performance so that advertising tax collection has increased. As well as, local governments are expected to consider making changes to regulations regarding the determination of the rental value of advertisements so as not to burden the community.

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