# EFFECTIVENESS OF REGIONAL TAX AND RETRIBUTION IN HORSESHOE DISTRIC OF EAST JAVA

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## ABSTRACT

The other impact resulted in minor results in the field of taxation, namely a decrease in tax revenues, especially local tax revenues. Thus, local governments must adapt by creating policies that implement local tax revenues amid the ongoing pandemic. The policies carried out by each Regency / City have differences with adjusted conditions for their respective regencies / cities, this can be seen from the intensification and extension strategies carried out by local governments in an effort to optimize regional tax revenues. This research uses qualitative methods. This research was conducted at government agencies that handle regional taxes and retribution in the Horseshoe region of East Java. These agencies are the Bondowoso Regency Regional Revenue Agency, the Jember Regency Regional Revenue Agency, and the Situbondo Regency Revenue, Financial Management, and Assets Agency. These agencies have implemented strategies and policies to increase regional taxes and retribution. The results of this study show that these agencies have effectively implemented these strategies and policies.

**Keywords:** strategy; policy; government; effectiveness; tax

## INTRODUCTION

The ongoing challenge of the Coronavirus (Covid-19) pandemic, which began in March 2020, has impacted Indonesia. The increasing number of victims has affected economic actors and activities. There has been a decrease in public and business income, which has led to a decrease in state revenue outlook and an increase in spending and financing due to efforts to protect public health and the national economy. All countries, including Indonesia, have implemented various policies, one of which is tax policy. In Nigeria, research has shown that there is a negative relationship between regional tax revenue and the ability of SMEs to survive and develop their businesses. SMEs in Nigeria consider the taxation policy very heavy due to high tax rates, double taxation, complicated tax regulations, and a lack of education and information related to taxation. According to the major stages of problem formulation and policy determination (Halim, 2004). The problem formulation stage aims to identify the problems being faced, while the policy determination stage involves collecting and analyzing information related to the problem, developing alternative policies, building support, and negotiating so that a policy can be chosen. According to the Organisation for Economic Co-operation and Development, an international organization focused on economic cooperation and development, data is crucial for policy development (Atawodi & Ojeka, 2012). Indonesia is the second country among ASEAN member states to implement a tax policy during the pandemic.
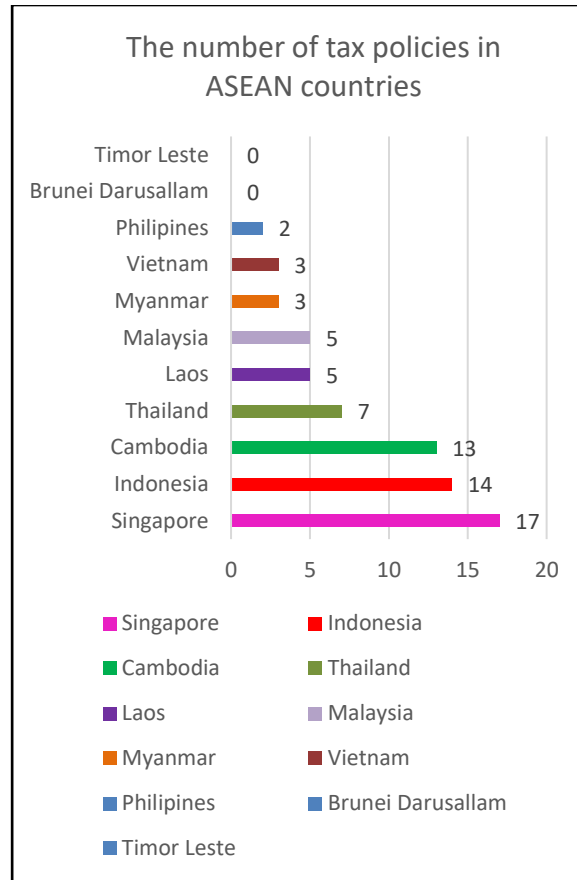
Figure 1. the number of tax policies in ASEAN countries
Source : OECD database, 2020

Based on Figure 1, Indonesia has the second-most policies among ASEAN countries with 14 policies. These policies are implemented by the central government and assisted by regional governments. The central government's policies are also adopted by local governments to reduce the impact of the pandemic. According to Law No. 9 of 2015 of the Republic of Indonesia concerning regional governments, which has been amended several times, the central government provides local governments with the authority and rights to independently manage their regional finances. The central government still dominates the revenue of domestic tax types which reached 85.75% or Rp 30.14 trillion while local governments contributed 14.25 percent or Rp 5.01 trillion (Nursafitra et al., 2019). For International Trade Taxes, all contributions from the Central Government amounted to Rp1.19 trillion. Such as the provision of grants to local governments, such as for fiscal stimulus that encourages tourism. Previously, it was included in the Stimulus Package I worth Rp3.3 trillion, but was postponed considering that the tourism incentive policy (compensation to regions, for hotel and restaurant tax exemptions) would not be optimal during the Covid-19 pandemic. Furthermore, this policy will be shifted to its implementation after the Covid-19 pandemic to encourage regional economic recovery. Local governments are given the authority to adjust the APBD (budget reallocation) in the context of handling Covid-19. According to local governments also need to have the right strategy regarding local tax policies after the Covid-19 pandemic (Inneke, 2017).
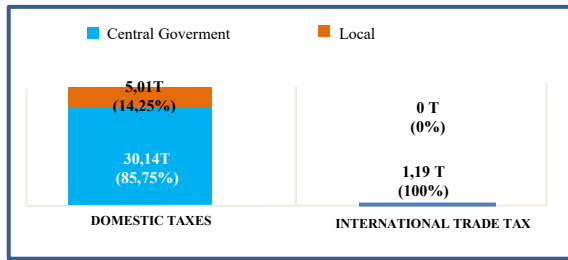
Figure 2. Comparison of Central and Local Government Revenue to Consolidated Revenue up to the First Quarter of 2020
Source: LKPL Regional Office of DGT Prov East Java, 2021

The decline in regional tax revenue during the period of the Coronavirus Pandemic prompted regional governments to they implemented policy packages to optimize regional tax revenue. The policies carried out by each regency/city have this diversity can be seen in the intensification and extensification strategies that regions implemented to optimize tax revenue. The decline in regional tax revenue during the period of the pandemic prompted local governments to create policy packages to maximize local tax revenue. The policies implemented by each regency/city differ in their diversity, as evidenced by the intensification and extensification strategies employed by the regions to optimize regional tax revenue. Nuansa (2012) found that the Enrekang Regency's strategy for local revenue (PAD) included several aspects: institutional, management, and personnel. Extensification was carried out by creating new sources of income and policies in the investment sector. The Regional Government of Malang City has also implemented intensification and extensification strategies to increase regional tax revenue. These strategies include adjusting tariffs, increasing supervision and control of local tax payments, improving the quality of DISPENDA human resources, and setting local tax revenue targets. The extensification strategy involves conducting field surveys, coordinating with related agencies or parties, and conducting socialization.

The government's policies are predicted to have a positive impact on increasing and accelerating economic growth. One such policy is the tax policy enacted during the pandemic, which taxpayers should appreciate and optimize to help alleviate the economic impact of the pandemic. extent, helping to alleviate the effects of the pandemic on businesses. The local government's policy, which involves intensification and extensification strategies, faces obstacles and challenges in its implementation. The results of the study show that the small amount of local tax revenue from the hotel and restaurant sector is caused by several factors, including lack of counseling or socialization for taxpayers, lack of taxpayer awareness, lack of administrative efficiency, and high collection costs (Luisa, 2016). Examining strategies to increase local revenue (PAD) from the tax sector at the Tangerang City Regional Financial Management Agency (BPKD), inhibiting factors were identified, including a lack of human resources, especially field staff, a lack of taxpayer legal awareness, and a lack of law enforcement against violations related to local taxes (Sahroni, 2015).

Several inhibiting factors occur when the local government makes efforts to achieve goals. Local revenue (PAD) is affected by regional taxes and regional retribution, which makes increasing it difficult. The effectiveness of the regional tax and regional retribution strategy is still not optimal. According to Kahar (2017), effectiveness is used to measure the relationship between the results of a regional tax and the goals or targets that have been set. Effectiveness is the relationship between output and the goals to be achieved. If the activity process achieves If the activity process achieves the goals and objectives of the final policy (spending wisely), then it can be said to be effective. Undang-Undang Republik Indonesia No. 28 Tahun 2009 shows the effectiveness of regional taxes and regional retribution. retribution revenue shows the ability of local governments to collect regional taxes and retribution revenue in this law analyzes the effectiveness of regional tax and regional retribution, showing the ability of local governments to collect regional tax and regional retribution in accordance with the targeted amount of tax and retribution revenue. The analysis of the effectiveness of regional tax collection in increasing local revenue in Sitaro Regency showed that the average effectiveness level of regional tax revenue was 116.33%. Based on the

effectiveness criteria used, Sitaro Regency's local tax revenue was classified as very effective (Huda & Wicaksono, 2021). It is important to measure the effectiveness of regional taxes and retribution to determine if management increased during the Covid-19 pandemic.

**LITERATURE REVIEW**
**Effectiveness Of Regional Tax And Regional Retribution**
According to the Republic of Indonesia's Law No. 28 of 2009 Regarding Regional Taxes and Regional Retribution, regional taxes are mandatory contributions to the region that individuals or entities owe based on the law. These contributions are not rewarded directly and are used for regional purposes to promote the greatest prosperity of the people. The authority to collect taxes on tax objects in the regions is divided into two categories:
   a. Regional taxes levied by the province, and
   b. Regional taxes levied by the regency or city.
   According to Chapter 2 of Law No. 28 of 2009, regional taxes are divided into two parts: provincial taxes and regency/city taxes :
   1. Provincial taxes are local taxes levied by the provincial government. These taxes can be divided into five taxes: Motor Vehicle Tax; Motor Vehicle Title Transfer Fee; Motor Vehicle; Fuel Tax, Surface Water Tax, and Cigarette Tax.
   2. Regency/city taxes are local taxes levied by the local government at the regency/city level. The Types of regency/city taxes can be divided into eleven taxes: hotel tax, restaurant tax, Entertainment Tax; Reclamation Tax; Street Lighting Tax; Non-Metal Mineral and Rock Tax; Parking Tax; Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, and Acquisition Tax on Land and/or Buildings.

Nursafitra et al. (2019) explain intensification and extensification efforts. The intensification strategy is one carried out by local governments to increase local revenue. increasing compliance with existing tax regulations. This intensification strategy consists of several The aspects include institutional, management, personnel, and information technology. The extensification strategy is a strategy carried out by local governments to increase local revenue by creating local tax and levy sources. The extensification strategy consists of several aspects, including the creation of regional tax and levy sources, coordination and cooperation with related parties, conducting comparative studies of other regions, and providing tax incentives. The assessment of the effectiveness of tax collection concerns all stages of administration, from determining taxpayers and taxable value to collecting taxes, enforcing systems, and bookkeeping (Nuansa, 2012). Factor analysis can also be used to reduce factors influencing the ability of the tax management organization. In this case, it is the local government's ability to administer taxes and provide services to taxpayers. According to Bungin, the effectiveness of land and building tax collection is determined by several factors, as follows:
   a. Implementation of Collection; the process of implementing collection, such as policies in the form of regulations that have been set by the government, and the community is required to be able to understand, appreciate, and implement. So that there is cooperation between the government here, namely tax officials and the community.
   b. Officer Ability; knowledge and ability of tax collection officers to carry out their duties in collecting up to tax collection.
   c. Income Results; the results of tax revenue (realization) by tax officers to taxpayers from collection to tax collection.
   d. Corrective Action; tax officers make corrections by monitoring and evaluating, after which the tax officer takes corrective action from errors and deficiencies in collection up to tax collection.

**RESEARCH METHOD**

This study uses a qualitative research approach. The qualitative approach used in this study is the case study method. study method is used to explain the effectiveness of regional tax and retribution policies during the Covid-19 pandemic in East Java. Policies in East Java during the pandemic can be formulated. can be formulated. This research is conducted at government agencies that handle local taxes and levies in the Horseshoe region of East Java. Some of these agencies include: The Jember Regional Revenue Agency, the Bondowoso Regional Revenue Agency, and the Situbondo Regional Revenue, Financial Management, and Assets Agency (BPKD). This area was chosen as the research location due to its various tax incentive and regional retribution policies during the Covid-19 pandemic. This study uses quantitative and qualitative data. The quantitative data in this study is in the form of the target and realization of regional tax and regional retribution revenues, as well as the calculation of their effectiveness. The qualitative data are in the form of interviews with the heads of the regional revenue agencies of Jember and Bondowoso Regencies and the regional revenue, financial management, and regional assets agency of Situbondo These key informants are related to regional tax and levy policies during the pandemic.

The data collection techniques used are document analysis, observation, and interviews. In order to collect data collection methods are needed for research activities so that the research process can run smoothly. In qualitative research, data collection methods generally use observation, interviews, and documentary studies. This research uses purposive sampling, where the respondents are government officials knowledgeable about Regional Tax and Regional Retribution Policies during the pandemic in East Java. This research uses an interactive analysis model. In this model, the three components of analysis data reduction, data presentation, and conclusion drawing or verification are all carried out interactively, with data collection forming a cycle. After the data is collected, it is presented. The next step is to reduce the data because the data obtained from the interviewers was excessive., not all of it was relevant to the problem. After reducing the data, the verification step can be carried out.

**RESULTS AND DISCUSSION**

**4.1 Effectiveness of Strategies and Policies Implemented by the Bondowoso Regency Revenue Agency**

The results of the Bondowoso Regency Bapenda's local tax collection can be seen in the receipts of local taxes and levies in 2021. Some types of taxes met their revenue targets, while others did not. The following table shows the targets and realizations for Bapenda Bondowoso Regency in 2021:

Table 1. Target and Realization of Regional Tax in Bondowoso Regency in 2021

| Tax | Target | Realization | Presentase (%) |
|---|---|---|---|
| rural and urban land and building tax | 16.090.000.000 | 11.135.040.318 | 69,20 |
| tax object sale value | 6.500.000.000 | 7.279.265.168 | 111,99 |
| hotel tax | 1.138.140.018 | 706.656.835 | 62,09 |
| restaurant tax | 3.442.623.077 | 3.027.470.967 | 87,94 |
| entertainment tax | 32.312.125 | 24.377.900 | 75,45 |
| parking tax | 124.504.000 | 75.027.250 | 60,26 |
| advertising tax | 1.016.669.420 | 1.232.062.666 | 121,19 |
| street lighting tax | 13.000.000.000 | 11.434.011.142 | 87,95 |
| groundwater tax, | 186.292.000 | 194.652.003 | 104,49 |
| tax on non-metal mineral and rock | 17.001.360 | 1.080.000 | 6,35 |

| | | | 84,50 |
|---|---|---|---|
| Regional Tax | 41.457.542.000 | 35.109.644.249 | |

Source: Bondowoso Local Revenue Regency, 2021

As shown in Table 1, of the ten types of taxes collected by Bapenda Bondowoso Regency, only three types of taxes have met their revenue targets: fees on acquisition of rights on land and buildings, reclamation tax, and groundwater tax. Meanwhile, seven types of local tax revenue did not meet the target: PBB P2, hotel tax, restaurant tax, entertainment tax, parking tax, public street lighting tax, and non-metal mineral rock tax. The total local tax revenue collected was Rp 35,109,644,249, which is only 84.50% of the Rp 41,457,542,000 target set by the Bondowoso Regency Government. The policies provided by the Bondowoso Regency Regional Government have not been effective. Policies implemented in the form of increased use of information technology are not utilized optimally by taxpayers. Although the creation of regional tax and regional retribution sources in the form of objects, subjects, and taxpayers has been carried out for several types of regional tax and regional retribution, it has not increased regional tax and regional retribution revenue. Coordination and cooperation policies with related parties have been implemented to facilitate taxpayer payments, but they are not utilized effectively by taxpayers. Tax incentives provided by the government for several types of regional tax are also not properly utilized by taxpayers. Similarly, research has been conducted to analyze the effectiveness of tax incentives and policies in the field of taxation in connection with the Covid-19 pandemic, as regulated by the Indonesian government through the issuance of PMK Number 44 of 2020 (Eko, 2022). Although the impact of government tax policy has not been deemed effective, it has shown a positive impact. Although government tax policies have not been deemed effective, they have positively impacted domestic tax revenue, which increased in 2021 compared to 2020.

The following factors may hinder the effective implementation of regional tax and retribution policies:

1. Natural conditions, such as the outbreak of the novel coronavirus (Covid-19), limit the movement of Bondowoso Regency Bapenda tax officers and village tax officers from collection to collection.
2. The outbreak has decreased the income of community/local taxpayers in Bondowoso Regency, making it difficult for taxpayers to pay regional taxes, even though policies have been implemented in the form of exemptions from administrative sanctions/fines and reductions in regional tax rates.
3. Monitoring and evaluation activities in the field, for example in villages, have not been carried out properly due to constraints related to people affected by or vaccinated against the virus.

**4.2 Effectiveness of Strategies and Policies carried out by the Situbondo Regency Revenue, Financial Management and Regional Assets Agency**

Effective tax administration is essential for successful tax collection. Without it, tax collection agencies find it difficult to implement tax policies. To support effective tax administration and promote taxpayer compliance, guidance, counseling, supervision, and research related to taxation are necessary. The following are the targets and realization of the regional taxes and regional retribution of the Situbondo Regency for the period from January to November 2021:

Table 2. Target and Realization of regional tax and regional retribution of Situbondo Regency for January - November 2021

| Tax | Target | Realization Until November |
|---|---|---|
| hotel tax | 444,831,615 | 310,916,400 |
| Restaurant tax | 2,147,044,066 | 1,820,997,785 |

| | | |
|---|---|---|
| entertainment tax | 39,423,360 | 29,558,500 |
| advertising tax | 1,419,050,374 | 1,381,094,700 |
| street lighting tax | 19,500,000,000 | 18,492,714,356 |
| parking tax | 225,000,000 | 224,460,600 |
| groundwater tax | 3,000,000,000 | 2,336,699,909 |
| tax on non-metal mineral and rock | 765,000,000 | 755,947,137 |
| rural and urban land and building tax | 5,500,000,000 | 4,571,852,150 |
| tax object sale value | 9,500,000,000 | 9,199,230,380 |
| Regional Tax | 42,540,349,415 | 39,123,471,917 |

Source : *BPPKAD Situbondo, 2021*

The policy is effective because the revenue aligns with the target and many taxpayers settle their arrears because they are exempt from fines. The Situbondo Regency carries out the following forms of tax exemption:

1. Exempting service fees during the three-month pandemic period (not collected).
2. Certain licenses
3. Exemption from tax fines from November to December 2021.
4. Optimizing Online Services
   a. Create an application that uses WebGIS to provide openness to rural and urban land and building tax taxpayers and help them find the location and object of land and building tax.
   b. Online payments can be made through Bank Jatim channels (ATM, mobile banking), Pedia stores, Indomaret, Post, and Alfamaret.
   c. E-BPHTB: The process for selling tax objects is carried out online and only accounts are given to PPAT, PPATS, PPN, and KPKNL.
5. Provide legal understanding of payment obligations through external cooperation (socialization).

This policy objective has many benefits, including:
1. Relieving the burden on taxpayers.
2. The extraordinary impact of government revenue from the tax sector, which is targeted to be achieved with the elimination of sanctions for those in arrears who are relieved of the burden due to the elimination of fines.

Future Plans:
1. Increase the digitization of the tax and budget sectors.
2. Develop applications to improve existing ones.

As researched and empirically found, regional taxes contribute to local revenue and are classified as very effective and efficient (Hallsworth et al., 2011). Meanwhile, regional retribution is very effective against the specified target but less efficient due to the high cost of collection. Regarding local revenue, regional taxes contribute significantly, while regional retribution contributes less, meaning the contribution of regional retribution is inversely proportional to that of regional taxes. Therefore, we can conclude that

regional taxes and regional retribution affect local revenue. Likewise, the regional taxes and regional retribution of Situbondo Regency are effective in influencing its local revenue.

### 4.3 Effectiveness of Strategies and Policies carried out by the Regional Revenue Agency of Jember Regency

The Intensification Strategy for the Effectiveness of Regional Tax and Regional Retribution Policies during the Covid-19 Pandemic in Jember Regency involves optimizing revenue according to regional potential and maximizing revenue from receivables. One way to achieve regional tax potential is to update or validate regional tax data. This can be done by gradually checking in the field whether the taxpayer data has changed. However, in the midst of the pandemic, Jember Regency issued a policy to limit field checks to minimize transmission of the virus. If changes are found, the Rural and Urban Land and Building Tax database must be updated to adjust the Tax Object Sale Value (NJOP) so that it aligns with the current market value. This is a serious problem because regional tax receivables are one of the issues that must be resolved and will become a source of local revenue. Therefore, it is necessary to verify tax receivables for all local tax objects to ensure the accuracy of the receivable data, especially the PBB-P2 receivable data, as this is a consistent finding of the Supreme Audit Agency (BPK) in examinations of Local Government Financial Statements (LKPD). For regional tax receivables that have expired, write-offs can be carried out in accordance with statutory regulations through regional head decrees.

This is also supported by an analysis of the effectiveness and contribution of regional taxes as a source of local revenue for Batu City from 2014 to 2017. There were problems with regional tax receivables in 2014 (Mokamat, 2019). Entertainment tax receivables amounting to IDR 24,555,376,610 were not recognized by taxpayers (SKPDKB has been issued). Additionally, there are indications of corruption in the entertainment tax collection process at Jatim Park 1. The analysis shows that the regional tax contribution from 2012 to 2017 was generally very good. This is supported by the expansion of local taxes in Batu City. A high level of regional tax contribution to local revenue will benefit the Batu City government by accelerating the economic development of the community, region, and nation.

It explains that Indonesia has issued a policy to help taxpayers affected by the pandemic (Aswin, 2020). Taxpayers will benefit from reduced rates and income tax exemptions. The goal is to stimulate the economy and help it recover. Similarly, amid the outbreak, the Jember Regency local government has enacted a policy extending the tax payment deadline through a Regent's Decree (SK). Taxpayers will not be burdened with fines if they pay late until December 31, 2021. This policy applies to all regional taxes and tax receivables in 2021 and the previous year. This is one of the keys to success in optimizing regional revenue. Institutional strengthening can be achieved through organizational restructuring according to regional needs, increasing Human Resources capacity, modernizing regional tax administration, and simplifying business processes. Many regions today face the obstacle of lacking human resources with expertise in taxation, especially tax assessors and bailiffs. Improving HR insight requires including the apparatus in every training, workshop, focus group discussion (FGD), and other forums, which are often restricted by budget policies and activities requiring official travel. Currently, regions can submit requests to the Ministry of Finance to obtain placements from PKN STAN graduates.

The modernization of regional tax administration involves strengthening the regional tax collection mechanism, from data collection and registration to payment, supervision, and collection, as well as auditing. Additionally, tax collection is carried out using an information technology approach in regional tax management, as well as through cooperation with related agencies. These agencies include the National Land Agency, Land Deed Making Officials, the District Attorney, and the Investment and One-Stop Integrated Services Office (DPMPTSP). Through these collaborations, there is synergy in the management of UN P2 and Land and Building Rights Acquisition Duties (BPHTB). Additionally, there is assistance in regional tax collection and licensing synergy and system integration information. Currently, Jember Regency is carrying out an integrated system to facilitate this. However, its implementation is constrained by the Jember Regency budget, which is focused on handling the 2020 pandemic. There is no further information regarding the 2021 and 2022 budgets. These efforts are expected to increase local revenue,

reducing regional dependence on transfer funds from the central government. Innovations made by regions to increase income will be key to success. Optimizing existing regional potential is necessary to improve community welfare.

Although local revenue through regional tax revenues and regional retribution in Jember Regency has not decreased since the onset of the pandemic, the realization of local revenue for the 2020 fiscal year has not reached the target. The target was IDR 660,360,000,000, but only IDR 593,180,000,000 was realized. Bapenda Jember Regency is still struggling with the budget for activities to upgrade resources and socialize with the people of Jember Regency due to restrictions on activities and budget cuts, as the focus during the pandemic was on handling the pandemic. During the pandemic, Bapenda Jember Regency implemented an online system to optimize services and limit direct interaction with taxpayers, including e-BPHTB and e-STPD for other regional taxes. Meanwhile, strategies to increase local revenue were implemented, such as creating sources of regional taxes and regional compensation by adding PBB-P2 objects, hotel tax objects, and restaurant tax objects. Coordination and cooperation with relevant parties was established, including collaborating with tax payment locations beyond Bank Jatim to include state-owned banks, private banks, post offices, and online payment platforms. These efforts aimed to encourage public compliance with tax payments by offering tax incentives during the pandemic.

## CONCLUSION

The Bondowoso, Situbondo, and Jember Regencies have implemented intensification and extensification policies to increase regional tax and retribution revenues. However, the effectiveness of these policies varies from one district to another. The intensification and extensification policies implemented by Bapenda in the Bondowoso Regency have not been fully effective due to several hindering factors, namely: Natural conditions (e.g., the outbreak of the novel coronavirus), limited space for tax officers, and a decrease in public income due to the outbreak. Monitoring and evaluation activities have not been carried out properly because they are constrained by individuals affected by the outbreak and individuals receiving the novel coronavirus vaccine. BPPKAD Situbondo Regency's policies are fairly effective because revenue is in line with the target. Many tax debtors have finally settled their arrears due to tax fine and regional retribution exemption. Similarly, Bapenda Jember Regency has effectively implemented intensification and extensification efforts.

This study provides recommendations for three places: Bapenda Bondowoso City, Bapenda Jember Regency, and BPPKAD Situbondo Regency. The discussion and conclusions are described below.

1. The Bapenda Karisidenan Besuki Regency (BPPKAD Situbondo, Bapenda Jember Regency, and Bapenda Bondowoso Regency) should further optimize socialization with taxpayers, who are expected to play an active role in obtaining information on regional tax and retribution policies. During the pandemic, for example, taxpayers can benefit from policies such as the elimination of local tax penalties and tariff reduction policies. This will impact the realization of regional tax revenues.
2. Regarding the use of tax applications in all Bapenda Sekarisidenan Besuki Regency (BPPKAD Situbondo, Bapenda Jember Regency, and Bapenda Bondowoso Regency), tax collectors should provide training and assistance to taxpayers so they can take advantage of these facilities. Not everyone understands technology, so the purpose of creating the application may not be optimal.

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