



## IMPLEMENTATION OF TEBING TINGGI CITY REGIONAL REGULATION NUMBER 01 OF 2020 CONCERNING REGIONAL TAXES (SPECIFICALLY ON TEBING TINGGI CITY ENTERTAINMENT TAX)

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### Abstract

National development in Indonesia is carried out by adhering to the principle of regional autonomy. Regional autonomy allows local governments to regulate all regional interests, one of which is related to regional development financing. The main source of regional financing comes from Regional Original Revenue (PAD). The largest PAD revenue comes from regional taxes. The regional tax revenue target is determined by the Regional Financial and Revenue Management Agency (BPKPD). However, in the period 2021-2023, the effectiveness of entertainment tax revenue in Tebing Tinggi City is below 50%. This study aims to analyze the implementation and inhibiting factors for the implementation of Tebing Tinggi City Regional Regulation Number 01 of 2020 concerning Regional Taxes in optimizing the entertainment tax of Tebing Tinggi City. The research method used was qualitative descriptive and data was collected through interviews and documentation with a total of 14 informants. The results of the study show that: (1) The implementation is carried out quite well but is still not optimal due to the emergence of inhibiting factors from the BPKPD and entertainment taxpayers; (2) Factors inhibiting the implementation include the slow issuance of SPTPD, the inadequate number of officers, the different locations of registration with tax payments, the lack of information dissemination, the lack of facilities and infrastructure, and the lack of understanding of taxpayers.

**Keywords:** *Implementation, Regional Regulations, Regional Taxes, Entertainment Taxes.*

### INTRODUCTION

In an effort to realize national development goals, financing is the most important part. Without financing, almost all government programs will not run as they should. The management of costs required by the government is regulated in the State Budget (APBN) for the central government and the Regional Budget (APBD) for local governments. Based on the APBD formula, the source of funding for regional government administration comes from the revenue account. The main source of income for local governments is from regional tax revenues. The greater the government's revenue through the tax sector, the faster the implementation of government in order to realize national development goals will be achieved.

Since the existence of regional autonomy, local governments have also been very dependent on their Regional Original Income through various types of regional taxes. Seeing the large contribution of the tax sector and driven by regional autonomy, since 2009 the government has enacted Law Number 28 which regulates Regional Taxes and Regional Retributions which is strengthened by Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments (HKPD) that in article 1 the law is explained as a financial management system that regulates financial rights and obligations between the central government and regional governments which are implemented fairly, transparently, accountably, and in harmony based on the law. With the enactment of the law on regional taxes and regional levies and the HKPD Law, it becomes a legal umbrella for regional governments to collect regional taxes from the community or business activities. Another effort made by regional governments to strengthen the law is that the Regional Head can issue Regional Regulations (Perda) regulating regional taxes.

In the focus of this research area, the Tebing Tinggi City Government issued and enforced Tebing Tinggi City Regional Regulation Number 5 of 2011 concerning Regional Taxes which was

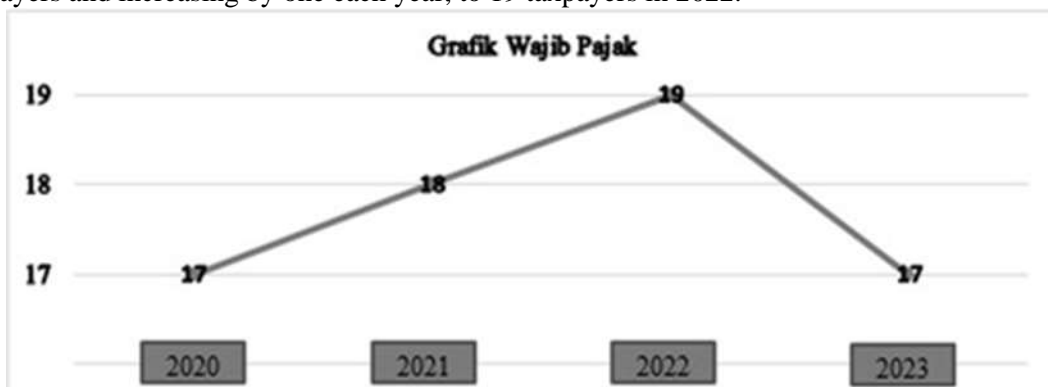
*Aidhil Rahmad Dalimunthe, Subhilhar, Heri Kusmanto*

then amended by issuing and re-enacting Tebing Tinggi City Regional Regulation Number 1 of 2020. The enactment of this regional regulation in several of its articles (articles 16 and 19) specifically regulates changes to the types of regional taxes, one of which is entertainment tax.

The amendment to the regulation confirms that the Tebing Tinggi City Government is still very interested in entertainment tax as a source of revenue and financing because this type of entertainment tax can increase Regional Original Income (PAD). It should be noted that Tebing Tinggi City is one of the cities in North Sumatra Province with quite rapid development, especially the growth of entertainment facilities. Tebing Tinggi City has many paid tourist destinations and has many game places, karaoke, cinemas, and other entertainment centers. So, with the increasing number of entertainment venues in this city, the target for revenue and realization of this type of entertainment tax in Tebing City should be higher.

After the pandemic in 2023, which was seen as the end of restrictions on entertainment and tourism activities, the Tebing Tinggi City government set a target for entertainment tax revenue of 350,000,000. However, according to the data, the realization that was achieved was only 143,065,858. This realization decreased from the previous year (2022), which was 156,061,631. Thus, through this data, the impact felt by the Tebing Tinggi City government is that the realization of the entertainment tax revenue target is still not optimal.

In accordance with the preliminary study conducted by the author by observing the phenomenon of slowing economic development in terms of entertainment tax realization in Tebing Tinggi City, the author identified several problems that occurred, some of which are: (1) a decrease in taxpayers (WP) and a tendency (trend) since the implementation of Regional Regulation No. 1 of 2020, taxpayers who have closed have increased. The tendency of decreasing taxpayers and increasing taxpayers who have closed can be seen in the graph in Figure 1.1. The trend in the number of active taxpayers for entertainment tax in Figure 1.1 shows an increase from 2020 by 17 taxpayers and increasing by one each year, to 19 taxpayers in 2022.



Source: Tebing Tinggi City Regional Revenue and Financial Management Agency, 2023  
Figure 1.1 Graph of Taxpayers of Tebing Tinggi City 2020-2023

The number of active taxpayers decreased again to 17 taxpayers as happened in 2020. Detailed data on entertainment taxpayers can be seen in Table 1.4 below:

Table 1.1  
Number of Entertainment Taxpayers (WP) in Tebing Tinggi City

No	Year	WP Active	WP Inactive	WP Close	TOTAL
1	2020	17	11	26	54
2	2021	18	7	31	56
3	2022	19	7	30	56
4	2023	17	3	37	57

In Table 1.1, it can be seen that the number of active taxpayers in 2023 was 17 taxpayers, which decreased from 2022. Meanwhile, data on taxpayers who closed from 2020 to 2023 increased from 26 to 37 taxpayers. The problem of the large number of taxpayers who closed is seen as the cause of the decrease in entertainment tax realization. Not only that, several other

*Aidhil Rahmad Dalimunthe, Subhilhar, Heri Kusmanto*

problems such as (2) lack of information and socialization about changes in regulations regarding entertainment tax for taxpayers, (3) lack of entertainment tax collectors, (4) lack of motivation of tax officers in collecting entertainment tax, (5) lack of service from entertainment tax officers, (6) low awareness and supervision of taxpayers so that many do not carry out their obligations, (7) entertainment tax collection systems, mechanisms, and procedures that are considered difficult for new tax objects, (8) lack of enforcement of administrative sanctions that regulate entertainment tax, and (9) inadequate facilities and infrastructure are challenges to support the entertainment tax collection process in Tebing Tinggi City.

## **RESEARCH METHODS**

The approach used in this study is an inductive approach. An inductive approach means drawing conclusions based on specific facts obtained in the field. The stages to achieve the objectives of this study were carried out starting from determining the title of this study to completing the compilation. The time needed to complete this research was from January to June 2024. The key informants in this study were the Head of BPKPD (Regional Revenue and Financial Management Agency) of Tebing Tinggi City. There were three main informants, namely the Head of Revenue, Head of Tax Sub-Division, and Tax Collection Officer. There were 10 main informants, namely entertainment business owners in Tebing Tinggi City who were active Taxpayers.

## **RESULTS AND DISCUSSION**

### **Inhibiting Factors Related to the Implementation of Tebing Tinggi City Regional Regulation Number 01 of 2020 Concerning Regional Taxes in Optimizing Tebing Tinggi City Entertainment Tax**

Various obstacles that arise in the implementation of the Tebing Tinggi City Regional Regulation Number 01 of 2020 concerning Regional Taxes come from both parties, both from the government represented by the Tebing Tinggi City BPKPD and from the community as entertainment taxpayers. Each aspect analyzed by the researcher has obstacles that are also directly expressed by research informants, starting from key informants, main informants, to additional informants.

The issuance of SPOP is the initial step by providing a form to taxpayers with the requirements such as KTP, SIUP where after this registration is carried out, the NPWPD of the entertainment tax owner will be issued which is then inputted through the SIMPATDA application where the obstacle faced is the long issuance of this NPWPD which takes approximately one month. This obstacle was conveyed directly by the Head of Revenue through the following statement excerpt:

"..... the obstacle faced is the long time it takes to issue the NPWPD, which takes approximately one month (Head of Revenue Division of BPKPD Tebing Tinggi City, June 6, 2024)

The issuance of SPTPD still often experiences network disruptions which are often complained about by WP and are also acknowledged by the Head of BPKPD of Tebing Tinggi City through the following statement:

"For the issuance of SPTPD, network disruptions still often occur where the issuance of this taxpayer is carried out by reporting the amount of income they receive which is done directly at the BPKPD office where the obstacle is that there are still many taxpayers who are not honest about the total amount of income received so that the amount of tax will be affected and taxpayers do not understand enough in inputting the amount of their entertainment income into the application and network connection problems still often occur" (Head of BPKPD Tebing Tinggi City, June 6, 2024).

"Not good, the publication is still slow because it is still hampered by the network connection in the system" (WP entertainment, June 9, 2024)

Maintenance of the SIMPATDA application is necessary considering the many network disruptions experienced by its users, both from the Tebing Tinggi City BPKPD and from the

*Aidhil Rahmad Dalimunthe, Subhilhar, Heri Kusmanto*

taxpayers who use it. Maintenance certainly requires an additional budget. The income received by the Tebing Tinggi City BPKPD if it is in accordance with the target will greatly help overcome these obstacles. This urgency is actually increasingly hampered by the dishonest attitude of taxpayers in conveying their tax objects, where the issuance of this taxpayer is carried out by reporting the amount of income they receive which is done directly at the BPKPD office where the obstacle is that there are still many taxpayers who are dishonest about the total amount of income received so that the amount of tax will have an impact and the lack of understanding of taxpayers in inputting the amount of their entertainment income into the application and there are still frequent network connection problems

Furthermore, regarding the submission of SPTPD, the number of tax officers is still limited and taxpayers are difficult to meet because they are not on site, and the submission of SPTPD can be done by taxpayers themselves who can come to the BPKPD office to collect the SPTPD.

The Head of Revenue explained that the payment is still very slow because the registration and payment are different, so there needs to be a regional bank in the BPKPD office, where when making payments there are still often problems with the network connection, and taxpayers feel far from the location of their tax payments. Furthermore, regarding the approval of officers, it is quite fast.

According to the Head of Revenue Division, the level of supervision and sanctions that are still lacking is due to the limited number of tax officers where the sanctions given are in the form of a fine of 2% which is carried out every month, the inhibiting factor is still the limited budget owned by the BPKPD. So there needs to be order by involving Satpol PP, PTSP and BPKPD as well as the presence of law enforcement officers and the existence of legal certainty

According to the Head of Revenue, the number of officers who come is still very minimal so that they cannot reach the owners of entertainment tax, so that additional tax officers must be added to support the success of the tax target.

According to the Head of Revenue Division, regarding facilities and infrastructure, there needs to be supporting facilities such as being able to make tax payments anywhere without having to come directly to the BPKPD office, there needs to be an award given to taxpayers who have paid taxes on time and there needs to be an upgrade so that payments can be made anywhere, and the addition of other operational vehicles such as mobile buses to pay taxes. In addition, it is also necessary to update the SIMPATDA application with efforts that are currently being carried out through comparative studies. This was stated by the Head of Revenue Division in the interview session through the following statement:

"In addition to physical facilities in the form of operational vehicles, non-physical facilities such as updating the SIMPATDA application program also need to be done. Following up on this, the Tebing Tinggi City BPKPD is conducting a comparative study to Java to be able to upgrade SIMPATDA and simplify tax terms so that they are easier to understand by tax objects."

According to the Head of Revenue Division, the socialization that has been carried out is still not good because there has been no socialization carried out. It would be better if the socialization was carried out at the sub-district offices by inviting taxpayers to attend the socialization, where the obstacle is that taxpayers do not heed the invitation given so that many taxpayers do not attend the socialization.

According to the Head of BPKPD Tebing Tinggi City, taxpayers' knowledge of taxation is still minimal, making the realization of tax revenue less than optimal. The Head of Revenue Division of Tebing Tinggi City added. The inhibiting factor is the complexity of the words given so that Taxpayers do not understand the meaning of the contents of the regulations that have been made and there have been no socialization activities regarding the importance of paying taxes.

According to the Head of BPKPD Tebing Tinggi City, the commitment of taxpayers is still low in paying taxes. The Head of Revenue Division of Tebing Tinggi City added that this obstacle factor is that there are still many tax officers who are not in line with the commitments that have been made and there are still many tax officers who do not understand the contents of the regulations that have been made.



## DISCUSSION

Regional Regulation Number 01 of 2020 which regulates regional taxes, one of which is entertainment tax. The implementation of the policy in the form of the Regional Regulation, if assessed in general, still has shortcomings in all aspects of its implementation. Referring to the theory put forward by George Edward III, there are four basic aspects in policy implementation, namely authority, resources, communication and disposition. The researcher further developed these four aspects into several aspects, namely: collection system or mechanism and procedures (authority aspect), sanctions (authority aspect), number of tax collectors (resource aspect), supporting facilities and infrastructure (resource aspect), information and socialization (communication aspect), taxpayers (communication aspect), and attitudes and commitments of tax officers (disposition aspect).

The system aspect or mechanism and collection procedure are considered quite good but still have some shortcomings such as the SPTPD issuance period which is considered too long because it takes approximately a month. This obstacle is caused by frequent network disruptions in the SIMPATDA application which is an electronic media for managing revenue from regional taxes. To overcome this, work efficiency and application maintenance need to be carried out so that network disruption problems can be resolved. The results of this study related to the less than optimal authority aspect are in line with research conducted by Jumiati (2018).

Optimization of the SIMPATDA application used by the local government is intended to restore the initial function of using the application, namely to facilitate the management of information related to regional income from regional taxes. If the use of the application actually slows down the performance of the Tebing Tinggi City BPKPD, the role of the SIMPATDA application is no longer optimal for tax collection, especially entertainment tax.

Entertainment taxpayers who evade their tax payment obligations continue to exist every year due to several reasons. Lack of awareness, sanctions that do not have a deterrent effect and tend not to be implemented, the absence of strict regulations regarding the neglect of the obligation to pay entertainment tax and the absence of cooperation between the Tebing Tinggi City BPKPD and Law Enforcement Officers (APH) are loopholes for entertainment taxpayers to escape from the obligation to report and pay taxes. According to Subianto (2020), the state as a dominant group and having power can make entertainment taxpayers obey the rules that have been set. Lathif (2023) through his research stated that to support the implementation of policies related to entertainment tax, it is necessary to create regulations specifically to discuss entertainment tax.

Lack of resources in this case is human resources as a factor inhibiting the success of policy implementation. The results of this study are in line with research conducted by Lathif (2023). Based on George Edward III's theory, the availability of adequate resources greatly influences the success of policy implementation. So that with the addition of tax personnel, the success of implementation which is realized by achieving the entertainment tax revenue target can be realized. Not only in terms of quantity, the competence of human resources also needs to be improved. The existence of training for tax officers is a supporting factor to encourage the success of policy implementation (Latif, 2023). Training programs can be carried out on a schedule such as once every three months, every semester, or once a year.

The facilities and infrastructure currently owned and used by the BPKPD of Tebing Tinggi City are not adequate because there are still taxpayers who complain about the distance from the BPKPD office where entertainment tax data is recorded to the regional bank where entertainment tax payments are made. Although an alternative has been provided in the form of payments that can be made virtually, it does not make all taxpayers give a positive response. This is due to the lack of taxpayer knowledge about tax payment accounts and tax calculation methods so that they feel more comfortable managing entertainment tax by meeting face to face with tax officers. The availability of facilities and infrastructure is included in the resource aspect according to George Edward III's theory.

The re-operation of mobile buses to visit taxpayers who want to pay taxes is highly expected by entertainment taxpayers, as well as by the Head of the Tebing Tinggi City BPKPD and

*Aidhil Rahmad Dalimunthe, Subhilhar, Heri Kusmanto*

his staff, especially in the revenue sector. However, it is hampered by the lack of capital resources needed for operational costs, ranging from fuel to maintenance of mobile tax buses or cars. The suboptimal role of resources (human resources, facilities and infrastructure, and capital resources) caused by several things is in line with research conducted by Jumiati (2018), Laily and Edy (2021), Singgih, et al. (2022), and Lathif (2023).

The self-assessment method which is the principle of tax reporting which is still used today is still less than optimal due to the lack of information and socialization related to the procedures for filling out and reporting entertainment tax SPTPD. Many entertainment taxpayers are still confused about the accounts in SIMPATDA which are used to report their entertainment tax. Socialization efforts have been carried out by the BPKPD by inviting taxpayers, but there are still many taxpayers who are not proactive in participating or even just attending socialization activities. This causes information from the BPKPD of Tebing Tinggi City not to reach taxpayers as a whole. The obstacle in the form of a lack of information which is part of the communication aspect is in line with the findings of research conducted by Ariffundin, et al (2020).

Alternatives for delivering information to build communication between BPKPD Tebing Tinggi City do not necessarily have to be done face to face. Currently, there are many communication media that can be chosen depending on the needs of the information provider. Dissemination of information through print and electronic media can be done for socialization (Safitri, 2016). Some alternatives that can be chosen by BPKPD Tebing Tinggi City include: installing banners, procuring videotrons, placing advertisements in print and electronic media, to collaborating with public figures and influencers.

The less than optimal policy implementation is also seen from the lack of supervision of the self-assessment system due to inadequate human resources (Jumiati, 2018). Therefore, efforts are needed to assist entertainment taxpayers to conduct self-assessment in calculating and reporting entertainment tax. The socialization and dissemination of information carried out can increase taxpayer knowledge regarding the SPOP registration process, data collection, tax calculations, SPTPD reporting to entertainment tax payments. If taxpayers have been able to carry out self-assessment properly, then what needs to be done next is to build awareness of the importance of a sense of responsibility to pay taxes, as well as the importance of the role of taxes as one of the sources of regional income used to provide public services in the form of goods or services.

Excellent service in the SPTPD reporting process provided to entertainment taxpayers shows seriousness in realizing the successful implementation of policies related to entertainment tax collection. The motivation and commitment of tax employees are important to be maintained and improved by providing rewards in the form of incentives and punishments if work targets are not achieved. Strong commitment can be built by providing knowledge related to policies, especially Regional Regulation Number 01 of 2020 concerning regional taxes. Good communication and a comfortable work environment can also increase work motivation and commitment to providing good tax services.

All the obstacles that are currently still faced by the BPKPD as an extension of the government in regulating and managing regional income, especially in realizing the entertainment tax target, which in three years, namely from 2021 to 2023, the percentage of realization is below 50%. Entertainment tax is a regional tax with a small portion when compared to other regional taxes such as food and beverage PBJT and advertising tax. However, the target of its realization is also important to realize because entertainment tax is one of the sources of regional income, especially in Tebing Tinggi City. The low percentage of entertainment tax realization in fact does not only occur in Tebing Tinggi City, in Deli Serdang Regency during the same period (2021-2023) the realization of entertainment tax did not even reach 2%. In 2021 the percentage of entertainment tax realization was 0.22%, in 2022 it was 0.81% and in 2023 it was 1.04% (Bapenda Deli Serdang Regency, 2024).

## CLOSING

Based on the results of previous research, the conclusions are as follows.

1. The implementation of the implementation of Tebing Tinggi City Regional Regulation Number 01 of 2020 concerning Regional Taxes has been going quite well. However, it is still less than optimal because there are still several things that are not in accordance with expectations caused by the emergence of inhibiting factors from both parties (BPKPD and WP entertainment Tebing Tinggi City).
2. The inhibiting factors related to the implementation of Tebing Tinggi City Regional Regulation Number 01 of 2020 concerning Regional Taxes in Optimizing Tebing Tinggi City Entertainment Tax are as follows.
  - a. The issuance of SPTPD (Regional Tax Notification Letter) is still slow due to application and frequent network connection problems.
  - b. The submission of SPTPD is still done by a limited number of tax officers and taxpayers are difficult to find because they are not at their place of residence.
  - c. Payment of regional taxes is still very slow due to the different locations for registration and payment, so there needs to be a regional bank at the BPKPD office.
  - d. The level of supervision and sanctions for tax arrears is still lacking due to the limited number of tax officers.
  - e. The number of officers is still minimal so they cannot reach entertainment tax owners
  - f. Lack of facilities such as operational vehicles or buses to pay taxes,
  - g. Tax officers are still not optimal in providing tax education
  - h. Taxpayers' understanding of entertainment tax is still low

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*Aidhil Rahmad Dalimunthe, Subhilhar, Heri Kusmanto*

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*Aidhil Rahmad Dalimunthe, Subhilhar, Heri Kusmanto*

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