

## **IMPLEMENTATION OF RECLAME TAX COLLECTION POLICY IN TAX AND RETRIBUTION SERVICE UNITS OF CENGKARENG REGION, JAKARTA BARAT ADMINISTRATION CITY**

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**ABSTRACT:** Implementation of Advertisement Tax Policy in the Cengkareng Regional Tax and Retribution Service Unit in West Jakarta City Administration. This thesis aims to analyze and evaluate the implementation of policies, constraints, and efforts to collect advertisement tax in Cengkareng UPPRD, using qualitative research methods through interview techniques and documentation studies. This study uses the implementation model theory of Van Meter and Van Horn by examining 6 aspects including 1) Standards and policy objectives, 2) Characteristics of implementing organizations, 3) Resources, 4) Implementing Attitudes, 5) Communication between implementing agencies, 6 ) Social, environmental and economic conditions. Based on the results of research that has been done, it is known that 3 aspects have been going well including 1) aspects of standards and policy objectives, 2) aspects of the characteristics of implementing organizations, and 3) aspects of implementing attitudes, while aspects of resources, aspects of communication between implementing agencies and social aspects, the environment and economy still do not support the implementation of advertisement tax collection policy at UPPD Cengkareng. In this study, researchers found that aspects of technology and information are important aspects that must also exist to be able to complete 6 other aspects so that policy implementation runs well and optimally.

**Keywords:** Policy Implementation, Billboard Tax

### **INTRODUCTION**

Regional autonomy is the answer to problems arising from the tendency of centralization of planning and management of resources owned by the region, regional autonomy is expected to be able to create macroeconomic stability and the achievement of regional economic efficiency with the assumption that regional development will be faster and more economical if done by human resources in the area itself.

Just as the central government levies taxes to finance its activities, the local government also levies taxes to finance local government activities in addition to other revenues, this is in line with the enactment of Law Number 28 the Year 2009 concerning Regional Taxes and Regional Retribution.

Jakarta is the capital city of a country that is also an area that should be able to manage its finances, as a big city, Jakarta has complex problems including the problem of

economic inequality, social problems such as poverty and unemployment, to resolve the issue needed funds in support of programs that the Provincial Government of DKI Jakarta will do.

Funding for Jakarta's development to be able to develop and move forward is largely funded by Regional Original Income (PAD), the largest revenue coming from local tax revenue, for 2016 of the total PAD of Rp. 59,004,784,464,142 of the total amount of the local tax has contributed revenue of Rp. 32,010,000,000,000, or about 54%, local tax roles are important because of Jakarta not many have a lot of sumber power alam that can be explored to generate funds to meet revenue terrain is like some big cities in Indonesia.

The 13 types of tax that are the authority of the DKI Jakarta Provincial Government, one of them is advertisement tax, the policy on advertisement tax is regulated in the Provincial Regulation of the Province of DKI Jakarta Number 12 the Year 2011 Regarding Advertising Tax, while the implementation policy is regulated in Governor Regulation Number 244 the Year 2015.

Among the 13 types of local tax, the advertisement tax is a tax with the lowest realization in the last 3 years according to the following table data:

NO	TYPE OF ACCEPTANCE	2012	2013	2014	2015	2016
		%	%	%	%	%
1	PKB	98.96	104.66	96.68	100.49	101.30
2	BBN-KB	118.19	105.48	86.35	102.06	104.25
3	PBB-KB	88.26	93.37	97.51	91.32	104.27
4	PAT	60.03	79.46	84.90	110.45	112.40
5	Hotel Tax	102.85	102.07	98.86	85.13	93.74
6	Restaurant tax	105.41	110.88	91.14	109.12	94.36
7	Entertainment Tax	92.29	89.35	100.49	110.65	109.93
8	Advertisement tax	117.85	127.12	35.44	39.87	77.76
9	PPJ	101.33	100.24	104.08	102.80	92.24
10	Parking Tax	105.19	122.81	50.86	105.27	93.20
11	BPHTB	115.16	106.87	74.02	61.37	75.80
12	The United Nations	-	93.78	87.03	95.89	98.89
13	Cigarette Tax	-	-	73.18	113.11	101.19
<b>AMOUNT</b>		<b>107.24</b>	<b>103.33</b>	<b>83.23</b>	<b>89.24</b>	<b>95.49</b>

Source: Regional Tax and Retribution Agency

From the table above it can be seen that the realization of advertisement tax revenue in 2014 was only 35.44%, in 2015 the realization was 39.87% and in 2016 it increased but still did not reach the target of 100%, the realization in 2016 amounted to 77.76%.

From the initial facts of the observations and the results of the research documentation study, it is known that there is still a bill that escapes tax collection (no tax is paid). On the streets of Jakarta, irregular billboards are also found, so that it creates a slum

impression, poor advertisement oversight, especially in terms of controlling tax billboards that have expired, which can be seen from outdated billboards that are age-still still attached. on the road in an improper form.

Besides licensing procedures related to the implementation of billboards which are very complicated and take quite a long time to cause billboards to be delayed in tax payments, this also becomes an unavoidable fact of practice in the field.

The irregular operation of the billboards will continue to contribute because of the chaos in the face of Jakarta, advertisement tax that is not paid for, the regulation of billboards that is rarely done, and the licensing process of convoluted advertising will cause loss and reduced regional revenue from the advertisement tax sector.

Based on the descriptions of the above, this study includes:

1. Analyze and evaluate the implementation of tax collection policies in the Cengkareng Regional Tax and Retribution Service Unit.
2. Identify the obstacles faced by the Cengkareng Regional Tax and Retribution Service Unit in the implementation of the advertisement tax collection policy.
3. Identify any efforts made by the Cengkareng Regional Tax and Retribution Service Unit in overcoming obstacles that occur in the implementation of the advertisement tax collection policy.

## LITERATURE REVIEW

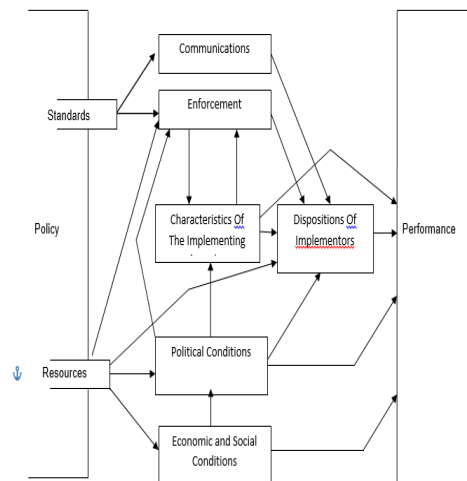
### Public policy

Public policy according to the opinion of the great Dye " Public policy is *whatever the government chooses to do or not to do.*"

### Public Policy Implementation

Van Meter and Van Horn stated that: " *Policy implementation encompasses those actions by public and private individuals (or groups) that affect the achievement of objectives outlined in prior policy decisions.*"

### Implementation models



*Model Of Intergovernmental Policy Implementation* Donald Van Meter and Carl Van Horn

## METHODS

In this study, researchers chose a qualitative research approach to be able to review and describe the implementation of the advertisement tax collection policy at the Cengkareng Regional Tax and Retribution Service Unit. By using data collection through interviews and documentation studies.

In this research on the implementation of the Admission Tax Collection Policy at the Cengkareng Regional Tax and Retribution Service Unit, the author sets the focus of research on aspects of the policy implementation model based on Van Meter and Varn Horn theory by setting criteria as a reference/indicator of assessment.

The research aspects and criteria of the researcher are described in the focus table of the study as follows:

Aspect	Criteria
Policy standards and objectives	Clarity of policy objectives Clarity of policy objectives
Characteristics of implementing organizations	Organizational structure for implementing policies Availability of billboard tax collection SOPs
Resource	Number of employees in implementing organizations Facility supporting policy implementation Financial allocation supporting the implementation

Implementing Attitudes	Commitment and honesty of the implementers Application of sanctions for policy violators
Communication between implementing agencies	Related units of policy support Communication and coordination between organizations
Social, environmental and economic conditions	Social, environmental and economic conditions Public support

In this study, researchers determine the informants who are believed to have and master information about the research topic. Based on this, the researcher determines sampling for a specific purpose (*purposive sampling*), i.e. to get the information needed from the right individuals who are under the research consisting of executors, practitioners, and taxpayers

## **RESULTS AND DISCUSSION**

### **Research Findings**

Based on the results of the analysis of the research data, it can be seen several findings as follows:

#### ***Overview of Research Locations***

The Cengkareng Regional Tax and Retribution Service Unit (UPPRD) is a technical implementing unit at the Regional Tax and Retribution Agency in carrying out local tax services.

The UPPRD Cengkareng is led by a Unit Head who in carrying out his duties and functions is responsible to the Head of the Regional Tax and Retribution Agency, the authority of the UPPRD is under the scope of work based on the sub-district area with the working area of the Cengkareng Sub-District.

The Cengkareng Regional Tax and Retribution Service Unit is located on Jl. Daan Mogot KM. 13 Samsat STNK Building, 7th Floor.

#### **Main tasks**

Based on DKI Jakarta Governor Regulation No. 297 of 2016, the main task of the Cengkareng Regional Tax and Retribution Service Unit is to carry out tax collection services and collect data on regional levies according to their authority.

#### **Function**

In carrying out its duties the Cengkareng Regional Tax Service Unit has the following functions:

1. Prepare a strategic plan and work plan and budget.
2. Implement the strategic plan and budget execution documents.

3. Develop guidelines, standards and technical procedures.
4. Conduct data collection, assessment, examination, determination and collection of local taxes.
5. Collecting data on local user fees.
6. Register, confirm and administer the subject and object of the regional tax.
7. Carry out the service of receiving requests for reduction and objection to the regional tax.
8. Implement enforcement of local tax rules and regulations.
9. Carry out UPPRD administrative and housekeeping activities.
10. Carry out the coordination of local tax collection in the Cengkareng District.
11. Arranging technical policy material collection of local taxes in the scope of the District.
12. Manage staffing, finance, and goods.
13. Carry out publication activities and event arrangements.
14. Carry out reporting and accountability for the implementation of tasks and functions.

**Vision and mission**

1. Vision, The Cengkareng Regional Tax and Retribution Service Unit are: Carry out professional services in optimizing local tax revenue.
2. Mission, The Cengkareng Regional Tax and Retribution Service Unit has a mission to:
  - a) Achieve innovative local tax services.
  - b) Serve the community with the principle of professionalism.
  - c) Perform optimal tax collection.
  - d) Carry out data collection Regional taxpayers.
  - e) Coordinate harmoniously with related units.
  - f) The success of the BPRD work program.

**Overview of the Billboard Tax Collection Process**

The advertisement tax collection policy is a policy that is implemented to make the advertisement tax as a source of regional revenue for DKI Jakarta, this is in line with the general explanation in the Provincial Regulation of the Province of DKI Jakarta Number 12 of 2011 concerning Advertising Tax. The advertisement tax collection process includes:

**1) Tax Register Tax Register**

Data collection on advertisement tax at the Cengkareng Regional Tax and Retribution Service Unit is carried out by the Data Collection Implementing Unit under the leadership of the Data Collection Unit, the Data Collection Implementing Unit will conduct a field check on illegal billboards and have not re-registered installed in the Cengkareng District area.

The data collection officer will inventory the data and then be advised/reprimanded with a tax object notification letter not yet registered for illegal billboards (the bill has not registered and paid yet) and a BDU notification letter for billboards that have not yet extended the reclamation tax period. After the notification letter has been sent but it has not yet been sent there is a response from the taxpayer then a letter of reprimand will be sent, up to the letter of unloading itself to the taxpayer who does not fulfill his tax reclamation obligations.

## 2) Registration

Registration of advertisement tax at the Cengkareng Regional Tax and Retribution Service Unit is the duty of the Service Implementing Unit, in the process of advertisement tax registration services can be done directly at the service counters at the Cengkareng regional Tax and Retribution Service Unit.

## 3) Billing

Tax collection at the Cengkareng Regional Tax and Retribution Service Unit is carried out by the Billing Execution Unit, the main tasks and functions of the Billing Execution Unit related to advertisement tax are:

- a) Monitor taxpayers' tax payments through information systems, for billboards the monitoring of payments is done through advertisement information systems on the billing menu
- b) Issue a warning letter on advertisement tax arrears.
- c) Submitting tax arrears file to the Tax Agency for Taxpayers who have not made payment of arrears after receiving Letter I and II.

## **DISCUSSION**

### **Policy Implementation**

#### **Policy Standards and Targets**

To be able to describe the standard aspects and policy objectives, the writer divides them into 2 (two) criteria, namely: clarity of policy objectives and clarity of policy objectives.

#### **Clarity of Policy Objectives.**

Clarity of the purpose of a policy is very important because it is related to whether or not a policy can be implemented properly by the policy implementer.

Based on the research findings, it can be seen that the objective of the advertisement tax collection policy as a source of regional financing through tax revenue as stated in the explanation of Regional Regulation No. 12 of 2011 concerning Advertisement Tax is known and can be understood by the implementers of the Tax Service Unit and Cengkareng Regional Retribution.

#### **Clarity of policy objectives.**

The target of the advertisement tax collection policy is the billboard which is the object of advertisement tax according to Regional Regulation 12 of 2011, which is published in the DKI Jakarta area, this is clearly understood by the implementers in the Cengkareng UPPRD.

### **Characteristics of Implementing Organizations.**

#### **Organizational Structure of Policy Implementers**

Following Governor Regulation No. 297 of 2016 concerning the Formation of Organizations and Work Arrangements of the Regional Tax and Retribution Service Organizational Structure of the UPPRD, consisting of:

1. Head of Unit;
2. Administrative Subdivision;
3. Service Implementation Unit;
4. Data Collection Unit;
5. Billing Implementing Unit; and
6. Functional Position subgroup.

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The UPPRD Cengkareng is led by a Unit Head who in carrying out his duties and functions is responsible to the Head of the Regional Tax and Retribution Agency, the authority of the UPPRD is following the scope of work based on the district area, in this case, the Cengkareng UPPRD carries out regional tax services with the Cengkareng District working area.

Under the Head of the Unit, there is a Sub-Division of Administration, Sub-Division of Administration is a Staff Work Unit in carrying out UPPRD administration.

The Administrative Subdivision is led by a Head of Administrative Subdivision who is domiciled below and is responsible to the Head of Unit.

At Cengkareng UPPRD there is also an Implementing Unit led by a Head of the Implementing Unit who is located below and is responsible to the Head of Unit.

The Implementing Unit is a line Work Unit at the UPPRD, the Implementing Unit is not a structural position, the Head of the Implementing Unit as referred to is appointed and dismissed by the Head of the Agency upon the proposal of the Head of Unit.

Based on the existing organizational structure, UPPRD Cengkareng is an organization with a clear and uncomplicated structure.

### **Availability of Standard Operating Procedures (SOP) for collecting advertisement tax**

An important aspect of every organization is the existence of *standard operating procedures* (SOP). The SOP will be a guideline for every implementer in acting. From the narrative and information from the interviews with the Cengkareng UPPRD, it is



known that the Cengkareng UPPRD has an SOP in the form of a Decree of the Head of Service Number 854 in 2016 which is clear as a reference for implementing.

**Resource**

To be able to analyze the aspects of resources in the implementation of advertisement tax collection policies studied, the researchers used 3 (three) criteria, namely: Number of employees, policy support facilities and financial support for policy support.

**Number of Employees in Implementing Organizations**

The number of staff at the Cengkareng UPPRD is very inadequate, to carry out the task of collecting taxes that handle 7 (seven) types of taxes with an area of one sub-district consisting of 6 villages, according to the researchers.

Researchers found that the Cengkareng Billing Unit UPPRD had no staff, all tasks were carried out by the Head of the Billing Unit.

In the data collection unit, only 1 (one) staff member performs and is responsible for carrying out a series of data collection and inspection of billboards in the field. Staff in charge of checking the billboards are also charged with the task of checking and collecting new tax objects so that they are not 100% focused on billboards.

Although getting one additional worker from the Non-PNS PHL staff who is ready to help at any time remains inadequate because the Non-PNS PHL also helps other staff tasks for verification and other matters.

Based on data processing researchers conducted on BDU billboard data (not yet re-registered) in 2016 and the January-June 2017 period, it is known that the 2016 BDU billboard data from the total potential of BDU billboard tax totaling Rp 3,021,588,374 (427 billboards) is known that the billboard tax potential has been lost because the billboards have not aired anymore / closed as much as Rp. 856,308,372 (105 billboards), the potential for advertisement tax has been delayed due to constraints on the TLB-BR process as much as Rp. 483,570,576 (73 billboards) and the potential for tax delays in receiving due to a lack of data collection resources. as much as Rp 1,681,709,426 (319 billboards)

Whereas for BDU advertisement data for January - June 2017 out of the total BDU advertisement tax potential for Rp 3,123,403,504 (284 adverts) it is known that the advertisement tax potential has been lost because the advertisement has not run/closed as much as Rp 917,691,450 (65 adverts), the potential for advertisement tax was delayed because of the TLB-BR management process as much as Rp 1,101,514,938 (33 adverts) and the potential tax delay was received due to the lack of data collection officers as much as Rp 1,104,197,116 (186 billboards).

Based on this, it is seen that the UPPRD Cengkareng lacks employees to be able to optimize the implementation of its tax collection especially to be able to take tax from billboards that have not re-registered.

**Supporting Facilities for implementing the Policy**

For supporting facilities for policy implementation according to researchers for facilities and infrastructure related to offices such as office equipment have been fulfilled, only technical problems occur in the dot matrix printer machines whose quality of ink is questioned, based on informant 2's explanation, it is found that the quality of the printer ink ribbon is very poor.

Besides that, the supporting facilities for the advertisement data collection team are very lacking. It can be seen from the tools used by the field team that they are substandard when dismantling the billboards they only use a ladder by relying on a small hacksaw, and the billboard puller they commonly call tools sengked made of small iron with sharp edges curved like a sickle.

Tools and equipment for dismantling should be provided according to the standard demolition tools such as the presence of high iron bars, welding pipes, machine chainsaws, and safety support tools when carrying out the demolition.

In the opinion of taxation practitioner Drs. H. Supendi Daud M.Si, supporting facilities other than facilities and infrastructure are clear rules, especially clear rules to accommodate how tax officials behave towards billboards that do not yet have an operating license but are published or billboards that have been published but are constrained by permits due to regulations and new provisions on the unit related to licensing, in this case, the practitioner highlights how the tax is imposed so that officers do not hesitate to act, the rules of implementation instructions on this matter must be made clear.

From the discussion above the researchers concluded that the policy support facilities were inadequate.

**Financial Allocation Supporting Implementation**

Based on the findings of the research, the researcher concludes that the financial allocation supporting the implementation of the UPPRD Cengkareng does not exist, the lack of a good budget for supporting field data collection as well as for demolition activities is the biggest weakness that exists in the Cengkareng UPPRD, the absence of a demolition budget weakens the enforcement of sanctions to policy violators, other than that the absence of a demolition budget is very difficult for UPPRD to enforce advertisement tax rules.

**Implementing Attitudes****Commitment and Honesty of Implementers**

Based on the results of interviews with both tax officials and taxpayers, it can be concluded that the implementers in this case the Cengkareng UPPRD employees are committed and honest in carrying out their duties.

**Application of Sanctions for Policy Violators**

Cengkareng UPPRD acted firmly against advertisement tax violations, this was decomposed through interviews on research findings wherein sanctions were applied up to bill unloading.

**Communication between Implementing Agencies**

Communication between implementing agencies is important because communication and good relations can be established. To assess communication between implementing agencies researchers used 2 (two) criteria, namely: related units of policy support and coordination between organizations.

**Related Units supporting policy**

Based on the research findings, the researcher can say that there are several related units whose existence can support the implementation of the advertisement tax collection policy, directly or indirectly, the related units include:

1. PTSP: this PTSP unit is a unit under the DKI Jakarta Provincial One-Stop Investment and Licensing Service Office, the linkage of this unit to the advertisement tax collection policy is related to advertisement licensing, which is regulated in Governor Regulation Number 244 the Year 2015 Concerning Admission Implementation.
2. Civil Service Police Unit: in the implementation of the advertisement tax collection policy the Civil Service Police Unit is an important unit related to its support in billboard demolition activities, besides that according to researchers this unit can also function properly as a unit that can help supervise billboards related to billboards. wildly attached.
3. Regional asset management agency: this unit is related to the local government land use permit, in this case, Green Line, JPO, Bus Stop and places that can be used as media for billboards that belong to the Government of DKI Jakarta.

**Communication and Coordination with related units**

Based on the research findings, the researcher concludes that communication and coordination with related units are very insufficient, UPPRD rarely communicates both formally and informally. This can be seen from the existence of activities or coordination only when going to demolition actions.

Whereas coordination in the form of routine meetings, or joint data collection was never carried out by the Cengkareng UPPRD. According to researchers, communication and coordination must be intensified so that the implementation of advertisement tax collection policies can run optimally.

**Social, Economic and Environmental Conditions**

From the findings it can be seen that the social and economic conditions in Cengkareng are very diverse conditions with a medium economy, the business sector is a newly developing business sector.

According to the researchers, this can be overcome with counseling and tax socialization, especially advertisement tax so that people with an economy below the standard can follow the advertisement tax provisions by installing their store or small shop identification bill with a provision below 1 Meter and only installing one piece so they are free from advertisement tax obligations but can still try, with the socialization, citizens can be careful not to put up banners and shop owners can be educated not to accept banners from product sales who do not pay their reclamation tax to the DKI Jakarta Provincial Government.

**Public Support**

Based on the findings of the research it is known that public support for the advertisement tax collection policy is fairly good despite small debates with taxpayers, but after having conveyed the intent and purpose of the community finally able to accept it.

The researcher believes that public support can continue to be increased and achieved if the advertisement tax collection policy continues to be socialized.

**Constraints faced in the Implementation of Billboard Tax Collection Policy.**

Based on the findings of the research sourced from the interview, it can be seen that the obstacles faced by UPGD Cengkareng are as follows:

**The demolition budget which still cannot be used.**

Can not use billboards demolition budget which is an important activity that serves as the application of sanctions is very difficult for the Cengkareng UPPRD, demolition activities can provide a deterrent effect on non-compliant biller taxpayers, with the absence of this budget weakening the application of sanctions and the credibility of officers in the field.

**Difficulties in collecting taxes on billboards where the licensing process has not been completed (still in process).**

The imposition of advertisement tax on billboards that have a size of more than 6 M<sup>2</sup> is constrained by the licensing process of the TLB-BR (Billboard Building Layout) whose management involves PTSP agencies at the district level, and for billboards with a size of more than 24 M<sup>2</sup> that is constrained by the licensing process. IMB-BR (Permit to Establish Billboard) from PTSP at City Hall level. The licensing process which takes a very slow time triggers the delay/postponement of advertisement tax revenue because the advertisement tax will only be collected after the permit is obtained.

**Taxpayers and the public who do not understand the advertisement tax collection policy.**

The ignorance of billboard owners (taxpayers) and the public creates obstacles for officers in carrying out advertisement tax collection.

**Balance the Budgeter Function (advertisement tax revenue) with the Regular (orderly advertisement organization).**

In the opinion of taxation practitioner Drs. H. Supendi Daud M.Si One of the obstacles faced by tax officers in implementing the advertisement tax collection policy is to balance the budgeter and regular functions, as a tax officer, the main function is how to get maximum tax revenue, but the regulation of the implementation of a well-organized billboard is not may be ignored, even though the arrangement of the billboards is not the main task of the taxman but this must still be a concern.

**Cengkareng's UPPRD Efforts in Implementing Billboard Tax Collection Policy.**

Based on the research findings obtained from the interviews, it can be seen the efforts made by the Cengkareng UPPRD as follows:

**Dismantling billboards independently.**

The efforts of the Cengkareng UPPRD to undertake the demolition themselves are very appreciative researchers, but the Cengkareng UPPRD should consolidate with other UPPRD to ask the DKI Jakarta Regional Tax and Retribution Agency to be able to propose that the demolition budget be reused immediately, if the budget will only be used for policing activities with an integrated team, according to Cengkareng UPPRD researchers, can provide proposals to provide a demolition budget for routine joint data collection activities as enforcement and application of sanctions so that advertisement tax offenders can comply with the reclamation tax obligation.

**Issuance of SKPD is sufficient with a clarification letter for taxpayers who have not completed the TLB-BR and IMB-BR permit processes.**

According to the researchers, the steps taken are good enough, considering that the TLB-BR and IMB-BR completed processes are quite time consuming, the act of printing the SKPD of the billboard based on clarification letters is appropriate, the clarification letter strengthens the UPPRD to be able to print the SKPD of the billboard, because in the letter it explained that the permit was still in the process and printing of the SKPD of the billboard as a prelude.

**Persuasive communication to taxpayers and the public who do not understand the advertisement tax collection policy.**

The persuasive communication action is undertaken by Cengkareng UPPRD, in this case, the field staff (data collection staff) is a good action, persuasive communication is the right step in dealing with the field situation.

**Issuing SKPD Underpayment for billboards that have been aired but which do not yet exist or permit is still in process, and are ordered to dismantle the reclamation.**

The opinion of Taxation Practitioners Drs. H. Supendi Daud, M.Si so that tax officials can issue SKPD Underpaid for billboards that have been published but do not yet have a permit in the TLB-BR or IMB-BR process, it is a very appropriate suggestion for the effort, because with the issuance of SKPD -KB advertisement tax revenue can be saved in other words the function of the budgeter is fulfilled, then ordered or dismantled the billboard and only allowed to re-install after permission is obtained is the fulfillment of regular functions. This is ideally done to be able to fulfill both functions of the tax going hand in hand.

Based on 2016 and 2017 revenue realization data that the researchers thought, it can be seen that the UPPRD Cengkareng can achieve the tax target, from the tax target of IDR 15,628,000,000 the UPPRD Cengkareng successfully collected advertisement tax of IDR 15,794,147,022 or equal to 101.06%, the target achievement in 2016 derived from SKPD issued Rp. 14,585,263,946 and tax arrears arrears Rp. 1,208,883,076. As for the realization of revenue from January to June 2017, the UPPRD Cengkareng has been able to collect taxes valued at Rp 10,722,154,245 or 57.80% of the target achieved.

From the results of the data it can be seen that the efforts of UPPRD Cengkareng in meeting the advertisement tax target have been achieved well amidst the existing obstacles, the ability of UPPRD Cengkareng to coordinate its members to be able to synergize, especially in billboard tax collection yielding maximum results, due in 2017 to Rp 3.507. 171,902 achievements as of June came from the disbursement of tax arrears.

**Other Aspects of Policy Support**

Based on the opinion of informant 5 as a tax practitioner, in implementing the advertisement tax collection policy, researchers felt the need for technological and information support to be able to optimize the advertisement tax collection policy implementation.

An integrated information system between billboard licensing and tax provides a great benefit for Cengkareng UPPRD and PTSP to be able to interact, communicate and coordinate with each other.

This information technology support will eliminate the distance and complexity of bureaucracy, where to find out a billboard already has permission or not with the existence of an integrated information system, officers only need to press the screen menu in the information system without having to go through complicated and time-consuming bureaucratic mechanisms.

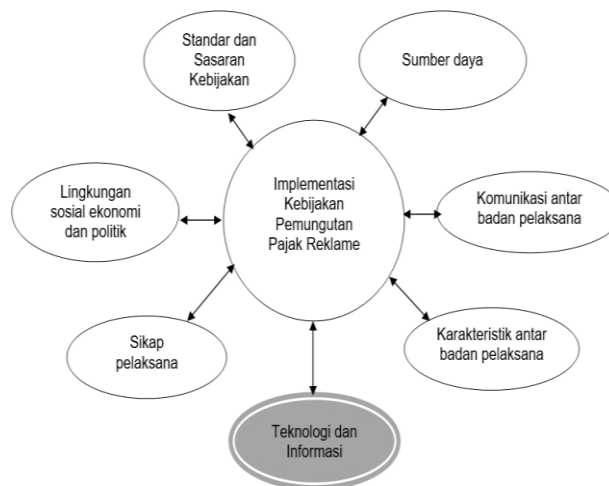
Integrated information can also be used to provide mutual information about the advertisements installed in the DKI Jakarta area so that this system can also later be utilized by the Civil Service Police Unit to help curb directly based on this system data.

Also, the Civil Service Police Unit who daily is always on duty across the DKI Jakarta area can provide information on the potential growth of new advertisement tax through this system, as well as the DKI Jakarta tax officers wherever they are on duty with an integrated information system can help each other report and monitor the billboard. billboards installed in the area of DKI Jakarta.

Besides that, the support of information technology aspects can also play a major role as a medium of socialization, especially information dissemination on television. If further attention is given, there has not been any public service announcements related to socialization on local taxes, this causes many residents in the Capital City of DKI Jakarta to not understand and understand taxes regions in general and advertisement tax in particular, all because of none and lack of socialization.

Research socialization in the form of television in the opinion of researchers will be able to have a large impact on increasing taxpayer compliance because, with the presence of advertisements, the public will become clear about their tax obligations.

Based on the above, the researchers poured it into the implementation model by adding aspects of technology and information to the findings of the implementation model of the research results as follows:



implement taxation policy advertisement is based on the research findings.

## CONCLUSIONS AND SUGGESTIONS

### Conclusion

Based on the results of the research discussion, the writer concludes the following matters:

1. The results of the implementation of the advertisement tax collection policy at the Cengkareng UPPRD by using the Van Meter and Van Horn theory implementation model of the researcher, it is known from the 6 aspects studied that 3 aspects have gone well and supported the implementation of policies including standard aspects and policy targets, aspects of characteristics implementing organizations, and aspects of the attitude of implementers, while

aspects of resources, aspects of communication between implementing agencies as well as social, environmental and economic aspects do not support the implementation of policies because many improvements must still be made and improvements to the criteria in these aspects so that implementation runs optimally. In addition to 6 aspects based on the implementation of the Van Meter and Van Horn model, there is one other important aspect that can support the information technology aspect policy

2. In implementing the advertisement tax collection policy various obstacles must be faced by the Cengkareng UPPRD including demolition budget that still cannot be used, difficulties in collecting advertisement tax whose permit process has not been completed (still in process), taxpayers and the public who do not understand tax collection policies Billboards and Balancing Budgeter Functions (advertisement tax receipts) with regular (organizing billboards).
3. Cengkareng UPPRD made some efforts to be able to overcome the obstacles faced, these efforts were: disassembling the billboards independently, issuing billboards SKPD enough with the existence of a clarification letter from PTSP for taxpayers who have not completed the TLB-BR and IMB-BR permit processes, persuasive communication to taxpayers and the public who do not understand the advertisement tax collection policy and issuing underpaid SKPDs for advertisements that are running but that do not yet exist or the permit is still in process, and are ordered to dismantle the reclamation.

## **SUGGESTION**

Related to the implementation of the advertisement tax collection policy, the researchers suggest:

1. Regarding the budget that cannot be used yet, the researcher suggests that the Cengkareng UPPRD can coordinate and consult with other UPPRD to jointly propose the DKI Jakarta Regional Tax and Retribution Agency to be able to help overcome the problem of not being able to use the budget or propose a separate budget. for demolition activities outside the integrated team in the context of enforcing sanctions so that taxpayer compliance increases.
2. The researcher suggested that UPPRD can carry out tax socialization, especially advertisement tax in collaboration with the Kelurahan to be able to invite RT and Rw to be socialized and convey it to the residents in their environment.
3. Regarding the long licensing process, researchers suggest that Cengkareng UPPRD can coordinate intensively with PTSP so that they can find out about the progress of the Taxpayer Billboard licensing so that the Cengkareng UPPRD can immediately follow up on whether it can be processed by the SKPD or it must be demolished and issued an SKPD-KB on the advertisement tax.
4. Researchers suggest that an integrated information system can be made between PTSP and the Regional Tax and Retribution Agency as well as socialization



through television media regarding advertisement tax obligations to facilitate advertisement tax collection.

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