Optimization of Regional Revenues Through Tax Revenues Regulation of North Sumatra Province

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Abstract

This study aims to examine the Role and Function of the Agency for tax management and regional levy of North Sumatra Province in improving regional income. The research method used is normative legal research method with secondary data. Qualitative analysis is used to analyze problems. The results of the research obtained that Local Tax and Levy Management Agency plays an important role in the improvement of Locally-Generated Revenue North Sumatra through the receipt of Local Taxes. Regional Tax Receipts derived from Motor Vehicle Tax and Public Surface Water in North Sumatra are still low because that Local Tax And Levy Management Agency North Sumatra has not had a strategic policy that can support and improve the Locally-Generated Revenue of North Sumatra Province through Motor Vehicle Tax and Public Surface Water, a Limited number of human resources and low quality of human resources competencies in Local Tax And Levy Management Agency North Sumatra is one of the obstacle factors that Local Tax and Levy Management Agency does not run optimally.

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1. Introduction

Indonesia is a state with the implementation of a decentralized government. This is expressly stated in Article 18 of the 1945 Constitution. Regional autonomy is the embodiment of a decentralized system that divides authority from the Central Government to the local government (decentralists government). Based on Article 1 number 6 of Law No. 23 of 2014, it is stated that: Regional autonomy is the right, authority, and obligation of the autonomous region to regulate and manage the affairs of government and the interests of local communities in the unitary state system of the Republic of Indonesia"

Regional autonomy means self-government or the condition of living under one's laws. In regional autonomy, local governments have self-own laws. This means that the local government can implement the regional government by adjusting to the authority regulated by the Indonesian legislation and the local government can establish local regulations as the legitimacy of the implementation of a regional government authority.

According to Ni’matul Huda that regional autonomy is the order concerned with ways of dividing the authority, duties, and responsibilities of regulating and teaching government affairs between the central government and the local government.³

The implementation of regional autonomy based on autonomy as widely as possible does not mean that there are no restrictions but is limited by legislation. Government affairs based on Law No. 23 of 2014 are based on the division of concurrent government affairs between the central and local governments. Concurrent governmental affairs consist of mandatory and elective governmental affairs. Government affairs must be interpreted as provincial government affairs relating to basic services. While the affairs of the preferred government are the real provincial government affairs that exist and have the potential to improve the welfare of the

¹ According to Article 18 paragraph (1) that The Unitary State of the Republic of Indonesia is divided into provinces and provinces divided into districts and cities, each of which has a local government which is governed by law. Furthermore, it is stipulated in Article 18 paragraph (2) of the 1945 Constitution that the provincial. District, and municipal governments regulate and manage their own government affairs according to the principle of autonomy and auxiliary duties.
² See Article 1 number 6 of Law No.23 of 2014 on Local Government
people by regional conditions.

Based on the provisions of Article 20 of Law No. 23 of 2014 that the affairs of the concurrent government that became the provincial authority are held by the province itself or by delegating duties to districts/cities based on the principle of auxiliary duties.

The consequence of granting autonomy to the region is that the regional government is required to have the ability and readiness both in the organizational aspects and its apparatus in responding to existing resources to make an ideal contribution to the Regional Native Income (locally-generated Revenue), including one of the efforts to optimize regional assets in such a way as to be able to be a potential contributor to Regional Native Income.

Indonesia as a unitary state adheres to a combination of elements of recognition of authority for blood to independently finance it combined with elements of the central government's authority to conduct fiscal transfers and supervise regional fiscal policy. The central government recognizes that excessive emphasis on regional fiscal policy will lead to a tacit centralization in the fiscal field which is the antithesis to the spirit of decentralization.4

Based on the provisions of Law No. 28 of 2009 on Local Taxes and Regional Levies that the Provincial Government, the District/Municipal Government has been given the authority to regulate its regional households through the Regional Autonomy system to draw up a Regional Budget (APBD) sourced from the Regional Original Revenue (locally generated revenue). Local Revenues can be sourced from Local Taxes, Regional Levy, Management of separated regional wealth, and other valid Locally-Generated Revenue. The provisions of Law No. 28 of 2009 provide strategic and fundamental changes in the field of fiscal decentralization because there are very fundamental policy changes in the arrangement of financial relations between the center and the region.

Law No. 28 of 2009 gives greater authority to the Local Government in the field of taxation and levy, improves regional accountability, and provides certainty for the

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business world. Law No. 28 of 2009 is closed-list so that taxes that can be collected by the region have been stipulated in this Law. Another change is to improve the quality of services gradually and continuously and at the same time create good governance and clean government, receipt of several types of local taxes must be allocated (earmark) to fund the construction of facilities and infrastructure that can be directly enjoyed by taxpayers and the entire community.5

The delegation of authority to the sources of state revenue to local governments is necessary to improve and streamline the implementation of government tasks, public services, and increase regional revenues to implement regional government autonomously.

The implementation of regional autonomy that causes the region to need large funds to organize its local government becomes the responsibility of the region to increase the native opinion of the region and regional revenues so that the region can surplus its regional finances. One of the spearheads of local revenue receipts is local taxes.

2. Problem Statement

The implementation of regional autonomy that causes the region to need large funds to organize its local government becomes the responsibility of the region to increase the native opinion of the region and regional revenues so that the region can surplus its regional finances. One of the spearheads of local revenue receipts is local taxes.

Based on the background above the Author is interested to research the role of the Regional Tax and Levy Agency in optimizing regional revenues in North Sumatra Province. This study aims to examine the Role and Function of the Agency for tax management and regional levy of North Sumatra Province in increasing regional revenues.

3. Methods

The research with the title Local Tax And Levy Management Agency Role in optimizing regional revenues of North Sumatra province using normative legal

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research methods. According to Ronald Dworkin, this kind of research is also referred to as doctrinal research, which is research that analyzes the law both written in the book (law at it is written in the book), and the law decided by the judge through the court process (law as it decided by the jungle through the judicial process). The data sources used in this study are secondary data in the form of primary legal materials, secondary legal materials, and tertiary legal materials. This research uses conceptual approaches. The overall data in this study were qualitatively analyzed.

4. Analysis and Discussion

4.1. Problematics Of Tax Receipts in North Sumatra Province

The Provincial Government of North Sumatra is one of the provinces in Indonesia that strives to always optimize local taxes. Local tax receipts are one of the important components in increasing Regional Asyl Revenue (locally-generated Revenue) for North Sumatra Province.

The provincial government of North Sumatra in 2018 is still experiencing the issue of Provincial Locally-Generated Revenue where the Provincial Locally-Generated Revenue has not yet reached the target. Locally-Generated Revenue realization until the second quarter of 2018 still has not reached half of the target until the end of June, the realization of Locally-Generated Revenue of North Sumatra reached 43.96 percent of the target set in the regional budget (APBD) 2018 of Rp 5.42 trillion, or Rp 2.38 trillion.

Based on The Regional Regulation (Perda) of North Sumatra Province No. 1 of 2015 concerning Amendments to The Regulation of North Sumatra Province No. 1 of 2011

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concerning Local Taxes, there are 5 (five) types of Provincial Taxes managed by the Government of North Sumatra Province through the Local Tax and Levy Management Agency (Local Tax And Levy Management Agency) of North Sumatra Province, namely Motor Vehicle Tax (PKB), Motor Vehicle Name Return Duty (BBN-KB), Motor Vehicle Fuel Tax (PBBKB), Ground Water Tax (P-AP), and Cigarette Tax (P-Cigarette).

The role of local taxes for the regional development of North Sumatra Province is still small. The low role of local taxes for the development of North Sumatra is due to:

1) Low revenues based on local taxes derived from Motor Vehicle Tax (Motor Vehicle Tax), Motor Vehicle Name Reverse Duty (BBN-KB), Motor Vehicle Fuel Tax (PBBKB), Ground Water Tax (P-AP), and Cigarette Tax (P- Cigarette) due to high tax arrears by taxpayers;
2) Planning, Management and Administration capabilities of local tax collection that has not been optimal;
3) Lack of human resources (HR) that understand and have skills in the field of taxation, especially local taxes placed in areas to carry out government affairs in Technical Implementation Unit in districts/cities in North Sumatra;
4) Low law enforcement against tax receipt abuse

Based on data obtained from the One-stop Administration Services Office, from 6,296,777 Units of Motor Vehicles, as many as 4,118,842 units (65.41 percent) of them, did not re-register and pay Motor Vehicle Tax. This means that the Motor Vehicle Tax ratio is still in the range of 34.5 percent. This is a problematic opinion of the north Sumatra Province that is sourced from motor vehicle tax to be not maximal.

There are some problems when designing the tax system of North Sumatra province because:

1) the average low tax rate at which income and the number of wealthy people is relatively small means there is no alternative but to impose taxes on the poor;
2) lack of accurate data relating to the basis of taxation;
3) inaccurate assessment coupled with the smuggling (evasion) of taxes carried out by the rich, causing any form and tax system likely to impose a heavier burden on the poor;
4) the negative influence of progressive taxes has an impact on economic growth

4.2. Role and Function of Local Tax and Levy Management Agency North Sumatra in Increasing Regional Native Income

The regional tax and levy management agency of north Sumatra Province was formed based on:

(1) Regional Regulation No. 6 of 2016 concerning the Establishment and Composition of Regional Devices of North Sumatra Province followed up with the Regulation of the Governor of North Sumatra No. 39 of 2016 concerning the Organization Structure of Regional Bodies and Regional Inspectorates of North Sumatra Province amended by Governor Regulation No. 46 of 2018 concerning the Third Amendment to the Regulation of the Governor of North Sumatra in 2016 concerning the Organization Structure of Regional Bodies and Regional Inspectorates of North Sumatra Province.

(2) Governor of North Sumatra Regulation Number 5 of 2019 concerning Duties, Functions, Description of Duties and Work Procedures of the Tax and Levy Management Agency of North Sumatra Province.

The Regional Tax and Levy Management Agency of North Sumatra Province has the task of carrying out the affairs of the Regional Government in the Field of Tax and Regional Levy as well as other income based on the principle of Autonomy and Auxiliary Duties.

The Strategic Role of Local Tax And Levy Management Agency North Sumatra, can be categorized as follows:

(1) Able to increase Locally-Generated Revenue continuously, especially the acceptance of provincial tax;
(2) Realizing excellent service (excellent service) in the implementation of provincial tax administration to taxpayers;
(3) Improving the quality of human resources of tax managers in the Government of North Sumatra Province;
(4) Optimizing authority in the field of Provincial Tax;
The Regional Tax and Levy Management Agency of North Sumatra Province performs functions, namely:

(1) Implementation of coordination, facilitation, monitoring, evaluation, and control of the implementation of regional head policies in the field of tax management and regional levy;

(2) Implementation of material/ data processing for improvement and policy preparation, following standards in the affairs of tax management and regional levy;

(3) Implementation of development and implementation of tasks in the field of tax management and regional levy;

Other duties are given by the Governor following their duties and functions.

The Organization Structure of The Tax Management and Retrusion Agency of North Sumatra Province consists of:

a. Head

b. Secretary, overseeing 3 (Three) Sub-Section Heads, namely general and staffing sub-sections, Finance Sub-Sections, Program Sub-Sections, Accountability, and Public Information

c. The Field of Revenue Development and Control consists of:
   - Sub Division of Regional Revenue Planning and Development;
   - Sub Division of Regional Revenue Evaluation and Control;
   - Sub Division of Law and Publication

d. Field of Motor Vehicle Tax and Motor Vehicle Name Reverse Duty;
   1. Technical Sub Division of Motor Vehicle Tax, and Motor Vehicle Name Reverse Duty;
   2. Sub Division of Motor Vehicle Tax and Dispute and Motor Vehicle Name Reverse Duty;
   3. Sub Division of Bookkeeping, and Reporting of Motor Vehicle Tax, and Customs Return of Motor Vehicle Name

e. The fields of Surface Water Tax, Motor Vehicle Fuel Tax, and Cigarette Tax, consist of:
1. Technical Sub Division of Surface Water Tax, Motor Vehicle Fuel Tax, and Cigarette Tax;
2. Sub-Division of Objections to Surface Water Tax, Motor Vehicle Fuel Tax, and Cigarette Tax
3. Sub Division of Surface Water Tax Bookkeeping and Reporting, Motor Vehicle Fuel Tax and Cigarette Tax
f. The Field of Retribution and Other Revenues is based on:
   1. Sub Division of Retribution;
   2. Other Revenue Sub-Fields;
   3. Sub Division of Bookkeeping and Reporting of Retribution and other Income;
g. Functional Position Group

The North Sumatra Regional Tax and Levy Management Agency serve as the main manager of the Regional Native Revenue (locally-generated Revenue) source used to compile the Regional Revenue Expenditure Budget of North Sumatra Province. The Main Management of Locally-Generated Revenue north Sumatra province through Local Tax And Levy Management Agency North Sumatra is guided by the principles of accountability, transparency, efficiency, and effectiveness.

The implementation of the authority of the regional Tax and Levy Management Agency must be carried out with a vision and mission to be maximal and optimal. The vision of the Regional Tax and Levy Management Agency of North Sumatra Province is "To Be a Professional Regional Revenue Manager, Oriented to Competitive Public Services"

The mission of the Tax and Levy Management Agency North Sumatra Province, namely:

1. Increase Regional Revenue;
2. Improving the Quality of Human Resources of Local Tax Managers;
3. Creating a Local Tax Service System that is fast, precise, and certain and honest
4. Optimizing regional revenues sourced from provincial taxes evenly and appropriately
Based on the provisions of Law No. 28 of 2009 that there is a simplification of local taxes and regional levies. This can be seen in the Table 1.

Table 1.

<table>
<thead>
<tr>
<th>Information</th>
<th>Before Law No. 28 of 2009</th>
<th>After Law No. 28 of 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Tax</td>
<td>+ 42 Types</td>
<td>16 Types</td>
</tr>
<tr>
<td>Public Service and Business Services Levy</td>
<td>+ 130 Types</td>
<td>24 Types</td>
</tr>
<tr>
<td>Specific Licensing Levy</td>
<td>+ 62 Types</td>
<td>6 Types</td>
</tr>
</tbody>
</table>

Source: Erly Suandy, 2016.11

Tables 2.

Comparison of Types of Local Taxes based on Their Authority and Voting System

<table>
<thead>
<tr>
<th>LOCAL TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provinces</td>
</tr>
<tr>
<td>Tax Type</td>
</tr>
<tr>
<td>-----------</td>
</tr>
<tr>
<td>Motor Vehicle Tax</td>
</tr>
<tr>
<td>Motorcycle Vehicle Name Reverse Duty</td>
</tr>
<tr>
<td>Motor Vehicle</td>
</tr>
</tbody>
</table>

### Table of Local Taxes

<table>
<thead>
<tr>
<th>Tax</th>
<th>Assessment Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fuel Tax</td>
<td></td>
</tr>
<tr>
<td>Surface Water Tax</td>
<td><em>official assessment</em></td>
</tr>
<tr>
<td>Billboard Tax</td>
<td><em>official assessment</em></td>
</tr>
<tr>
<td>Cigarette Tax</td>
<td><em>self-assessment</em></td>
</tr>
<tr>
<td>Street Lighting Tax</td>
<td><em>self-assessment</em></td>
</tr>
<tr>
<td>Non-Metallic minerals and rocks tax</td>
<td><em>self-assessment</em></td>
</tr>
<tr>
<td>Parking Tax</td>
<td><em>self-assessment</em></td>
</tr>
<tr>
<td>Groundwater Tax</td>
<td><em>Official assessment</em></td>
</tr>
<tr>
<td>Swallow's Nest Tax</td>
<td><em>Official assessment</em></td>
</tr>
<tr>
<td>Land and Buildings Acquisition Duty</td>
<td><em>self-assessment</em></td>
</tr>
<tr>
<td>Land and Buildings Acquisition Duty</td>
<td><em>self-assessment</em></td>
</tr>
</tbody>
</table>

**Source:** Law No. 28 of 2009 on Local Tax and Regional Levy

The proceeds from the receipt of taxes on motor vehicles and vehicles on water, Customs Return of Motor Vehicle Names, and vehicles on the water are handed over to the district/city at least 30 percent. While the proceeds of motor vehicle fuel tax receipts are handed over to the blood of the district/city at least 70 percent. The
proceeds of tax revenues for the collection and utilization of underground water and surface water are generally handed over to districts/cities at least 70 percent.

Provisions on the authority of the district/municipal government are regulated through provincial regulations by taking into account aspects of equality and potential between districts/cities. The local tax collection system can be divided into two, namely the official assessment system (official assessment system) and the self-assessment system.

If the taxpayer does not carry out the obligation to fill the SPTPD then the tax owed is calculated on a position basis. SKPDKBT if new data and/or data that was not originally revealed is found that causes the increase in the amount of tax owed.

SKPDN if the amount of tax owed is equal to the amount of tax credit or tax is not payable and there is no tax credit. The amount of tax shortfall payable in SKPDKB is subject to administrative sanctions in the form of interest of 2% (two percent) a month calculated from taxes that are less or late paid for a period of no longer than 24 (twenty-four) months calculated from the time of tax payable.

The regional head can set the local tax bill in order if:

1. Taxes in the current year are not or underpayment;
2. From the results of the research, local tax returns are deficient as a result of sincere miscalculations and/or miscalculations;
3. Taxpayers are subject to administrative sanctions in the form of interest and/or fines

In the calculation of the amount of tax shortfall owed in the local tax bill coupled with administrative sanctions in the form of interest of 2 percent every month or no later than 15 (fifteen) months from the time of tax payable. For local tax assessments that do not or underpay after maturity payment is subject to administrative sanctions in the form of interest of 2 percent a month, and billed through local tax bills.

The due date of payment and withholding of taxes payable no later than 30 (thirty) days after the time of tax payable. Local tax provisions, underpaid local tax assessment letters, additional underpaid local tax assessment letters, local tax bills,
correction decrees, objection decrees, and appeal decisions that cause the amount of tax to be paid must be paid within a period of no longer than 1 (one) month from the date of issue.

At the request of the taxpayer, the head of the district can approve the taxpayer to install or delay the payment of taxes, with an interest rate of 2 percent a month after meeting the specified requirements. Payment procedures, deposits, places of payment, installments, and delays in payment of taxes are further regulated by the decision of the regional head.

Based on that, blood heads can shape public policy in terms of tax debt collection. This is to overcome if the tax debt until maturity has not been paid then it is necessary to collect taxes established based on legality. Judging from the aspect of tax administration, the act of collecting tax debt can be done by:\(^{12}\)

a) **Letter of Reprimand**

Tax payables that are not repaid after 7 days from the due date of payment may be issued a letter of reprimand to the taxpayer

b) **Forced Letter**

Tax payables that after 21 (twenty-one) days from the date the letter of reprimand is not paid, can be issued a forced letter notified by the tax bailiff with the cost of tax collection by force letter.

c) **Sita Letter**

If after 2 x 24 hours after the forced letter is notified to the tax collector and the tax debt is not paid by the taxpayer, then the tax official can issue a warrant to carry out the foreclosure. Tax bailiffs can confiscate the property of the insurer/taxpayer.\(^{13}\)

d) **Auction and auction**

An auction is a sale of an item that is open to the public with a price quote in


\(^{13}\) Ibid.
writing and/or oral that increases or decreases to achieve the highest cost preceded by the auction announcement. The provision, if after 14 days from the date of foreclosure, the tax insurer does not pay taxes and tax collection costs, the official makes an auction announcement and then conducts an auction of tax objects.

The implementation of policies in the field of taxation of the North Sumatra Provincial Government requires a strategy so that the policies established can be implemented. The basis of public policy in the tax field of North Sumatra Province is based on the system:

a. **Planning:**

Local Tax And Levy Management Agency North Sumatra should be able to make strategic planning in improving Locally-Generated Revenue North Sumatra Province. Planning is carried out with the concept of studies between local government agencies and stakeholders related to local taxes following the prevailing laws and regulations.

b. **Organizing:**

In realizing the plan to increase Locally-Generated Revenue north Sumatra province through local taxes, it is necessary to hold a forum for the implementation of activities including procurement and placement of people who will carry out activities, division of duties/jobs, organizational structure, authority, and clear responsibility.

The task of the Head of Local Tax And Levy Management Agency is to fill the people who have the competence to be placed in every field in the Local Tax And Levy Management Agency Institution of North Sumatra Province following the competence and skills and structural legality of the position based on the prevailing laws and regulations.

c. **Mobilization (actuating) and Empowerment:**

The Head of Local Tax And Levy Management Agency North Sumatra has a function to mobilize people in BPRRD to be one of the policy strategies to improve
Locally-Generated Revenue running well and maximally.

A Head of Local Tax And Levy Management Agency must have managerial skills to be able to drive the implementation of government performance in the tax sector in Local Tax And Levy Management Agency North Sumatra Province. One way is to increase the number of competent human resources in the field of local taxation to provide services in the field of taxation and can pick up / collect arrears of tax debts in the community.

d. Supervision and Control (controlling);

Locally-Generated Revenue improvement of North Sumatra Province through the improvement of the Motor Vehicle Tax sector and other taxes must be carried out supervision and control over the provincial tax manager so that the Local Tax paid can be achieved targeted and appropriate.

e. Division of Work and Coordination of Functions and Tasks to the maximum

The structure of Local Tax And Levy Management Agency in its current reality is not yet maximized, therefore it is subject to the implementation of the authority of Local Tax And Levy Management Agency North Sumatra with the structure of the division of work following the competence of the ASN.

Lack of human resources in districts/cities throughout the province of North Sumatra. To improve direct services to the community, both in the implementation of technical and support the implementation of tasks, Local Tax And Levy Management Agency North Sumatra has 33 (Thirty-Three) Technical Implementation Units (UPT) Daearah Revenue Management, 1 (one) Technical Implementation Unit (UPT) Operational Support Center Regional Revenue Services, and 1 (One) Technical Implementation Unit (UPT) Counseling spread throughout the District / City in North Sumatra.

f. Instilling the concept of Discipline;

Compliance with the rules carried out by the Civil Apparatus of the State is a form of responsibility for the work carried out. The implementation of discipline, in this case, is not only on ASN in Local Tax And Levy Management Agency as the
management of local taxes but also the Concept of Discipline also applies to the community in terms of fulfilling the payment of Provincial Taxes.

Good motor vehicle tax receipts and continuing to meet the target have a big effect on the increase of Locally-Generated Revenue North Sumatra. Motor vehicle tax receipts can contribute to increasing Locally-Generated Revenue North Sumatra significantly. Locally-Generated Revenue results sourced from the Motor Vehicle Tax will be used or budgeted for infrastructure development in the region of North Sumatra Province.

5. Conclusion

Based on a brief study on the Optimization of Regional Revenues through Regional Tax Receipts of North Sumatra Province, it can be concluded that regional tax receipts sourced from Motor Vehicle Tax and Public Surface Water in North Sumatra are still low because that Local Tax And Levy Management Agency North Sumatra has not had a strategic policy that can support and improve Locally-Generated Revenue of North Sumatra Province through Motor Vehicle Tax and Public Surface Water, the Limited number of human resources and low quality of human resources competence in Local Tax And Levy Management Agency North Sumatra became one of the obstacle factors that BPRRD does not run optimally. in addition,

To solve the problem in improving or optimizing Locally-Generated Revenue north Sumatra province through Local Tax And Levy Management Agency, the author suggests that a public policy strategy can be carried out, as follows:

a. The Provincial Government of North Sumatra through Local Tax And Levy Management Agency North Sumatra established a policy of implementing the payment of Motor Vehicle tax, and the use of public surface water online that can be paid at banks, post offices, supermarket stores, or through ATMs;

b. Establishing a Motor Vehicle Tax Reporting System Online and directly integrated with Identity Card and Taxpayer Account No. that can be sent directly via email or residential address.
c. Empowering the State Civil Apparatus (ASN) in the district/city by mutating ASN in North Sumatra to overcome human resources shortages in every Local Tax And Levy Management Agency UPT in the region of North Sumatra

d. Developing taxation studies both in terms of law, policy, and taxation to meet the demands of the fulfillment of the North Sumatra Provincial Budget every year;

e. Local Tax And Levy Management Agency North Sumatra socializes the obligation to pay taxes to the public through advertising, banners, internet, social media, and directly plunges into communities far from the city

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