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Analysis of Billboard Tax Revenue in Jakarta Province Before and During the Covid 19 Pandemic

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Abstract

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This study aims to analyze the effectiveness and contribution of advertisement tax revenues for the Province of DKI Jakarta and to find out the strategy of the Regional Government of DKI Jakarta to increase acceptance of effectiveness and contribution. In this study, the sample used was the report on the target and realization of DKI Jakarta Province advertisement tax and the realization of regional original income. Data collection methods used are documentation, literature study, and observation. The data analysis method used in this research is quantitative descriptive analysis which will be processed and analyzed. The results of this research show that in 2018-2022 there was a difference between before and during the Covid-19 pandemic for the effectiveness of advertising tax revenues which increased even during the pandemic, because the target was lowered by the government in 2020 at the beginning of Covid-19, the target value and realization of tax revenues advertising has decreased quite significantly from 2019 before the pandemic. It can be seen from the research results that the effectiveness of advertising tax has an average of 98.09% with effective criteria which always increases every year except in 2022 where it decreases. Meanwhile, the contribution of advertising tax to Original Regional Income did not differ before and during the Covid-19 pandemic. It can be seen from the research results that the contribution of advertisement tax was very low with an average of 2.31%. There is no strategy from the Regional Government to update the old Regional. Regulations from 2011 to 2023 to increase the effectiveness and contribution of advertising tax.

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INTRODUCTION

Local revenue derived from taxes by individuals or entities that are compelling based on the law, by not receiving direct rewards and used for

regional purposes for the greatest prosperity of the people of mandatory contributions to the region that are payable in accordance with the laws and regulations that have been regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution. The local tax object consists of two, namely provincial local taxes and district / city local taxes, one of which is billboard tax.

The Covid 19 pandemic has also affected the finances of mall managers. Chairman of the Association of Indonesian Shopping Centers (APPBI) Stefanus Ridwan asked for relief regarding tax payments, especially for billboard taxes. This request for tax relief was submitted directly to DKI Jakarta Governor Anies Baswedan. Because, so far, almost all shopping centers in DKI Jakarta have been depressed because of Covid 19. Then, the reason Stefanus asked for relief for billboard taxes was because the income of each store was actually not as stable as the conditions before the Covid 19 pandemic (detikfinance, 2020).

Local taxes are mandatory participation to the Region owed by individuals or entities that are compelling based on law, by not getting a direct reward and are used for Regional purposes for the greatest prosperity of the people (Pohan, 2021:12).

DKI Jakarta Province's local tax revenue comes from 13 types of taxes and 3 types of local levies. One of the types is Reclame Tax, which is a tax on the organization of billboards. A billboard is an object, tool, act, or media whose various forms and patterns are designed for the commercial purpose of introducing, advocating, promoting, or to attract public attention to goods, services, people / entities, which can be seen, read, heard, felt, and enjoyed by the public (Anggoro, 2017:172).

Based on data from the DKI Jakarta Provincial Government Financial Report, the following is the target and realization of billboard tax revenue before and during the Covid 19 pandemic:

Table 1. Target and Realization of DKI Jakarta Province Billboard Tax Revenue
Year 2018-2022

	Target	Realization	%
2018	1.150.000.000.000	1.014.794.778.877	88.24%
2019	1.050.000.000.000	1.078.475.754.645	102.71%
2020	775.000.000.000	819.413.729.352	105.73%
2021	875.000.000.000	928.142.139.511	106.07%
2022	1.250.000.000.000	1.095.916.078.306	87.67%

Source: ppid.jakarta.go.id (2023)

The realization of the last 5 years seen from the percentage has an average percentage that is quite good, but in value terms in 2020 the billboard tax revenue target has decreased, this happened because of the covid 19 pandemic which made many billboard organizers not extend the implementation of the billboard, so that the tax revenue target has decreased requires the government to reduce the billboard tax revenue target from 2019 in order to achieve the target and remain effective (ppid.jakarta.go.id, 2023).

Previous research conducted by Mulatsih et al., (2021), showed that the average level of effectiveness of billboard tax was classified as effective. The contribution of parking tax and billboard tax shows a very poor average. Meanwhile, research conducted by Yuniati & Yuliandi (2021), shows that the effectiveness of billboard tax collection is very effective as evidenced by the average billboard tax effectiveness ratio of 104.06% and restaurant tax of 103.93%.

OVERVIEW

Tax

Taxes are independent funds for the common good based on the rules of mutual agreement to pay for public goods and services in order to implement order and social justice for all people to achieve common welfare for all people and countries and not to pay debts (Lubis et al., 2018).

Regional Original Revenue (PAD)

According to Anggoro (2017:18) Regional Original Revenue is the revenue obtained by the local government for carrying out government activities and services to the community, along with the utilization of resources owned by the local government. This revenue is often used as a measuring tool in the level of progress of a region. High Regional Original Revenue will be considered a developed region.

Local Tax

According to Pohan (2021:12), "Local tax is a mandatory participation to the region owed by individuals or entities that are compelling based on the law, by not getting a direct reward and used for regional purposes for the greatest prosperity of the people".

Billboard Tax

Reclame Tax is a tax on the organization of billboards. A billboard is an object, device, act, or media whose various forms and patterns are designed for the commercial purpose of introducing, advocating, promoting, or to attract public attention to goods, services, people / entities, which can be seen, read, heard, felt, and enjoyed by the public (Anggoro, 2017:172).

According to (Kamaroellah, 2021) Reclamation is an object, tool, action or media which according to its form and variety for commercial purposes is used to introduce, advocate or praise a good, service, or person or to attract public attention to a good, service, or person, which is placed or can be seen, read, and heard from a place by the public, except those carried out by the government.

Effectiveness

According to Mahmudi (2016) "Effectiveness is a measure to determine whether or not success has been achieved in achieving predetermined goals". According to Mardiasmo (2016:134) explains that "Effectiveness is a measure of success or failure.

The achievement of an organization's goals achieves its goals. An organization can be said to be effective if it has successfully demonstrated success in achieving its goals.

In relation to billboard tax, the effectiveness of billboard tax is a measure or tool used to calculate the realization of revenue with the revenue target of billboard tax or it can also be said to be the relationship between the output and the objectives of the organization.

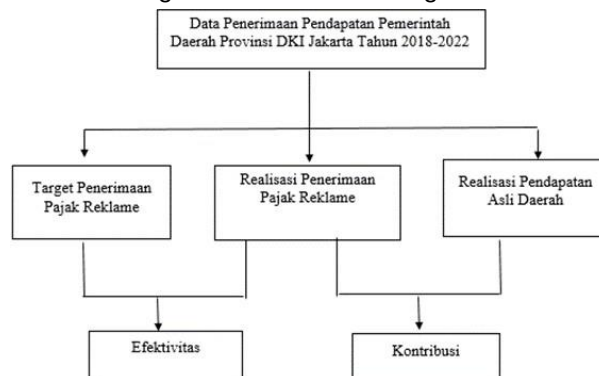
Contribution

According to the Big Indonesian Dictionary (KBBI), "Contribution is a contribution or it can also mean contribution money, so contribution is the contribution of every activity, role, input, idea and others". According to Mahmudi

(2016) Contributions are all forms of assistance provided by a tax system that are used to help successfully carry out government and sustainable development.

Contribution is used to determine how much billboard tax on local taxes contributes to the receipt of local revenue so as to provide a clear picture to increase billboard tax revenue regarding actions or policies carried out by local governments.

Figure 1. Frame of Thought



Source: Author's Processed Results (2023)

METHODS

Type of Research

In this study using quantitative descriptive analysis research. Descriptive research is a research method used to describe or analyze a research result. The purpose of descriptive research is to provide descriptive explanations, as well as provide validation regarding the phenomenon being studied (Ramdhan, 2021:7).

Operational Definition of Variables

1. Effectiveness Analysis

According to Mahmudi (2016) Effectiveness is a measure to determine whether or not success has been achieved in achieving the goals that have been set. An organization can be said to be effective if it has succeeded in showing success in achieving goals (Pusvitaloka et al., 2022):

$$\text{Effectiveness Reclame} = \frac{\text{Realisasi Penerimaan Pajak}}{\text{Target Penerimaan Pajak Reklame}} \times 100\% \quad (1)$$

The following criteria are used in measuring the level of effectiveness of the billboard tax:

Table 2. Effectiveness Level Criteria

No.	Percentage	Criteria
1	>105%	Highly Effective
2	85% - 104%	Effective
3	75% - 84%	Effective Enough
4	<75%	Ineffective

Source: (Modified from Mahmudi, 2019: 190)

2. Contribution Analysis

According to Mahmudi (2019) Contribution is all kinds of assistance provided by a tax system that is used to help successfully carry out government and sustainable development. Contribution is used to determine the extent to which billboard tax contributes to the receipt of local revenue.

If the calculation of the contribution of billboard tax produces a percentage exceeding 30%, then the contribution of billboard tax collection performance is good. The higher the tax contribution, it will encourage an increase in local revenue, the greater the contribution means the greater the role of local taxes on local revenue, and vice versa, if the comparison results are smaller, it means that the role of local taxes on local revenue is also small (Pusvitaloka et al., 2022):

$$\text{Contribution Reclame} = \frac{\text{Realisasi Penerimaan Pajak}}{\text{Realisasi Penerimaan PAD}} \times 100\% \quad (2)$$

The following criteria are used in assessing the contribution of Billboard Tax:

Table 3. Contribution Rate Criteria

No.	Percentage	Criteria
1	0,00% - 10%	Very Less
2	10,00% - 20%	Less
3	20,00% - 30%	Medium
4	30,00% - 40%	Good enough
5	40,00% - 50%	Good
6	>50%	Very good

Source: (Mahmudi, 2016:142)

Population and Sample

The population used in this study is the DKI Jakarta Provincial Government Financial Report or through the official website ppid.jakarta.go.id. The sample in this study comes from part of the population, namely the data report on the realization of billboard tax revenue, the target of billboard tax revenue, and the realization of Regional Original Revenue (PAD) of DKI Jakarta Province using data before and during the covid 19 pandemic, namely 2018-2022.

Data Collection Methods

The data collection method in this study uses several techniques to obtain data about the object to be studied, including documentation, literature study, and observation.

Data Analysis Method

This study uses data analysis methods in the form of quantitative descriptive analysis methods. Calculate and analyze data using secondary data to get differences in billboard tax revenue for DKI Jakarta Province before and during the covid 19 pandemic.

RESULTS AND DISCUSSION

Results

1. Analysis of Billboard Tax Effectiveness

The results of the effectiveness of DKI Jakarta's billboard tax from 2018 to 2022 are as follows:

Table 4. Effectiveness of DKI Jakarta Province's Billboard Tax Revenue 2018 - 2022

YEAR	TARGET 1	REALIZATION 2	PERCENTAGE 2 : 1	DESCRIPTION
2018	1.150.000.000.000	1.014.794.778.877	88.24%	Effective
2019	1.050.000.000.000	1.078.475.754.645	102.71%	Effective
2020	775.000.000.000	819.413.729.352	105.73%	Highly Effective
2021	875.000.000.000	928.142.139.511	106.07%	Highly Effective
2022	1.250.000.000.000	1.095.916.078.306	87.67%	Effective
Average			98.09%%	Effective

Source: LKPD of DKI Jakarta Province (Data Processed), 2023

Based on the table above, it shows that in 2018 the billboard tax has been set a revenue target of Rp. 1,150,000,000,000, - unrealized at Rp. 1,014,794,778,877, - and the level of effectiveness of billboards obtained a percentage of 88.24% with an effective effectiveness criterion value.

In 2019 the billboard tax has been set a revenue target of Rp. 1,050,000,000,000, - has been realized at Rp.1,078,475,754,645, - and the level of effectiveness of billboards obtained a percentage of 102.71% with an effective effectiveness criterion value. In 2020 the billboard tax has been set a revenue target of Rp.775,000,000,000, - has been realized at Rp.819,413,729,352, - and the level of effectiveness of billboards obtained a percentage of 105.73% with a very effective effectiveness criterion value.

In 2021, the billboard tax has been set a revenue target of Rp.875,000,000,000, - realized at Rp.928,142,139,511, - and the level of effectiveness of billboards obtained a percentage of 106.07% with a very effective effectiveness criteria value. In 2022 the billboard tax has been set a revenue target of Rp. 1,250,000,000,000, - unrealized at Rp.1,095,916,078,306, - and the level of effectiveness of billboards obtained a percentage of 87.67% with an effective effectiveness criterion value.

Based on the results of the data obtained related to the effectiveness of billboard tax, it shows that for five years the average effectiveness of billboard tax in DKI Jakarta Province from 2018 to 2022 is 98.09%, which means that the average effectiveness of billboard tax in DKI Jakarta Province shows effective criteria.

2. Contribution Analysis of Billboard Tax

Table 5. Contribution of Reclame Tax Revenue of DKI Jakarta Province in 2018 - 2022

YEAR	PAD REALIZATION 1	REALIZATION 2	PERCENTAGE 2 : 1	DESCRIPTION
2018	43.327.136.602.811	1.014.794.778.877	2.34%	Very Less
2019	45.707.400.003.802	1.078.475.754.645	2.36%	Very Less
2020	37.414.754.711.193	819.413.729.352	2.19%	Very Less
2021	41.606.307.405.630	928.142.139.511	2.23%	Very Less
2022	45.608.404.729.501	1.095.916.078.306	2.40%	Very Less
Average			2.31%	Very Less

Source: LKPD of DKI Jakarta Province (Data Processed), 2023

Based on the table above, it shows that in 2018 the realization of PAD was Rp.43,327,136,602,811, - while the realization of billboard tax revenue was Rp.1,014,794,778,877, - and the level of contribution of billboards in PAD revenue obtained a percentage of 2.34% with a contribution criterion value of very less.

In 2019 the realization of PAD was Rp.45,707,400,003,802, - while the realization of billboard tax revenue was Rp.1,078,475,754,645, - and the level of contribution of billboards in PAD revenue obtained a percentage of 2.36% with a contribution criterion value of very less. In 2020 the realization of PAD was IDR.37,414,754,711,193, - while the realization of billboard tax revenue was IDR.819,413,729,352, - and the level of contribution of billboards in PAD revenue obtained a percentage of 2.19% with a contribution criterion value of very less.

In 2021, the realization of PAD was IDR 41,606,307,405,630, - while the realization of billboard tax revenue was IDR 928,142,139,511, - and the level of contribution of billboards in PAD revenue obtained a percentage of 2.23% with a contribution criterion value of very less. In 2022 the realization of PAD was Rp. 45,608,404,729,501, - while the realization of billboard tax revenue was Rp. 1,095,916,078,306, - and the level of contribution of billboards in PAD revenue obtained a percentage of 2.40% with a contribution criterion value of very less.

Based on the results of the data obtained regarding the contribution of billboard tax, it shows that the average contribution of billboard tax in DKI Jakarta Province has very little effect on local revenue for three years from 2019 to 2021, namely 2.31%, which indicates that the contribution criteria are very lacking.

Discussion

Based on the results of this study, it is quite useful for the government so that it can be used as a decision in setting regulations for the next year better. As well as immediately completing the licensing process that takes a long time so as not to make it difficult for taxpayers to carry out billboard tax payments. This billboard tax is a fee that must be paid by the organizer in order to obtain a billboard operating permit. If you do not pay the billboard tax, the organizer's banner will be taken down. Whether or not it is effective is highly dependent on the tax collector for billboard tax collection activities.

The results of research on the effectiveness of billboard tax from the table

above can be seen that there has been an increase in billboard tax revenue in DKI Jakarta Province from the last three years. Table 4.1 shows that the overall average effectiveness of billboard tax has an average billboard tax in DKI Jakarta province in 2018-2022 which is 98.09%, which means that the average effectiveness of billboard tax in DKI Jakarta Province has effective criteria.

The results of the study in 2018 the effectiveness rate of billboard tax revenue was 88.24% with effective criteria. In 2019 the effectiveness rate of billboard tax revenue increased to 102.71% with effective criteria. In 2020 the effectiveness rate of billboard tax revenue has increased to 105.73% with very effective criteria. In 2021 the effectiveness rate of billboard tax revenue has increased to 106.07% with very effective criteria. In 2022 the effectiveness rate of billboard tax revenue decreased to 87.67% with effective criteria.

That overall the criteria for the effectiveness of billboard tax in DKI Jakarta Province before and during the covid 19 pandemic are in the effective category. Although in percentage terms from 2019 to 2021 it has increased every year, but in percentage terms, the effectiveness of billboard tax in DKI Jakarta Province before and during the covid 19 pandemic is in the effective category. The value starting in 2020 has decreased its target value and realization which is quite far from 2019, namely at the beginning of the covid 19 pandemic outbreak, which in 2020 is still the beginning of the pandemic, then the second wave in 2021 which has the highest cases due to delta variants and enforcing PPKM policies.

Based on the results of the analysis related to the effectiveness of Reclame Tax in DKI Jakarta Province, it shows that the percentage value and realization of Reclame Tax revenue have increased and decreased. This target was lowered in mid-2020 due to the covid 19 pandemic whose impact was felt due to a decrease in tax revenue. This decrease was due to several billboard taxpayers reducing their company's publishing budget. Then the taxpayer's ability to pay their tax obligations weakened.

The reason for the decline in billboard tax revenue, especially in 2020, is due to a decrease in the target agreed upon by the government. In addition, non-payment of taxpayers is the cause of the decline in billboard tax revenue. Then the cause of the decline in billboard tax revenue is due to the lack of socialization and completeness of taxpayer data, as well as taxpayer ignorance of the importance of taxes for regional development. The lack of awareness is because some taxpayers still think that the purpose of taxes is only to reduce their income. This causes many taxpayers to make illegal billboards and not carry out their tax obligations.

Efforts made to achieve the target during the covid 19 pandemic are implementing a policy of eliminating administrative sanctions for tax delays for billboard tax provisions. Coordination with authorized agencies to speed up the licensing process. Collecting data on new billboard tax objects and billboards with BDU status. Take law enforcement action against billboards that do not comply with the provisions with related agencies. Implement active collection through forced letters, confiscation and auction, and optimize the role of tax bailiffs. Then intensively monitor billboard tax payments.

The results of research on the contribution of billboard tax from the results of the description above that the amount is very less to the Regional Original Revenue (PAD) of DKI Jakarta Province can be seen in table 4.2 shows that the contribution of billboard tax as a whole has an average billboard tax in DKI Jakarta province in 2018-2022 which is 2.31% which means that the average contribution of billboard tax in DKI Jakarta Province is very less.

The results of the study in 2018 the contribution of billboard tax revenue

was 2.34% with very poor criteria. In 2019 the contribution of billboard tax revenue amounted to 2.36% with very poor criteria. In 2020 the contribution of billboard tax revenue amounted to 2.15% with very poor criteria. In 2021 the contribution of billboard tax revenue was 2.23% with very poor criteria. In 2022 the contribution of billboard tax revenue experienced a slight increase to 2.40% with very poor criteria.

That the overall criteria for the contribution of billboard tax to local revenue in DKI Jakarta Province before and during the Covid 19 pandemic are in the very poor category because the percentage value obtained is still very poor because the results of the analysis are still below 10%, so the contribution made by billboard tax to local revenue is considered less than optimal.

The contribution made by billboard tax to Local Revenue in DKI Jakarta Province is still very insufficient due to the high target of Local Revenue, and the small contribution of billboard tax is also due to the low revenue of billboard tax when compared to other taxes. The lack of contribution of billboard tax to PAD is also due to the relatively small policy of the Provincial Government.

DKI Jakarta in setting the billboard tax revenue target. In addition to increasing billboard regulations, DKI Jakarta Province does not follow the supervision and control of taxpayers so that there are still many leaks that lead to many illegal billboards and taxpayers who are still late and not detected properly.

In addition, there is the Covid 19 Pandemic disaster so that many billboard organizers do not extend the implementation and the completion of the licensing process which still takes a long time so that it makes it difficult for taxpayers to carry out billboard tax payment obligations and many companies have turned to social media to promote their products compared to using billboards so that it greatly affects the contribution of billboard tax to Regional Original Revenue (PAD).

From the results of the calculation of the contribution of billboard tax to PAD, it can now be seen that there is no increase due to the absence of a strategy or policy provided by the DKI Jakarta Provincial Government for progress in increasing billboard tax revenue which is still low when compared to other taxes, from the data that has been processed from 2018 to 2022 there has been no change in the contribution or percentage that has increased now still unable to increase revenue from billboard tax, namely with the average contribution of billboard tax from 2018-2022 which is only 2.31%, less than 10% which is included in the criteria is very suboptimal for Regional Original Revenue.

The contribution of billboard tax to local revenue still needs to be optimized. A good collection system and procedure is needed to optimize billboard tax collection. Indicators of success or failure of tax collection are determined by the tax administration applied by the collecting agency. In addition, to increase local revenue from billboard tax, the placement of billboards must also be controlled to reduce the possibility of revenue losses from billboard tax. Billboards that are found to violate applicable regulations must be dealt with. The installation of billboards must be done with appropriate permits and requirements. Without such permits and regulations, it is difficult for the DKI Jakarta Local Government to collect billboard tax and control construction.

Outdoor advertising trends are now developing in the form of billboards to answer consumer resolutions that are sharper and clearer in advertising. Billboard advertising media is also growing every year, because billboard advertising media is very easy and convenient to use. In addition, the cost of billboard advertising is also more dynamic following consumer needs. Unlike static ads such as billboards or posters, billboards can offer more advertising freedom to consumers. Digital outdoor advertising is also proven to generate 30% of global advertising

revenue. This is what makes advertisers to continue optimizing their ads for greater success.

Making a future strategy so that people advertise more and more, namely with the rapid economic development in DKI Jakarta Province, people or communities who have businesses or products really need advertising media to promote their products or businesses. Currently, DKI Jakarta Province's business is growing both in the service and business sectors. The increase in economic output is due to the increasing mobility of the community after the revocation of PPKM. One of the tools for holding promotions is advertising, so the demand for billboards is increasing.

The policy aspect carried out by the DKI Jakarta Provincial Government to increase billboard tax revenue is by means of the local government can increase the billboard tax rate so that local revenue increases by changing the billboard tax rate.

Regional Regulation Number 12 Year 2011. Collecting data on potential billboard tax places. Providing summons to taxpayers who are not registered but have installed billboards (illegal). Providing notification letters to potential taxpayers so that billboard tax payments are not late. In addition to increasing Local Revenue from billboard tax, billboard installation control must also continue to be carried out to reduce the potential loss of revenue from billboard tax.

Therefore, until now the Regional Government has not updated the old Regional Regulation with a new one, from 2011 to 2023 the Regional Regulation has not been updated. Therefore, there is no strategy from the DKI Jakarta Provincial Government to increase the effectiveness and contribution of billboard tax. If the Regional Regulation changes, the billboard tax rate will also change so that it can add regulatory policies so as not to hamper billboard tax revenues which are now still low and will then increase.

Currently, the regulation still uses Local Regulation No. 12/2011 on billboard tax. For the billboard tax rate set by the current old Regional Regulation, it is still imposed at 25% with the rental value of the billboard as the basis for tax imposition. Local regulations from 2011 until now in 2023 the Local Government has not updated the local regulations. Therefore, the amount of billboard tax that must be paid by the organizer still remains at 25%.

As the results of the calculation of effectiveness and contribution that have been processed and analyzed above will not experience significant changes if there is no strategy from the local government in changing local regulations. In effectiveness, it has increased in effective criteria, but the target and realization in 2020 have decreased quite far from 2019, because there is an outbreak of the covid 19 pandemic. Then, especially in the contribution of billboard tax, it will not be able to increase if the billboard tax revenue is still low and the relatively small policy of the DKI Jakarta Provincial Government in setting the billboard tax revenue target and the percentage is still less than 30%, so the contribution or contribution of billboard tax collection performance is still considered less than optimal implementation of development in the region to local revenue. The higher the contribution of billboard tax, the greater the increase in local revenue, the greater the role of billboard tax to local revenue.

CONCLUSION

Based on the results of the research and discussion that has been carried out, the following conclusions can be obtained:

1. Research Results The effectiveness of billboard tax revenue in 2018-2022 has increased every year in a row except in 2022 it has decreased, with an

average level of effectiveness of billboard tax revenue of 98.09% and is classified as effective criteria. Although the level of effectiveness of billboard tax has increased and is included in the effective criteria, in 2020 the target and realization of billboard tax revenue has decreased considerably from 2019, namely at the beginning of the covid 19 pandemic outbreak, which in 2020 is still the beginning of the pandemic, then the second wave in 2021 which has the highest cases due to delta variants and enforcing PPKM policies.

2. Research Results The contribution of billboard tax to the Regional Original Revenue (PAD) of DKI Jakarta Province in 2018-2022 is classified as very poor, namely by having an average contribution of 2.31%. the difference before and during the covid 19 pandemic the contribution still did not reach the plan set by the government. So this proves that the plans made by the government do not affect efforts to increase billboard tax on the Regional Original Revenue of DKI Jakarta Province.
3. There is no strategy from the Local Government to update the Regional Regulation from 2011 to 2023 in order to increase the effectiveness and contribution of billboard tax, it should be by means of the Local Government changing the old Regional Regulation with the new one to be able to increase the billboard tax rate so that local revenue will also increase and can increase the billboard tax revenue of DKI Jakarta Province to the Regional Original Revenue which is still low. Currently the regulation still uses Regional Regulation Number 12 of 2011 concerning billboard tax.

ADVICE

Based on the results of the discussion and conclusions above, the following suggestions can be given:

1. The DKI Jakarta Provincial Government and especially the relevant agencies are needed to improve performance so that it is even better in the future by conducting socialization to the public in order to increase taxpayer awareness to carry out obligations and can reduce the number of illegal or illegal billboards.
2. The government needs to improve human resources and tax collection systems and increase billboard tax payments by changing Local Government policies in setting relatively large billboard tax revenue targets, collecting data from taxpayers, checking tax rates, supervising tax administration and creating familiarity with the community so that the contribution of billboard tax to local revenue also increases.
3. The Local Government needs to update by changing the old Regional Regulation, namely Regional Regulation Number 12 of 2011 with a new one. In order to increase the effectiveness and contribution of billboard tax, the local government can increase the billboard tax rate so that local revenue increases and can increase the billboard tax revenue of DKI Jakarta Province which is still low.

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