

## Analysis of the Implementation of the Auction Policy for the Execution of Tax Confiscated Goods at the Bekasi City State Property and Auction Services Office

Sultan Zainurrofiq Alamsyah

Stiami Institute of Social Sciences and Management, Indonesia

Coresspondent : [sultanzainurrofiq8@gmail.com](mailto:sultanzainurrofiq8@gmail.com)

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**ABSTRACT:** The Tax Execution Auction is an auction conducted by the DGT to carry out the execution of confiscated property of a Taxpayer, the property auctioned and the proceeds become a supporting sector for state financial revenues. This study aimed to identify and analyze the implementation of the Tax Execution Auction policy. This study used the Van Meter and Van Horn theory to explore the results of the study. This study applied a descriptive qualitative method, where researchers collect data through interviews, documentation, and observation. The research location was at the service office of state property and auction Bekasi. The results of this research stated that the implementation of the Tax Execution Auction policy can be said to have not been carried out properly because there are still many obstacles. The obstacles that hinder the implementation of the policy, i.e., the absence of documents or incomplete documents from confiscated auction items and resistance from asset owners and lack of information for the public.

**Keywords:** Implementation, Tax Execution Auction, KPKNL Bekasi.



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## INTRODUCTION

Every country certainly has a source of state income, namely taxes, which play an important role in state life, especially as supporting the implementation of state development where tax revenues are more dominant than other revenues. Because Taxes can be renewed according to the income or economic results of individuals or entities, so that taxes are the majority source of state revenue.

Mardiasmo (2016) also explains tax as a contribution that the public pays to the state to fill the state treasury based on legislation, and its implementation is also coercive, without any compensation for services. Its use is to fund financing for the public interest.

Based on this understanding, it can be concluded that taxes collected by the state are mandatory and collected in accordance with legislation, so that legally guaranteed, the proceeds from tax payments are used to facilitate the community in the public sector.

The legal basis for tax collection is explained in Article 23A of the 1945 Constitution which states that taxes or other levies that are coercive in nature are to meet the needs of the state in accordance with statutory regulations. Also in other cases, including as part of legal science, it is also not identified as a source of law that does not clearly comply with the legal definition. The existence of legal rules regarding taxes is only in written form and not from custom. So what is included as a source of written tax law includes Tax Agreements, Tax Doctrine, and Tax Jurisprudence.

A country can be said to be successful when the compliance of taxpayers in fulfilling all their outstanding tax obligations can be fulfilled appropriately and well. However, in Indonesia this is not being implemented well, because some people still don't care about the taxes they owe, and there are still many attempts to avoid the taxes of their insured. For example, when the time has come for the tax payment that must be paid, there are still many who have not shown good intentions to make the payment, because the time is late or the payment amount is less.

In that incident, the fiscus was able to charge the taxpayers that were listed in Law No. 19 of 2000 on Tax Collection by Forced Letter (UU PPSP), the importance of this tax collection carried out by the fiscus against taxpayers who have passed the due date and have not paid or tax debt on his responsibility.

Failure to fulfill these tax obligations will have an impact on tax debts that must still be paid off. As conveyed in Article 1 Number 8 of the PPSP Law, it is stated that Tax Debts are tax payments which are mandatory for taxpayers, in which there are administrative sanctions, for example with interest or fines as well as increases as stated in a tax assessment letter or similar letter as stated in legislation has been determined that regulates it. Tax collection is a series of collecting taxpayer debts to pay off tax debts or tax collection costs through giving warnings or reprimands as well as notifications through letters of coercion, confiscating and selling confiscated goods.

The collection process begins with the issuance of a warning letter, this warning letter usually appears when the taxpayer is listed as having a tax debt in the notification letter (SPT), then a Tax Underpayment Assessment Letter (SKPKB) or Additional Underpayment Assessment Letter (SKPKBT) is issued. However, when a letter has been sent and it is found that the taxpayer still has not paid off the tax owed, then within 1 month the tax authorities issue a forced letter, this forced letter then becomes an order that the tax authorities issue for payment of the tax debt that is incurred when it exceeds 2x24 hours. issuance of confiscation.

In PP no. 135 of 2000 which contains a confiscation mechanism related to tax collection through a forced letter, in Chapter II article 3 paragraph (4) states that, confiscation activities are carried out through preliminary means of movable goods, but with other or special conditions it can be carried out directly by confiscating immovable goods.

Confiscation is also determined by tax bailiffs by observing each amount of tax owed and the level of ease of sale or disbursement of the movable or immovable goods. Confiscation is excluded for any goods that are a basic need for the person to continue their life or continue their business. Next, after confiscating the confiscated goods, they must be auctioned to maximize state revenues.

Auctions have long been known as an alternative way of selling goods, but the meaning of auction is still often confused. Based on Financial Regulation no. 27/PMK.06/2016 and finally transferred to Financial Regulation No. 213/PMK.06/2020 which states that an auction is an activity to sell goods which is carried out openly to the public through an oral and/or written price bidding mechanism where to determine the price of auctioned goods it is taken from the highest price offered by starting with an Auction Announcement (Grace & Nyoman, 2020).

According to the head of the Pekanbaru KPKNL, Rachmat Kurniawan stated that there is a desire to create an auction that is more effective, efficient, simple, accountable, transparent, modern, and guarantees legal certainty in the process. There are additional types of auctions related to execution, namely auctions for the execution of confiscated goods, auctions for the execution of evidence of criminal acts, and auctions for the execution of confiscated objects from the Corruption Eradication Commission. (Nasution & Emmi, n.d.).

Sudiono (2001: 52) also explains that an auction is a form of sales effort carried out in public to find the highest price bidder, and its implementation is led by an official who has authority over the auction (Hariyadi, 2018).

The price formation during the auction process is obtained through direct communication through the offer desired by the seller and the buyer's request to submit the highest bid value. There is no doubt that up to now, auctions are still an indicator in achieving justice and an administrative effort to manage state assets more reliably, so that they can be used as a means provided by the public to be able to sell assets at the maximum price for them. In general, auctions are carried out publicly or in public and can guarantee transparency and prevent planned collusion between sellers and buyers as an effort to fulfill the principles of better governance (Helena Samosir 2021).

The auction must be preceded by notification which requires the parties consisting of participants, applicants, guides and officials related to the auction to attend at the specified time. Auctions are held at the State Property and Auction Services Office (KPKNL) led by auction officials and can be guided by auction guides based on the laws stipulated regarding auctions while the Regional Government or the Directorate General of Taxes is only the auction applicant. The auction consists of     There are 2 types of auctions carried out by auction officials, namely execution and non-execution auctions, in which there are two types of mandatory and voluntary non-execution auctions.

M. Yahya H. (1991: 1) also stated regarding: execution auction as a legal action carried out by the court against the losing party in a case, as a mechanism for ongoing examination of the entire civil procedural legal process.

It was then explained that execution auctions include auctions of tax confiscated goods, as well as implementation in determining court decisions or various other documents based on the laws that regulate them.

In its implementation, the prosecutor's office or police are the applicant or seller of the goods being auctioned, while the buyers are taxpayers or the public in general who have an interest in the goods being auctioned and then offer themselves to become auction participants. Meanwhile, at the auction of goods confiscated from taxes, it is explained as various goods from taxpayers that are sold on the grounds that there is a tax debt that is still covered, so that as a last resort that can be carried out legally it is also related to the disbursement of tax arrears, so that the auction will support the implementation of the collection function taxation.

Table 1 Data on the Value of Confiscated Objects and Realization of Auctions at the Bekasi City KPKNL

No	Year	Object Value Tax Confiscation	Realization Auction	Pensentase
1	2017	11.116.722	52.676.666	473,85%
2	2018	19.458.604.963	6.538.715.008	33,60%
3	2019	152.584.255.500	28.085.620.018	18,40%
4	2020	3.392.700.000	3.490.823.044	102,89%
5	2021	11.616.247.520	2.158.009.999	18,57%

Source: Bekasi City KPKNL, reprocessed by researchers, 2022

It can be seen from the table above that auction realization has decreased significantly in 2019, reaching 18.40% with the value of tax confiscated objects being too high at Rp. 152,584,255,500 but the auction realization decreased greatly by Rp. 28,085,620,018 was due to the Covid-19 pandemic that hit Indonesia and most recently in 2021 there was a percentage decrease of 18.57% with the value of the confiscated object being IDR. 11,616,247,520 and the auction realization was IDR. 2,158,009,999, this problem also lies in the fact that the execution auction carried out by the Bekasi City KPKNL was not optimal.

Based on the results of pre-research observations and interviews, the following problems can be identified:

1. The implementation of the execution auction was not optimal.
2. Execution auction notification that does not attract the public.
3. Lack of socialization of execution auction activities which are not widely disseminated.
4. Low level of community participation in execution auctions.
5. Goods resulting from execution auctions can be sued by debtors or third parties.
6. The public lacks understanding of the auction application documents.

7. Unfamiliarity with auctions among the public.
8. Public or auction participant dissatisfaction with unclear auction services.
9. It is difficult to sell goods confiscated from tax that are less than marketable.
10. Auction object documents that are not the same as the object

Within the scope of the research, the author focuses the research so that the discussion does not stray from the main issues to be discussed, including:

1. Implementation of the auction policy for the execution of tax confiscated goods at the Bekasi City State Wealth and Auction Office.
2. Obstacles that occur in implementing the auction policy for the execution of tax confiscated goods at the Bekasi City State Wealth and Auction Office.
3. Efforts will be made to overcome obstacles to the implementation of the auction for the execution of tax confiscated goods at the Bekasi City State Assets and Auctions Office.

Referring to the background and scope of research described above by the researcher, the author can formulate questions as follows:

1. How is the implementation of the policy for executing tax confiscated goods auctions at the Bekasi City State Property and Auction Services Office?
2. What are the obstacles in implementing the policy for carrying out auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office?
3. What are the efforts of the Bekasi City State Assets and Auctions Office in overcoming obstacles to the implementation of policies for implementing tax confiscated property auctions?

As the question stated, this research aims, among other things, to:

1. Identifying the implementation of policies for carrying out auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Office.
2. Identifying obstacles encountered in each implementation of the policy for executing auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office.
3. Identify the efforts of the Bekasi City State Property and Auction Office to overcome its obstacles.

## **Implementation**

Implementation is based on the opinion of Mazmanian and Sebastiar through Wahab (2008), namely an activity of carrying out basic policy decisions in the form of legislation, or it can also be in the form of crucial executive orders or decisions or decisions from a judicial body.

Van Meter and Van Horn, Agustino (2017) also stated that implementation is an activity of an individual or group of people or government or private officials whose aim is to achieve a goal that has previously been determined through a policy, and the activity is centered on new

implementation while going through the legitimation process. following the allocation of resources, the funds that have gone through an agreement do not start with setting public policy targets, but rather proceed to the implementation stage.

Van Meter and Van Horn state the influence of successful implementation as conveyed by Agustino in his book entitled Basics of Public Policy (2017), below:

1. Policy Measures and Objectives are the success of policy implementation which can be calculated through policy measures and objectives that are very realistic with the socio-culture in a policy, therefore it is difficult to realize public policy to achieve success.
2. Policy Resources is the success of implementing a policy which is still based on the capability to maximize each resource. For example, humans are said to be the most important resource that determines the success of implementation. There are certain stages in which more emphasis is placed on the quality of human resources. However, when the expertise or habits of these resources do not exist, it will be very difficult to realize the successful implementation of a public policy.
3. The characteristics of an Implementing Agent are a highlight of the activities within an organization, both formal and informal, that follow its implementation. The success of a policy is important because it influences various characteristics that are suitable and appropriate for the agent who implements it. Then the area or scope of implementation will be more predictable when choosing an implementing agent.
4. Attitude/Tendency (Disposition) is all attitudes of acceptance or rejection of an organizer that can influence the success of its implementation. So that the policies that are implemented are not based on results formulated by those who understand the problem better, but rather implementers implementing policies "from above" (top down) who do not yet understand the problem.
5. Communication between organizations and activities is a communication management activity needed for people involved in implementation to prevent the possibility of miscommunication between implementers. If communication management is better, the smaller the number of errors that may occur.
6. The Economic, Social and Political Environment is a measurement of the external environment that has encouraged the level of success achieved by public policies. When an economic, social and political environment is found that does not support it, it will also potentially be a factor causing failure in performance in implementing the policy.

## **Tax Collection**

Rusdji (2004) stated that tax collection is a series of activities to make or encourage payment from taxpayers for the tax they owe through several methods. These methods can consist of warnings or warnings, collection at once and immediately through the service of forced letters, proposing prevention, confiscation, taking hostages, or then selling confiscated tax items.

Rochmat Soemitro in Ely Suhayati and Siti Kurnia Rahayu through a book entitled Taxation, Theory and Technical Calculations (2010), said that: collection is every activity of the Director

General of Taxes, to take action against taxpayers who violate the statutory provisions for paying dues for their tax obligations.

### **Foreclosure**

Meanwhile, confiscation is an action carried out by the Tax Bailiff in order to gain control over the goods from the Tax Insurers as collateral to be able to pay off the tax owed (TMBooks, 2015). When 2 x 24 hours have passed since the issuance and notification of the Forced Letter has not been written, the Official can issue an Order to Execute the Confiscation.

As for the implementation, the Tax Bailiff carrying out the confiscation must be witnessed by at least two adults, Indonesian citizens, the Bailiff knows them, and can be trusted. The Tax Bailiff must also have a Minutes of Execution of Confiscation complete with the signatures of the Bailiff, Tax Insurer, and witnesses.

### **Confiscated Goods**

In principle, the purpose of confiscation is to guarantee the tax debt that the taxpayer still has to fulfill. So, this confiscation must be carried out on goods in residences, places of business, or other places which are under the control of another party or which are used as collateral for the repayment of certain debts. If the taxpayer or tax insurer still has not paid off the debt as explained in the SKP, it is possible for a new confiscation to be carried out.

### **Auction**

Sudiono (2001: 52) explains that an auction is a form of sale that is held in the presence of an audience led by an auction official to seek the highest bid for the object being auctioned.

Minister of Finance Regulation No. 213/PMK.06/2020, auction is explained as a form of selling goods openly in front of someone, through price offers in written and/or verbal form to find the best offer, starting with an announcement of the auction.

## **METHOD**

The research approach that researchers use is a qualitative approach, or one that is not tied to statistical calculations, but rather obtains the data needed to find research results. This research cannot be separated from the science of research systematically and in accordance with the applicable order and regulations.

The aim of conducting this qualitative research is to reveal qualitative information through a description of a problem. The reason researchers chose it was also because the data would be more descriptive in nature, not stated in a hypothesis. To gain an understanding of the implementation of existing auctions, based on the nature of the problem, this research is a type of descriptive research, because it is focused on analyzing the implementation of auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Service Office.

In this research, the informants who have been determined are expected to be able to provide various information that the researchers need, therefore the researchers chose 6 informants in this research, including the following:

- 1) Informant 1: Mr. Kuncoro S.H. Auction Officer at the Bekasi City Auction and State Services Office
- 2) Informant 2: Lidya Fransiscani S.H. Auction Officer of Bekasi City State Services and Auctions Office
- 3) Informant 3: Drs. Dwikora Harjo, M.Si, MM., CRGP, as an informant from the tax lecturer at the STIAM I Institute Bekasi
- 4) Informant 4: Mr Suryadi S.M is a taxpayer who participated in the execution auction

In this research, the location chosen in the research analysis of the implementation of the auction policy for the execution of tax confiscated goods at the State Property and Auction Services Office is located at Jl. Sergeant Aswan No.8D, RT.002/RW.009, Margahayu, East Bekasi District, Bekasi City, West Java 17113.

## **RESULT AND DISCUSSION**

Previously, the researcher explained the background to the research, strengthened the research theory, and the research methods used, so in the results of this research the researcher will explore to get the results obtained by the researcher, in this subchapter the researcher will explain the Analysis of the Implementation of Goods Execution Auction Implementation Policy. Tax Confiscation Results at the Bekasi City State Property and Auction Service Office by conducting online and face-to-face interview research.

By conducting this research, the method used by researchers is a descriptive qualitative method by collecting data by interviews, observation and documentation. The results obtained in this research will be interpreted as provided by informants, either through interviews or existing documents or written data relating to the implementation of the policy for implementing auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Service Office.

### **1. Implementation of the Auction Implementation Policy for the Execution of Tax Confiscated Goods at the Bekasi City State Property and Auction Services Office.**

#### **a. Size and Purpose**

According to Van Meter and Van Horn (in Sulaeman, 1998), measuring the performance of policy implementation must emphasize certain measures and objectives that must be achieved by policy implementers. Policy performance is basically an assessment of the level of achievement of these standards and targets. details of the objectives of overall policy decisions in the form of regulatory documents towards determining specific and concrete standards for assessing program performance.

In implementing a policy, it is necessary to have measures and objectives to determine the success of the implementation of the policy by looking at several indicators seen from several indicators that the researcher proposed to informants, consisting of the size and target of the auction implementation, the actions taken that did not reach the target, and the targets for implementing the implementation policy. auction.

Firstly, based on the results of informant interview research, the guidelines for implementing auctions contained in the Minister of Finance Regulation number 213/PMK.06/2020 explain the



implementation of auctions which are the measures or standards for implementing auctions, and the aim of implementing the policy for implementing auctions for the execution of tax confiscated goods. Complete documents such as a letter of ownership of the auction item or an identity letter for the auction item, tax confiscated auction items that are marketable, of good quality or worthy of the highest bid price.

The researcher analyzed that the implementation of the auction implementation policy was in accordance with the Minister of Finance's regulation number.213/PMK.06/2020 concerning the implementation of auctions which was used as a guideline for implementing auctions where these regulations covered all measures or standards in the implementation of auctions for the execution of tax confiscated goods and were rejected. measure the implementation of the auction, the auction will not run well or develop if there are no measurements or standards.

The researcher also analyzed the objectives of the auction for the execution of goods confiscated from taxes by having a sales target at the highest price. The implementation of the policy will run well when this objective is met.

It was concluded from the results collected that the implementation of policies related to size and objectives had been carried out well, with this being the measure or standard in the implementation of auctions for the execution of tax confiscated goods. The auction was carried out in accordance with Minister of Finance Regulation number.213/PMK.06/2020. and where the target of the auction for the execution of tax confiscated goods is to have the identity of the owner of the auctioned goods and sell decent quality auctioned goods at the highest price. This is the point where policy measures will continue to develop with the targets achieved, in this case Researchers also responded well that having a sales target at a high price could provide continuity to continue and develop the implementation of the policy for implementing auctions for the execution of tax confiscated goods.

Second, from the conclusions of interviews with informants, the actions taken did not reach the target, namely by carrying out more attractive and extensive marketing and reducing the prices of the tax confiscated auction items so that the tax confiscated auction items could be sold.

The researcher analyzed that the target not being achieved was caused by several influencing factors so that the implementation of the specified target was not carried out or was not achieved optimally. The influencing factors were information, quality and price, where these three were interrelated with the implementation of the auction for the execution of the resulting goods. tax confiscation, in this second point there are actions that must be taken when the target is not achieved by carrying out extensive marketing and repeating the auction at a relatively lower price than the previous auction. This action is an effective way according to researchers to achieve the target so that it can achieve success. implementation policy.

Third, the target in implementing the policy must determine the target in implementing the policy. The target in this research for the execution of the auction for the execution of goods confiscated from taxes is the community.

The researcher analyzed that the implementation policy must have a target in the implementation policy where the target has a very important role or influence on the success of policy implementation. The researcher revealed that the target in implementing the policy for auctioning confiscated tax goods is the community, the community can support the auction implementation

policy. Execute goods confiscated from taxes by following, purchasing and helping to inform all Indonesian people so that they can help the successful implementation of policies for implementing auctions for the execution of goods confiscated from taxes (Arum & Sasmita, 2019).

By already having a target, namely selling goods at the highest price and knowing what to do if you don't reach the target and having a target in implementing policy implementation in accordance with Minister of Finance Regulation number.213/PMK.06/2020. It can be concluded by the researcher that the dimensions of size and objectives in implementing the policy for implementing auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office already have good criteria and implementation in the dimensions of size and objectives.

#### b. Resource

According to Van Meter and Van Horn in Leo Agustino (2008: 142), the success of the policy implementation process is characterized by dependence on the ability to utilize available resources. Resources are very important in policy implementation because the presence of resources can influence success. a policy.

Certain stages of all implementation processes require the presence of human resources who have competent qualities appropriate to the job. In other cases, financial resources, human resources and time are important calculations in the success of policy implementation. As stated by Derthicks (in Van Mater and Van Horn, 1974) that: "New town studies suggest that the limited supply of federal incentives was a major contributor to the failure of the program".

Financial resources are the entire investment model for a program/policy. Human resources are the total in terms of quality or quantity of implementation policy implementers which can cover all target groups. Time resources are the total time to implement the policy. Both must be given great attention in implementing the program/policy for carrying out auctions for the execution of tax confiscated goods.

Based on the research results, it was found that the budget resources were Rp. 621,483,800 given by the government to the Bekasi City KPKNL for announcement of the auction in various media was carried out through newspapers and websites, and document processing in this case required a budget, as well as renting a building to house tax confiscated auction items where the building was used as a storage place. .

Researchers analyze that policy implementation must be supported by sources, one of which is budget resources, where these budget sources become supporting sources in policy implementation, with budget resources provided by the government for the purposes of carrying out auctions for the execution of tax confiscated goods such as announcements. Auctions, document processing and building rentals can support the process of achieving successful implementation of policies for implementing auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office.

Secondly, based on the results of human resources research, in this research the meaning of human resources is employees from the Bekasi City State Property and Auction Service Office. From the results of this research, human resources or employees number 50 employees consisting of 38 State Civil Apparatus employees (ASN) and 12 honorary employees, the informant also revealed

that the lack of employees was because they were still overwhelmed with work, and had carried out the auction execution services for confiscated tax goods, and ideal human resources were needed, this word ideal shows competent experts in their respective fields. Each job is related to auctions and understanding the law. The education level for employees is as low as S1/D4, preferably in the fields of law, economics, management/accounting.

Researchers analyze that the sustainability of policy implementation cannot be separated from human resources, where these human resources can provide success or failure in a policy implementation. Human resources are the main source in carrying out policy implementation. In implementing the policy for implementing auctions for the execution of goods confiscated from taxes, the researcher explained that the human resources in question are KPKNL employees who are still lacking in carrying out auctions for the execution of goods confiscated from taxes and have the criteria for educational level with competency in the field of auctions and law so that they can provide successful implementation of the policy. implementation of auctions for the execution of tax confiscation proceeds. Where the ideal number of human resources and adequate numbers are needed to achieve success in implementing the policy for implementing tax execution auctions.

The three sources of time based on the results of the researcher's interviews concluded that human resources or employees at the Bekasi City State Property and Auction Service Office had provided services in a good time, namely quickly, precisely and accurately.

Researchers analyze time resources as one of the factors in the success of policy implementation, where a policy will not run well without effective time resources. According to researchers, effective, namely fast, precise and accurate with these three factors will support the successful implementation of policy implementation. auction of execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office.

The researcher concluded from the results of interviews and observations that there were differences experienced by the researcher, in the resource dimension in the implementation of the policy for implementing the auction for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office which was not implemented well.

#### c. Implementing Characteristics

According to Van Meter and Van Horn in Leo Agustino (2008: 142), the focus of attention on implementing agents includes formal organizations and informal organizations that will be involved in implementing public policy. In this regard, several elements influence an organization in implementing policies, one of which is Standard Operating Procedures (SOP) and characteristics of research sites in carrying out policy implementation.

Based on the research results collected, it is clear that the characteristics of the implementation of the implementation policy for the execution of tax confiscated goods auctions at the Bekasi City State Property and Auction Service Office have been carried out in accordance with standard operating procedures or SOPs stipulated in Minister of Finance Regulation number. 213/PMK.06/2020 and KPKNL Bekasi City already holds the titles of WBK (Corruption Free Area) and WBMB (Clean Area Serving Bureaucracy) so with the title given, KPKNL already has auction characteristics according to the SOP.

Researchers analyze that successful policy implementation must have strong implementation characteristics where the implementation will influence the results achieved. In the implementation of the auction policy, the execution of tax confiscated goods is strengthened by implementation in accordance with standard operational procedures or SOPs.

SOP is a method or procedure where all activities have been taken into account from all sides and there are sequential stages that must be carried out properly and correctly. This SOP contains a clear and easy to understand framework. Implementation of this SOP is in accordance with Minister of Finance regulation number 213/PMK.06/2020.

These regulations explain the implementation of the auction, such as preparing documents for the items to be auctioned, before the auction is held, the auction official must see the original documents of ownership to the auction participants and how to make a bid until they are appointed as the winner of the auction. This regulation is used as an implementation characteristic where researchers reveal the characteristics of passing SOPs according to established regulations can reach the point where successful implementation occurs.

The researcher concludes that this dimension of implementing characteristics has been implemented well because there are Standard Operating Procedures and the predicate WBK (Corruption Free Area) and WBMB (Clean Area Serving Bureaucracy) which can provide services properly and correctly so that it can provide comfort and a sense of security. towards policy implementation services.

#### **d. Attitudes and Tendencies**

In the opinion of Van Metter and Van Horn in Agustinus (2006): "the attitude of acceptance or rejection of policy implementing agents greatly influences the success or failure of public policy implementation. Attitudes and tendencies are attitudes or characteristics possessed by implementers that can influence the success of an implementation. If he has a good attitude or character, he will be able to carry out policies well as desired by policy makers.

One important role in the success of a policy implementation is attitudes and tendencies. In this research, the researcher focuses on supervision and control as well as government support for the implementation of auctions for the execution of goods confiscated from taxes because in carrying out an implementation, you must have an attitude of support for the implementation and have a tendency for the implementation to carry out supervision and control so that the policy implementation process can run smoothly. well.

Based on the research results, it was found that the government fully supports the implementation of auctions for the execution of tax confiscated goods carried out by the Bekasi City State Property and Auction Services Office as well as the existence of a section to supervise and control the implementation of the auction, namely the internal compliance section in order to supervise the implementation of the auction. Execution of tax confiscated goods is in accordance with applicable regulations.

The researcher analyzed that the results obtained with the researcher's understanding have similarities in that the researcher revealed that an attitude of support for the implementation of policy implementation is very much needed, when a policy is not fully supported, it will become

an obstacle and the failure of a policy implementation, because the implementation of the policy must be fully supported. to achieve success.

The researcher also revealed a very good trend in the execution of tax confiscated goods execution auctions, where the Bekasi City State Property and Auction Service Office has an internal compliance section which has a tendency to control and supervise the execution of confiscated goods execution auctions, with the existence of this section it can provide very good tendencies in carrying out tax execution auctions so that this success can be achieved.

It can be concluded by researchers that attitudes and tendencies have been implemented well, supported attitudes and good tendencies which have a supervisory section to achieve successful policy implementation.

**e. Inter-Organizational Communication**

According to Van Meter and Van Horn in Suharno (2013: 177), a synergistic cooperative relationship is needed so that related agencies can support the success of policy implementation. Communication within the framework of conveying information to policy implementers about what standards and objectives must be consistent and uniform from various sources of information.

In this research there are 2 points of communication between organizations, namely communication of requirements to the public, communication between the tax office or KPP and the Bekasi City State Property and Auction Service Office.

The first point from the research results collected is that the communication carried out to provide information on conditions or other things still goes through printed media, leaflets and websites, by providing information that the main conditions that must be met by the public when they want to take part in the auction for the execution of tax confiscated goods are KTP, NPWP, Savings Account and Auction Account

Researchers analyze information to the public which is really needed where this information is to simplify and expedite the implementation of policy implementation, in this case a policy implementation in accordance with the Minister of Finance regulation number.213/PMK.06/2020 that the announcement is made 14 days before the day of the auction, to implementation of an auction of tax confiscated goods with a maximum limit of IDR. 20,000,000 through leaflets, daily newspapers, electronic media or websites, for auctions of tax confiscated goods of more than Rp. 20,000,000 announcements only through daily newspapers. With this, the auction for the execution of tax confiscated goods cannot run perfectly without information to the public.

The researcher responded from the results of the interviews conducted that he had provided information to the public through print media and websites. The researcher revealed that the information media were still not optimal because some people were still unfamiliar or unfamiliar with the auction itself, with limited information this would result in a lack of participation. the community in carrying out the implementation of the policy for carrying out auctions for the execution of goods confiscated from taxes.

The researcher means that with the lack of information media for the public, the KPKNL must develop information through social media. Social media in this digital era is very important and influential where people already use mobile phones a lot and access applications such as Instagram,

Twitter and Facebook from these social media. KPKNL's target is to develop communication information media in implementing policy implementation.

The second point is that coordination is really needed between the tax office or KPP and the State Assets and Auction Services Office so as not to cause errors in carrying out auctions for the execution of tax confiscated goods.

Researchers analyzed the communication between organizations referred to in this research, the Tax Office and the State Property and Auction Services Office. The researcher responded from the results collected that this coordination is really needed, where when confiscated goods want to be processed for auction, communication is needed to the auction office or KPKNL, this communication has a big influence on implementation, one of which is regarding the price set by the tax office, documents on confiscated goods and the whereabouts of the tax confiscated goods to be auctioned.

The researcher concluded that communication between organizations has been carried out, but the delivery of information from the KPKNL is still less effective because there are still many people who are unfamiliar with the implementation of auctions for the execution of goods confiscated from taxes. It is necessary to develop information media to achieve successful policy implementation. Therefore, communication between organizations has not been implemented well and there is still a lot that needs to be improved to achieve success between organizations.

#### **f. Economic, Social and Political Environment**

According to Van Meter and Van Horn in Suharno (2013: 177), social, economic and political conditions include environmental economic resources that can support successful policy implementation. The extent to which interest groups provide support for policy implementation, the characteristics of participation, namely support or rejection, as well as the nature of public opinion in the environment, as well as whether the political elite supports policy implementation. What needs to be considered to assess the performance of policy implementation is the extent of the external environment. contribute to the success of public policy. A social, economic and political environment that is not conducive can be a source of problems resulting from failure in policy implementation performance.

In the results of this research, the researcher found that the public response to the implementation of the execution auction for tax confiscated goods was very good. The implementation of the tax execution auction really helped the state. There was nothing wrong with the public fully supporting the auction, but the researcher obtained information about the implementation of the auction for the execution of tax confiscated goods. still constrained by information and documents.

Researchers analyzing policy implementation cannot be separated from the social, economic and political environment, where this dimension is one of the factors in whether the implementation of the policy is successful or not. The researcher also responded from the results of the interviews collected that the implementation of the implementation of the auction policy for the execution of tax confiscated goods at the Bekasi City State Property and Auction Service Office was highly appreciated or fully supported in its implementation by the government, this could make it easier to achieve successful implementation of the policy.

The researcher concluded that the policy implementation activities for the execution of tax confiscated goods execution auctions in the socio-economic and political environment have been carried out well with the government fully supporting the execution of tax confiscated goods execution auctions.

## **2. Obstacles that Occur in the Implementation of the Auction Policy for the Execution of Tax Confiscated Goods at the Bekasi City State Property and Auction Services Office**

The obstacles encountered by researchers in implementing the Auction Implementation Policy for the Execution of Tax Confiscated Goods at the Bekasi City State Property and Auction Services Office are as follows:

Obstacles that occur in the implementation of auctions for the execution of tax confiscated goods are the absence of documents or incomplete documents for auctioned confiscated goods and resistance from asset owners and what is more dominant is the lack of informing the public about the implementation of auctions for the execution of tax confiscated goods.

## **3. Efforts to Overcome Obstacles that Occur in the Implementation of the Auction Implementation Policy for the Execution of Tax Confiscated Goods at the Bekasi City State Property and Auction Services Office**

Regarding the efforts made in overcoming obstacles in the Implementation of the Execution Auction Policy for Tax Confiscated Goods at the Bekasi City State Property and Auction Service Office, these are efforts to overcome obstacles that occur in the implementation of execution auctions by strengthening regulations where auction items must have complete documents so as not to cause problems. in carrying out the auction, repeat the asset assessment of the confiscated goods so as not to cause any pros and cons with the asset owner and carry out marketing development with all media, namely print media, electronic media, especially social media, which greatly influences and carries out outreach so that the Indonesian people can know about the implementation of the execution auction. tax confiscated goods.

## **CONCLUSION**

Based on the results of the research and discussion of the previous chapters that the researcher explained, the researcher can conclude regarding the Analysis of the Implementation Policy for the Execution of Auctions for Execution of Tax Confiscated Goods at the Bekasi City State Property and Auction Services Office, as follows:

1. The decision to implement the policy for implementing auctions for the execution of tax confiscated goods is based on research results which show that the realization data with the value of tax confiscated objects is very far away and based on interviews conducted by researchers with several informants, it can be said that it has not been implemented well, where the researcher carried out an analysis using Van Meter theory and Van Horn states that there are several dimensions to achieve successful policy implementation:

- a. The size and objectives of the policy have been implemented well. The target of the auction is to sell at the highest price.
  - b. Resources have not been implemented well, there are budget or financial resources and ideal resources but there are minimal staff to assist in the auction for the execution of tax confiscated goods.
  - c. Implementing characteristics have been carried out well, they have carried out according to standard operational procedures or SOPs.
  - d. Attitudes and Tendencies have been implemented well, have received a good attitude or response from the government and have a tendency to maintain this implementation to achieve successful policy implementation.
  - e. Communication between organizations has not been implemented well, there is a lack of communication media with the public through social media so that the public is still unfamiliar with the implementation of auctions.
  - f. Economic, Social and Political Environment It has been implemented well, from the aspect of the economic, social and political environment in the implementation of the implementation of the auction implementation policy, the execution of tax confiscated goods received a positive or good response
2. Obstacles related to the implementation of the policy for carrying out execution auctions for confiscated tax items are the absence of documents or incomplete documents for confiscated auction items and resistance from asset owners and what is more dominant is the lack of informing the public about the implementation of execution auctions for tax confiscated goods.
  3. Efforts to overcome the obstacles that occur by strengthening regulations where auction items must have complete documents so that they do not cause problems in the auction, repeating the asset assessment of confiscated goods so as not to cause pros and cons with the asset owner and carrying out marketing development with all media, namely print media, electronic media, especially social media, which really influences and provides socialization so that the Indonesian people can find out about the execution of an auction for the execution of goods confiscated from taxes.

Based on the explanation of the discussion and conclusions presented by the researcher, the researcher conveys suggestions regarding the implementation of the policy for implementing auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office as follows:

1. It is necessary to re-develop communication with the public via social media to convey information about the execution of tax confiscated goods auctions via Instagram, Facebook and Twitter.
2. It is necessary to increase the number of human resources or employees involved in carrying out auctions for the execution of tax confiscated goods at the Bekasi City State Property and Auction Services Office so that they can cover the duties and responsibilities of each human resource.



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