

Analysis of the Modernization of the Tax Administration System in the Context of Optimizing Advertisement Taxes in the District Tax Collection Service Unit. Gambir 2021-2022

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ABSTRACT: In the optimization of advertising tax, there still a lack of awareness among the public of taxpayers regarding the advertising tax, and some advertising tax participants either evade or delay their payment obligations. The development of a modernized administration system aims to establish an efficient bureaucracy, particularly to enhance tax revenue. The objective of this research is to examine the modernization of the tax administration system to optimize advertising tax in the tax collection service unit of Gambir Sub-District in 2021-2022. The author applies Diana. Sari's theory of tax administration modernization, as discussed by Imam Juhadi, and incorporates Person Horoda's theory of advertising tax optimization. This study adopts a descriptive qualitative research approach. In 2021, the revenue from advertising tax in the tax collection service unit of Gambir Sub-district reached a percentage of 72.71%, while in 2022, it reached 68.89% of its target. It can be noted that in 2022, there was a significant deviation from the predetermined target due to various reasons. Several challenges were encountered by both a officials and taxpayers in fulfilling their obligations.

Keywords: Administration System, Modernization, Optimization, Advertising Tax



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INTRODUCTION

Tax is a form of mandatory contribution from society that is coercive with an element of justice regulated in law and there is no direct reciprocity. Taxes are managed to produce health facilities, infrastructure and other developments. Taxes in Indonesia are divided into two, namely state taxes (central taxes) and regional taxes.

In relation to regional autonomy, it gives freedom to local governments to increase local revenue (PAD) in the form of regional taxes and levies. As an autonomous region, DKI Jakarta has regional breadth and is responsible for the authority to regulate its own household. both in terms of

development and local taxes. Organize and manage the community in development participation, and local governments are able to accommodate the aspirations of the community.

Learn a little about the history of taxation. History has recorded that tax collection to increase government income has been going on since the British colonial era (1811-181) when it was known as "landrent". Landrente or landret is a land rent imposed by the British colonial government on land in Indonesia. Rafles as the governor general assigned to Indonesia had ideas that were quite advanced at that time to implement the "landrent" regulations. So the land and building tax was the first tax imposed at that time or what is usually called land rent.

From the Dutch era until now, taxation has undergone changes and its own structure, whether for state (central) taxes or regional taxes. Regional taxes are very closely related to regional autonomy or autonomy. Regional autonomy brings regions to manage their own regions, including the region's finances (Sunindhia; 1996). The government is able to take care of household matters including regional finances.

Taxes on advertisements have existed since. At that time the tax on advertisements only applied to the Batavia (Jakarta) area, under the name Bataviasche Reclameverordening, 1937 which was enacted on November 16 1936 (Jakarta Raya Municipal Institution 1958 No.3). experienced changes in regional regulations until the latest advertising tax law, namely Law No. 28 of 2009 concerning Regional Taxes and levies.

Advertisement tax is one source of state revenue originating from regional tax collection. As regulated in Regional Regulation Number 12 of 2010 concerning advertising tax, which explains that advertising tax is a tax that is directly imposed on the person or entity holding the advertisement. Considering that advertisements are aimed at business or are commercial in nature, advertisements are a weapon to promote goods or services that can influence consumers so that the growth of advertisements in DKI Jakarta has increased quite rapidly in recent years.

Advertisements are one element of regional tax that has potential and can increase DKI Jakarta's regional tax revenue, but in the implementation of advertising tax collection, pay attention to aspects of acceptance and control of advertisements(Komala, n.d.; Mansi et al., 2020). By paying attention to advertising as revenue, which can increase regional revenue which is used for regional development. However, in the implementation of increasing regional tax revenues, controlling aspects of advertisements must be needed which can direct, create and create aspects of the beauty of the city and the safety of the advertisements themselves. However, in the implementation of advertisements, it is regulated by Regional Regulation No. 9 of 2014 that the implementation of advertisements takes the form of planning, types of advertisements, permits, supervision and ordering which will create a harmonious city space. With many types of advertising that are widely used by manufacturers to introduce goods and services that can optimize promotions, including billboards/billboards/videotrons/megatrons and the like, cloth advertisements, attached advertisements, stickers, leaflet advertisements, walking advertisements/including on vehicles, aerial billboards, floating billboards, sound billboards, film/slide billboards and demonstration billboards (Source DKI Jakarta Provincial Tax Services Department).

Advertisement tax is a tax on carrying out advertisements. Advertisements themselves are: "Advertisements are objects, tools, actions, or media whose forms and various styles are designed for commercial purposes, introducing, advocating, promoting, or to attract public attention to goods, services, people, or bodies that can be seen, read, heard, felt and/or enjoyed by the public".

According to W.H Van Baarle and F.E Holannder (1946), advertising is an attractive force aimed at certain groups to buy it, this is carried out by producers or traders. Advertisement tax plays a significant role in local revenue. The subject and taxpayer of advertisement tax is the individual or entity that organizes or orders advertisements. Advertising tax has increased, seen from the role of advertising tax on regional income.

The Regional Head determines that advertising tax follows an official assessment system. Several other regional taxes included in this system are Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Ground Water Tax, Advertisement Tax and Rural and Urban Land and Building Tax. With this system, the regional head determines the regional tax percentage. as well as modernization and administration in optimizing regional tax revenues.

Modernization of the tax administration system is the administration and service of taxpayers' obligations and rights based on function, not based on the type of tax. According to Brandon in Sulistomo (2011)(Khulsum & Waluyo, n.d.; Purnamasari & Syifa, n.d.), the general concept of modernization in the administration section is divided into three, namely: (1) modernization is carried out in a structured manner. (2) modernization greatly improves all processes related to business that are used with technology in the form of communication and (3) modernization can help human resource management.

By modernizing the administrative system, it can help tax officials who are very high in supporting the acceleration and success of these government instruments. Success in tax modernization cannot be separated from cooperation between society, the private sector and the government.

Changes in the tax modernization system can also change the mindset of tax institution officials and increase public confidence in their participation as taxpayers. In order to achieve regional revenue targets in advertising tax.

The existence of a tax collection system is important in administering state finances. The reason is, the existence of a trusted system allows the tax collection process to run smoothly. In administering state finances, taxes are an important point. Because taxes are one of the largest sources of income for a country.

Tax collection in Indonesia experiences many problems, including: Weakness of regulations in the field of taxation itself, lack of socialization, low level of awareness, knowledge and economic level, databases that are not yet complete and accurate, weak law enforcement in the form of supervision and inconsistent sanctions. and firm. To overcome this by carrying out reforms in the field of taxation, including: Improving regulations/rules, promoting socialization to increase knowledge to raise awareness of taxpayers who comply with taxes, conducting evaluations, providing

complete, accurate, integrated and guaranteed databases of confidentiality, increasing law enforcement in monitoring and administering sanctions consistently and firmly, and collecting taxes that are: Fair, based on law, do not disrupt the economy, are efficient and the system must be simple.

Various problems in optimizing state or regional tax revenues by modernizing the taxation system. The definition of tax modernization is a system development program in taxation. The concept of this pattern is a change in the taxpayer's mindset that with technological developments taxpayers can be bridged. According to the Directorate General of Taxes (2007: 14) the aim of modernizing the tax administration system to be achieved is to increase public trust and increase the productivity and integrity of tax officials in order to achieve optimal voluntary taxpayer compliance (Aditama & Aryati, 2020).

Optimizing tax revenues in the midst of the Covid-19 pandemic is a challenge for the state, but the state must continue to carry out its function as a stabilizer and regulator (Wang & Kurnia Sari, 2019). Tax collection also requires a cost of collection, citing Cheisviyanny (2020), there are tax collection costs, which include the costs of tax officials' salaries, the costs of conducting audits, tax disputes, IT procurement and maintenance costs, the cost of implementing tax programs. Optimizing tax revenues is an effort made by the government to make tax revenues better in terms of quality and quantity.

Optimizing tax revenues, according to Nurmantu, quoted by Valensky (2018), has several factors that determine success, namely clarity of tax laws, level of education of taxpayers, quality and quantity of tax officers, tax administration strategies in organizations (Kurniadi et al., 2019). fulfilled if all taxpayers fulfill their tax obligations, all tax objects belonging to taxpayers are reported in full to the tax authorities, all tax objects cannot be separated from the observations, inspections and calculations of the tax authorities. Optimization of state revenue can be seen from the ease of paying taxes and as a tax employee who collaborates between agencies to provide counseling and services to the taxpayers themselves. The trust that arises and arises in complying with taxpayers creates an increase.

Tahar and Sandy (2012), explained that one of the causes of low taxpayer compliance is the lack of public knowledge about taxes, especially in countries (including Indonesia) that use a self-assessment system. The better and more knowledge taxpayers have about how to fulfill their obligations as taxpayers and know the benefits and functions of taxes, the more these rights can encourage taxpayers to comply in paying taxes Tahar and Sandy (2012) and Mahdi and Ardiati (2017). It becomes a problem if the technology created by the government creates complications and some taxpayers who feel they are experiencing a transition period from paying taxes in person switch online without education.

Counseling regarding income from the advertising tax sector is quite significant in PAD at this time. It can be seen from the table for the province of DKI Jakarta, Central Jakarta region for 2020-2021

Table 1 Realization and Target of Advertisement Tax for 2021 – 2022

YEAR	TARGET	REALIZATION	GIFT
2021	32.878.000.000	34.384.592.708	72,71 %
2022	47.062.000.000	33.018.960.596	69,89 %

Source: Gambir District UPPRD

It can be seen from the table that the realization of Gambir sub-district advertising tax revenue will decrease in 2022. Judging from the target in 2022 there was an increase but did not get the same realization of the target set. It can be seen that in 2021, the realization of the targets set will increase. It is known that the total obligation is 1,697 from the 2 (two) years. starting from an increase in realization in 2021, it led to an increase in the target in 2022 but did not get the same or more realization as what happened in 2021. The efforts made by the Jakarta government in the tax sector and its policies to make the target achieved and regional income which is increasing. And the pandemic period experienced during that year caused several taxpayers' businesses to experience setbacks and even go out of business, which was one of the reasons for taxpayers and regional tax servants.

What is known from several sources regarding the decline in advertising tax revenues is that there is no trust from taxpayers, the facilities and infrastructure for collecting advertisement tax are inadequate, the government bureaucracy is difficult and complicated, making taxpayers absenteeism and choosing not to report it. As well as taxpayers who have not extended the advertising tax period and land that has not yet been covered will be subject to advertising tax by the District UPPRD. Gambir, Central Jakarta.

Within the scope of this research, researchers took data from the Regional Tax Service Unit and levies in Gambir District, Central Jakarta. Along with many issues regarding taxation that must be addressed in order to increase regional income and finances. The author conducted research into the many problems that occur and the extent of problems in regional taxation. So the author in this case limits the problem to "Analysis of the Modernization of the Tax Administration System in the Context of Optimizing Advertisement Taxes in the Regional Tax and Retribution Service Unit, Gambir District, Central Jakarta".

From the problem limitations above, the problem in the research can be formulated as follows:

- a. How to Modernize the Tax Administration System in the Context of Optimizing Advertisement Taxes in the UPPRD, Gambir District, Central Jakarta?
- b. What obstacles does the UPPRD of Gambir District, Central Jakarta, face regarding the Modernization of the Tax Administration System in the Context of Optimizing Advertising Tax?
- c. What efforts has been made by the UPPRD, Gambir District, Central Jakarta, to overcome these obstacles?

This qualitative study has three main objectives, namely:

1. To analyze the development of modernization of the tax administration system in payment of advertising tax in the UPPRD, Gambir District, Central Jakarta.

2. To find out and analyze taxpayers' obstacles to understanding system updates and switching the advertising tax payment system in the UPPRD, Gambir District, Central Jakarta.
3. To find out and analyze related tax officials to provide active service and education to taxpayers who are not aware of the transition in the modernization of the tax administration system.
4. To find out and analyze the optimal update of the current tax administration modernization system.

Tax Modernization

The terminology "modern" means a description of the period of modern culture and a description of the attitudes and styles of modern culture. The term "modern" is also a description of attitudes and ways of thinking, as well as ways of acting based on the changing demands of the times. Modernization is a form of transformation from an underdeveloped situation to a better one with the hope that people's lives will be achieved from urban to rural areas (Thomas Tokan Pureklom 2021: 35).

According to Chaizi Nusucha (2004:37), Modernization of Tax Administration is the refinement or improvement of administrative performance, both individually, in groups and institutionally, to make it more efficient, economical and fast. Modernization or reform aims to achieve high effectiveness in tax management, both to increase tax revenues, create a positive stigma of technological progress, and public confidence in tax compliance.

Optimization

According to Mohammad Nurul Huda (2018), Optimization comes from the word optimal, meaning best or highest. Optimizing means being the best or highest. while optimization is the process of optimizing something, in other words the process of making something the best or superior. So optimization in this case can be interpreted as actions, methods or thoughts to make something the best and perfect. become functional or more effective.

Local tax

1. Understanding

Regional tax is a mandatory contribution made by the region to individuals or entities without direct direct compensation, which can be enforced based on applicable laws and regulations, which is used to finance the administration of regional government and regional development. Regional taxes are a source of local original income (PAD). According to Law no. 33 of 2004, original regional income is income obtained by the region in accordance with statutory regulations. Original regional income comes from regional taxes, regional levies, separate regional wealth management results and other legalized regional revenues. provide flexibility to regions in exploring potential for regional revenue objectives in implementing regional autonomy with the principle of decentralization. According to experts at the UN, the principle of decentralization is something that refers to the central government either through deconcentration (delegation) to regional officials or through devolution to regional autonomous bodies.

According to Soelarno in Lutfi (2006: 7), Regional Tax is an original regional tax or state tax which is handed over to the region that collects it and is carried out by the region in its jurisdiction, which

is used to finance regional expenses in connection with its duties and obligations to organize and manage its own household. , within the ties of the unitary state of the Republic of Indonesia in accordance with statutory regulations.

2. The collection system

According to Rosdiana (2012: 106), there are three tax collection techniques, namely: official assessment system, self-assessment system and hybrid system/semi self-assessment system. explained as follows:

a. Official assesment system

tax collection system where the authority to determine the amount of tax owed by a person rests with the tax collector or apparatus. In this system, taxpayers are passive, waiting for a decision from the tax apparatus. Tax debt only arises if there is already a tax assessment letter from the tax apparatus.

b. Self Assessment System

A tax collection system where the authority to determine the tax owed by the taxpayer rests with the taxpayer himself. according to the international tax glossary, the definition of self assessment is: "under self assessment is meant the system where the taxpayer is required not only to declare his basis of assessment (e.g. taxable income) but also to submit a calculation of the tax due from him and usually , to accompany his calculation with payment of the amount he regards as due". (self-assessment is a system where taxpayers are required not only to state the basis for their assessment, but also to submit a calculation of the tax they must pay and usually accompanied by payment of the amount deemed to be paid).

In this system, taxpayers not only report the amount of tax owed but must also actively calculate, determine and remit the tax owed by themselves. The tax authorities' role is to supervise and conduct research on notification letters (SPT) that have been filled in completely along with the attachments.

c. Hybrid System/Semi Self Assessemny System

The hybridization between self-assessment and official assessment has grown rapidly since the introduction of the popular tax deduction/collection technique called the withholding system. The idea was introduced to the United States during the Second World War. In this system, the authority to determine the tax owed by a person rests with a third party (not the tax authorities and not the taxpayer).

Table 2 Regional taxes based on authority and collection system

Local tax			
City District		Province	
Tax Type	Collection System	Tax Type	Collection System
Hotel Tax	<i>Self assessment</i>	Vehicle tax	<i>Official assessment</i>

Restaurant Tax	<i>Self assessment</i>	Bea changed the name of the motorbike	<i>Official assessment</i>
Entertainment Tax	<i>Self assessment</i>	Motor vehicle fuel tax	Self assessment
Advertisement tax	<i>Self assessment</i>	Residential Water Tax	Official assessment
Street Lighting Tax	<i>Self assessment</i>	Cigarette Tax	Self assessment
Tax on non-metallic minerals or rocks	<i>Self assessment</i>		
Parking Tax	<i>Self assessment</i>		
Groundwater Tax	<i>Official assessment</i>		
Swallow's Nest Tax	<i>Official assessment</i>		
Rural and urban land and building tax	<i>Official assessment</i>		
Fees for acquiring rights to land and buildings	<i>Official assessment</i>		

Source: Law no. 28 of 2009 concerning Regional Taxes and Regional Levies

In its provisions, regions are prohibited from collecting taxes other than the types of taxes as intended above. These types of taxes may not be levied if their potential is inadequate and/or adjusted to regional policies stipulated in regional regulations. especially for areas that are at the same level as provincial areas, but not especially in autonomous districts/cities, such as the special capital region of Jakarta, the type of tax that can be levied is a combination of taxes for provincial areas and taxes for district/city areas.

Advertisement tax

Advertisement Tax is a tax on carrying out advertisements. The imposition of advertising tax is not absolute in all districts or cities in Indonesia. Agoes Kamaroellah (2021).

According to Agoes Kamroellah (2021), in order for it to be levied in a regency or city area, the regional government must first issue a regional regulation regarding advertising tax which will become the operational legal basis for the technical implementation and announcement of advertising tax in the relevant regency or city area.

METHOD

This research uses qualitative methods with the type of research used by the author in preparing this thesis is descriptive research.

In this research, researchers used purposive sampling or purposive sampling techniques to determine informants, which means selecting sources who really know about their role in collecting advertisement tax in the UPPRD, Gambir District, Central Jakarta. The informants chosen for the research were those from the tax authorities, academics, or advertising taxpayers.

Based on the explanation that the researchers found, the informants or sources involved in this research are as follows:

1. Mr. Rama Wiseso as Head of Sub. Gambir District UPPPD Administration Section
2. Mr Muh. Rizal Jaya Purnama as Head of Staff for UPPPD Data Collection Implementation in Gambir District
3. Mr. Arya Budiman as Head of the Gambir District UPPPD Service Unit
4. Mr. Agus Ramdan from BANK BTN as a taxpayer at UPPPD Gambir District
5. Mr. Rahadian and Mrs. Ira from PT PPI (Indonesian Trading Company / BUMN) As taxpayers at UPPPD Gambir District
6. Mr. Dr. Dian Wahyudin from STIAM I as Chair of the Postgraduate Study Program

RESULT AND DISCUSSION

Based on the results of research conducted at the Gambir District Regional Tax Collection Service Unit in 2021-2022 as follows:

1. Modernization of the Administration System for the Gambir District Regional Tax Collection Service Unit for 2021-2022

In this research, the modernization of the administrative system of the regional tax collection service unit in Gambir sub-district uses the theory from Sari in Imam Zuhaidi (2013: 123). In Sari's theory in Imam Zuhaidi there are 5 (five) indicators, namely organizational structure, business processes and communication information technology human resource management, good governance. And it can be stated as follows:

a) Organizational structure

The organizational structure is a comprehensive framework for planning, implementing and monitoring the activities carried out. To implement changes more effectively and efficiently, while achieving the desired organizational goals, adjusting the organizational structure is a step that must be taken and is quite strategic in nature.

b) Business processes and Information Communication Technology

Business processes are the direction of the process or delivery of the goals of each party in order to achieve orderly results and fulfill the desires of each party. Communication information technology itself is a program for assisting, manipulating and conveying information.

The Gambir District Regional Tax Collection Service Unit implements an online system or online-based administration, where the database is managed by Pusdati (information data center) on the 2nd (second) floor. with an online administration system called taxonline.go.id serving various types of regional taxes. The online system is linked to the taxpayer's email or WhatsApp number. Gambir District UP3D officers provided the Office Whatsapp Number to assist with further information related to regional tax collection processes.

- 1) Online tax registration is advertised to make it easier for the public to pay taxes without having to go to the regional tax service unit.

- 2) Before making payments, taxpayers should prepare several requirements needed to extend the advertisement. The requirements for extending the advertisement are divided based on the type of advertisement.

c) Human Resource Management

The policies and practices a person needs to carry out the “people” or human resources aspects of a management position. where human resources are an important tool for the running of an organization, the process undertaken in recruiting or plotting positions in the expertise of each resource is also a basic step in resource management.

The Gambir sub-district regional collection service unit is based on service, or providing comfort and information to the community in order to fulfill their obligations to pay taxes. UP3D has recruited several interns and additional temporary or honorary officers to help achieve the goal of advertising tax revenue. orders, functions and duties of responsibility have been stated in the Governor's Regulation, so it can be interpreted that the recruitment process was carried out expertly.

d) Good Governance

The Gambir sub-district regional tax collection service unit has the motto, namely easy, friendly and comfortable. This means that every taxpayer who comes to UP3D Gambir is required to be friendly, provide comfort even though there are limitations in each service. Good governance itself is valued as transparency and communication where UP3D Gambir remains at a high professional level in service despite the attitudes of taxpayers that UP3D Gambir suspects may occur. This year, UP3D has a new work motto called Berakhlak (service oriented, accountable, competent, harmonious, loyal, adaptive, collaborative).

2. Optimization of advertising tax in the regional tax service unit and Gambir sub-district levies in 2021-2022

In this research, researchers used Person Horota's theory (Vol 2 No.1 : 26) regarding the optimization carried out to achieve the objectives of the Gambir sub-district regional tax and levy service unit. Person Horota's theory consists of: expanding the revenue base, strengthening the collection process, increasing the capacity of regional revenue managers, increasing administrative efficiency and reducing collection costs, increasing revenue capacity through better planning, increasing taxpayer awareness. and stated as follows:

a) Expanding the Acceptance Base

Expanding the revenue base itself is an action taken to expand the revenue base that can be collected by regions, for example identifying new taxes and improving databases.

In the Gambir sub-district regional tax collection service unit, expanding the revenue base includes: database monitoring and field monitoring, checking which taxpayers have not yet BDU (not yet re-registered), scheduling field monitoring to attract new taxpayers. For academics, it is necessary to review various types of advertising taxes, in order to provide understanding to the public and business actors about fulfilling their obligations, namely registering and paying advertising taxes.

Expanding the advertising tax revenue base, for researchers, can take the form of identifying new or potential taxes as well as maintaining good relations with registered potential taxes and calculating the recipient capacity of several types of existing levies. At UP3D Gambir it was seen and in interviews that the data collection department had carried out meeting agendas and was more active in field monitoring.

b) Strengthening the Collection Process

In the course of the process there are of course many considerations which take quite a bit of time and other things. Efforts made to strengthen the collection process when viewed in a broad sense are to speed up Regional Regulations and change appropriate advertising tax rates.

According to the Gambir Subdistrict regional tax collection service unit officer, he explained in his interview that in order to strengthen the collection process for both advertisement taxpayers or advertisement taxpayers who extend the advertisement period, Mr. Rama Wiseso said that he always monitors the data and the field and if there are advertisement taxpayers who are in arrears. given an appeal and given a period of 7 days to complete the advertisement matters. and in the data collection section, we always maintain potential advertising relationships so that relationships are maintained and comfortable in carrying out their obligations to pay taxes.

In terms of strengthening the collection process for this type of advertisement tax, there is a new Gubernatorial Regulation regarding advertisement tax rates which are high and detrimental to the public, both old tax participants and new tax participants. It was reported from interviews conducted by researchers with advertising tax participants that the latest rates were felt to be detrimental, even though tax participants were willing to pay and some tax participants stated that the notification about these fee rates took a long time. Researchers think that in this administrative modernization system, regarding notification of the latest tariff costs with the aim of improving the budget after the pandemic period, the government should be able to send this information either via email to tax participants or via WhatsApp number in order to prepare all the requirements for the new tax tariff.

c) Increasing the Capacity of Revenue Managers

One of the keys to success in optimizing regional revenues is to increase the capacity of recipient managers, for example management recruitment and training of management staff.

The Gambir sub-district regional tax collection service unit is of the opinion that increasing management capacity relies on communication methods by holding meetings and managing existing advertising potential. and from the point of view of taxpayers as those who directly receive services at the Gambir sub-district tax collection service unit, it is still quite adequate, as mentioned, sometimes service officers do not look after their facial expressions when dealing directly.

The researcher saw that the capacity of the officers at UP3D Gambir was considered adequate, saying this because the researcher saw the humility of the officers in helping elderly tax participants. as well as the officers' patience in dealing with the attitude of the people of Jakarta who come to UP3D Gambir.

d) Increase administrative efficiency and reduce collection costs.

Administrative efficiency carried out by the Gambir sub-district regional tax collection unit is one of the uses of online tax. where taxpayers are encouraged to use an online-based administration system. and as said by Mr. Arya as the head of the service unit at UP3D, Gambir sub-district, one way to reduce costs is to use couriers from within and not use courier services outside, apart from the courier already knowing the address he is going to and getting the correspondence to the obligee quickly. Gambir sub-district advertising tax.

In this case, UP3D Gambir has implemented an online system/online tax system both internally and for tax participants. research saw and heard in interviews that the capacity of online systems or networks was still not as large as expected, officers sometimes experienced delays in compiling online data. The data system is managed by Pusdatin on the 2nd (second) floor. It is hoped that this online system will be efficient and effective by expanding memory and improving the network so that data access is not slow.

- e) increasing revenue capacity through better planning.

Mr. Arya, as head of the service section at UP3D, Gambir sub-district, said that to increase reception capacity, UP3D, Gambir sub-district opened a counter in the mall to provide indoor advertising. such as at the Gajah Mada Mall and ITC Roxy Mas locations.

The efforts made by UP3D Gambir in expanding and realizing both advertising tax, PBB and other types of regional taxes, have met with the participation of PBB tax participants who come to UP3D Gambir who want to get tax discounts and incentives for PBB tax participants. There was an incentive for advertising tax itself, but it was in 2015 and has not been held again this year.

- f) Increasing Taxpayer Awareness

In an interview conducted at UP3D, Gambir sub-district, Mr. Agus Ramdan, as a billboard tax payer, said that sometimes the attitude of the people of Jakarta cannot be fully regulated, by remembering the slogan of wise people obeying taxes. Moreover, not all people are technologically literate enough to want to follow government regulations regarding online advertising tax.

In order to increase public awareness about advertising tax payers, UP3D is always active in carrying out outreach and even coordinating with rws and sub-districts. According to Mr. Rizal, as head of the data collection section, he always maintains existing relationships, for example with advertising bureaus.

Due to the nature of tax, namely forced collection, the firm action taken by the data collection department with field monitoring and coordination with Satpol PP to find tax participants who are in arrears and defaulters is considered effective in showing the public that paying is mandatory, one way of making the public aware of taxes. . UP3D Gambir's counseling and collaboration with villages, sub-districts and even neighborhoods to see potential taxes makes the public aware that reporting taxes, namely advertisements, is mandatory.

3. Obstacles faced in optimizing advertising tax in the Gambir District UPPRD

Based on the statements of taxpayers at the UPPRD location in Gambir District, the advertising tax costs seem detrimental and there is a lack of information about the increase in advertising tax

costs in 2023. Apart from that, Gambir Subdistrict UPPRD officers stated that the public's lack of knowledge about advertisements resulted in registration being hampered and people being absent.

4. Efforts to overcome obstacles to optimizing advertising tax in the Gambir District UPPRD

Academics assess that to overcome obstacles in the context of optimizing advertising tax in the UPPRD, Gambir District, increasing supervision of advertisements. Supervision in the sense of inspections and firm action against taxpayers who have not reported and taxpayers who are in arrears, because the goal is the same, namely regional revenue. The Gambir District UP3D has firm action if they have been given several appeals but have not received a response, then the billing section together with the PP Satpol move to secure and stick red stickers. to show the community that community obligations must continue to be carried out.

CONCLUSION

Based on the results of the research from the discussion described in the previous chapters and referring to the theories that have been explained, the author can draw conclusions regarding the modernization of the tax administration system in the context of optimizing advertising tax in the Gambir sub-district regional tax collection service unit in 2021 -2022, are as follows:

1. The modernization of the tax administration system for the Menteng sub-district regional tax collection service unit in 2021-2022 can be said to be quite good in the sense that it is still in the process of perfecting or optimizing the online-based system for people who are not yet technologically literate. The Gambir sub-district regional tax service unit does not close access to information or communication in explaining, outreach or counseling in order to introduce this online administration base, namely taxonline.go.id. By direct observation in the field, researchers saw that officers in the Menteng sub-district regional tax collection service unit were able to professionally explain and provide guidance with the work motto that was created, namely comfortable, easy and friendly. with an unexpected attitude from the people of Jakarta. The data collection section also always schedules meetings and field monitoring, to check or look for advertisements that have not been registered as well as database monitoring carried out by the head of administration and the head of the service section. everyone is trying to work together to achieve good regional acceptance in the advertising sector. Even though taxpayers who come immediately find the attitude or method of the Gambir sub-district advertising tax service unit that gives the impression of suddenly taxing banners or other types of advertising tax, again, the nature of the tax is coercive and the results are for people's facilities. like the slogan "from the people, for the people, to the people". The modernization of advertising tax administration needs to always be updated as technology continues to develop. However, the Gambir sub-district regional tax collection service unit is trying as hard as possible to optimize the realization of the specified targets.
2. The advertising tax optimization carried out at the Gambir sub-district regional tax collection service unit is quite good, why is it quite good based on direct observations by researchers and hearing several complaints from taxpayers who were present at the Gambir sub-district

regional tax collection service unit which was rated as being able to help even though the information and Insufficient understanding of the community means that the Gambir sub-district regional tax collection service unit is not optimal. It seems sudden and there is no direct direction as to why this type of advertisement is taxable. or the requested letter takes a long time to be delivered.

3. The obstacle faced by the Gambir sub-district regional tax collection service unit is the lack of awareness of the people of DKI Jakarta, especially the Gambir area and its surroundings, regarding this online-based system and advertising tax. as well as technology systems that are sometimes limited, such as memory coverage or even slow systems and equipment procurement from Bapenda or the government. Obstacles can also be seen in the procurement of human resources, seeing that online resources are increasingly narrowing, however, the Gambir sub-district regional tax collection service unit has received honorariums and internships.
4. The efforts made by the Gambir sub-district regional tax collection service unit are to consistently carry out monitoring, both in the field and in the database. as well as firm action for taxpayers who owe money. provide optimal service and remain professional towards various types of taxpayer attitudes in the Gambir area.

Based on the conclusions outlined above, on this occasion the author tries to express opinions in the form of suggestions, as follows:

1. With interviews and direct observations carried out and carried out at the Gambir sub-district regional tax collection service unit located on Jalan Abdul No. 66 Petojo south of Gambir District, Central Jakarta. Researchers see the enthusiasm of the public in paying taxes, even though it is not advertising tax but PBB tax, but from this point of view there are still people who fulfill their obligations to pay taxes. The transition to the administrative system, namely online, has made people educated about the tax base on the online system. Researchers saw that officers in the Gambir sub-district regional tax collection service unit tried to be professional with various attitudes from the people who came. Hearing complaints from the people who came, the researchers provided suggestions in the form of governance or notification flow regarding advertising tax, of course for letters of appeal to advertisement tax payers and further education about advertising tax. be it counseling, outreach or education carried out by officers from the Gambir sub-district regional tax collection service unit.
2. This research was conducted during the transition from the pandemic period to the recovery period. By hearing complaints from the public (advertisement taxpayers) that the advertisement tax fee seems to have suddenly increased without being notified beforehand, it makes advertisement taxpayers feel like they are at a loss. The researcher suggests notifying the news of the increase in advertising costs to the email of each registered advertisement taxpayer because again, we are already on an online basis so it can be easier to convey information and communication that is present, whether it is a Regional Regulation or a Gubernatorial Regulation that has been ratified.
3. The efforts and obstacles experienced by the Gambir sub-district tax collection service unit officers are classified as obstacles at the daily level, such as the attitude of the people who come or complaints about the community's transition to accepting an online-based

administration system. Efforts made consistently are field monitoring and database monitoring. Researchers suggest being more thorough and providing detailed explanations. Again, the characteristic of Jakarta society is that they don't understand the function and use of taxes.

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