

**Analysis of Potency of Advertisement Tax Toward The Regional Own-Source
Revenue in Malang City**

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Analysis of Potency of Advertisement Tax Toward The Regional Own-Source Revenue in Malang City

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Abstract

Advertisement tax is one of local tax components which is expected to increase Malang local revenue and increase the welfare of its societies. This study aimed to analyze the potential, the realization of revenue and the effectivity of advertisement tax during the last 5 years as well as the efforts made by Local Revenue Office in order to improve the effectiveness of taxes.

This research used descriptive quantitative method, where analysis was used to find the description of potential advertisement tax value and effectiveness of Malang Local Revenue Office. The results obtained in this study was the calculation of potential advertisement tax revenue for the years 2010 to 2014 showed that the potential advertisement tax in Malang had not been achieved optimally. Advertisement tax has high potential revenues. While the tax effectiveness of Local Revenue Office had been categorized as highly effective performance. In addition, efforts after the implementation of Malang Mayor Regulation No. 34 of 2013 in 2014 had showed positive results for the advertisement tax revenue in Malang.

Keywords: Advertisement Tax, Potency Revenue, Tax Effectiveness, Own-Source Revenue, Local Tax

A. INTRODUCTION

Development is an attempt to make use of potency in an area. Development is directed to a region, thus every region is responsible to manage its own circle since the implementation of the development is issued to each region (Ghofir, 2000). Consequently, in 2000, regional autonomy is conducted. It is indicated by the release of Regulation Number 22 Year of 1999 which is recommended by Regulation Number 32 of 2004. Regional autonomy is the right, authority, and responsibility of the Autonomous Region to regulate and to manage its own governmental and public issues in conformity to the Legislation (Suparmoko, 2001).

Regulation Number 28 Year of 2009 relating to regional tax is one of the systems adjusted by the central government to give the regional government total autonomy which stands as an opportunity as well as a challenge within decentralization of governmental system to be able to nurture every source of income optimally, and it turns to be a challenge when the government is unable to nurture its regional sources of income optimally.

The endorsement coming from decentralization has promoted public participation and the ownership of governmental reign by substituting governmental system from the government for consultation and by restoring the authority and resources for public. In line with that authority, regional government introduces several agendas and programs that are aimed to increase regional income such as increasing the interest rate and the expanding the instruments of revenue. Nevertheless, most of the regional earnings obtained from resources are insufficient to support administration and the recurrent expenditure, which are mostly used to maintain the distribute and to continue the development of infrastructure and services needed by regional citizens (Badu, 2007).

The amount of income in each sector of regional tax highly affects the total of regional tax in Malang City. To measure the success of tax revenue, Kustiawan and Sraun (2005) stated that institutions are still employing targeting system which is a comparison between the realization of revenue and the arrangement of revenue. The use of this parameter cannot describe the success of the real tax revenue.

In the city of Malang, advertisement tax has its own potency over the sources of Regional Own-source Revenue. It can be seen on the emergence of many advertisements media along the road of Malang City. They are promotion media created by advertising company, regional company, and/or personal business owner. The tax for advertisement has been implemented since 2000. There have been three amendments of Mayor Regulation made. The latest amendment is Regulation of the Mayor of Malang number 34 of 2013 concerning the amendment of Regulation of the Mayor of Malang number 20 of 2013 concerning the Procedure of Payment, Deposit, Location of Payment, Installments, Suspension of Tax Payment and the Increase of New Rate of Advertisement Tax which has been implemented since 2014.

In 2014, there were many cases of discharging illegal advertisement managed by the Regional Government of Malang. There were 211 illegal advertising towers being discharged. In 2014, the Regional Government of Malang also emphasized that they did not allow any construction of new advertising tower. Any construction of new towers is stated as illegal advertisement (Malang Times, 2014). There are still a number of illegal and uncontrolled advertisements in Malang. These have become serious issues that must be solved by the Government, in this case particularly the Department of Regional Revenue, By doing so the potency of advertisement tax can be maintained well and it is expected that there will be no leakage within the regional tax components.

Component of Own-source revenue have diversification in level of target and realization. From latest data, advertisement tax. An increase of tax percentage for the components of advertisement tax in 2013 by 118.585, and 123.52% in 2012, thus results in the increase of percentages by 4.94% that means development of advertisement tax just grow stagnant experience compared with other local tax component and contribution advertisement tax based on local revenue and local tax still a little contribution. In 2013 contribution of advertisement tax on local tax amount 4% and local revenue just 3%, in 2014 for local tax and local revenue have same result amount 7%. If to compare with other components, advertisement tax also have relationship with restaurant tax, hotel tax, and entertainment tax because from their components provide good and services which the components depend on advertisement as mediator strategy. That's way level development from their components also affecting advertisement tax (Dispenda, 2014).

The explanation shows that advertisement tax is a source of Own-source Revenue that hold potential prospect in providing contribution toward Own-source Revenue in the future and consider that Malang City have many total citizen, as industrial city with highest competition and also multiplier effect from University institutions have affecting on increasing UMKM in area. All of them exactly have relationship on advertisement. Based on these elaborations, then decided to formulate research problems are how the potency, contribution, and effectivity advertisement tax in Malang City year of 2010 until 2014.

B. RESULT

Advertisement Tax

Advertisement tax, according to Ahmad Yani (2004), is a certain tax concerning the exertion of advertisements – goods, tools, actions, or media in various shapes and patterns for commercial purposes, used to introduce, suggest, and/or attract public's attention toward a particular goods, services or persons – positioned in a certain place which can be seen, read, and/or listened by public, unless it manages by the government.

Based on the Regulation of the Mayor of Malang number 34 of 2013 concerning the amendment of Regulation of the Mayor of Malang number 20 of 2013 regarding the Procedure of Payment, Deposit, the Location of Payment, Installment, and Suspension of Tax Payment and based on the Regional Regulation Number 16 Year of 2010 regarding the regional tax, the rate of advertisement tax is 20%. The basis of the assignment of taxation is the rents of advertisements. Advertisement rents are determined based on the installation, the period of installation, strategic value, and location and types of advertisement. In the case of advertisements managed by persons or institutions that are used to their own benefits, the advertisement rents are accumulated by the extent of installation rate, maintenance rate, installation period, strategic value, and locations and types of advertisements. In the case of advertisements managed by the third party, the advertisement rents are determined by

the total payment for a period of tax/advertisement publication by considering the expense of installment, maintenance, duration of installment, strategic value, and locations and types of advertisement.

Effectiveness

Effectiveness is the gap between the admission and the targets of advertisement tax that has been adjusted annually by the Government based on the exact potencies. The calculation formula for the effectiveness proposed by Abdul Halim (2004) is explained as follow:

$$\text{Effectiveness} = \frac{\text{Realization of Advertisement Tax}}{\text{Potency of Advertisement Tax}} \times 100\%$$

Based on the above calculation, the rate of contribution towards the regional own-source revenue can be identified. It can be done by comparing the result of analyses of 2010 to 2014, therefore the description of its contribution towards the regional own-source revenue can be attained.

If the contribution of advertisement tax towards the regional own-source income is higher, it can increase the regional own-source revenue. It will bring positive effect towards the regional own-source revenue. But if it goes the opposite direction, attempts to increase the regional own-source revenue through advertisement tax should be undertaken.

Potency of Advertisement Tax

To calculate the potencies of advertisement tax, the researcher carries out calculations towards every objects of tax listed in the Department of Regional Revenue of Malang by using this formula (Prakosa 2005):

$$\text{Potencies of Advertisement Tax (PPrk)} = R \times S \times D \times Pr$$

Notes:

PPrk : Potency of Advertisement Tax

R : The total of advertisements

S : The size of advertisements/the area of advertisements

D : The total of days

Pr : Advertisement fare

Table 2.1.
The Total of Advertisement Tax Year of 2010-2014

Type	2010	2011	2012	2013	2014
Board/Billboard	5530	4351	5890	3719	3682
Bando Road	32	40	26	24	19
Vehicles	124	132	154	177	186
Banner	39683	46597	46518	45033	24970
Stickers/Posters	4391	11850	4814	5577	3987
Flyers	2977	65570	55625	3252	3750
Total	52737	128540	113027	57782	36594

Source: Dispenda 2014, Data were processed

With Assumptions:

The digits per the advertisement installation and size can be based on the average value in the intranet database owned Dispenda Malang, as follows:

1. Board / billboard : 1 year
2. Banner : 6 months
3. Bando Road : 1 year
4. Vehicle : 1 year
5. Stickers / Poster : -
6. Leaflets : -

The average size

1. Board / billboard : 5 m² x 2 m²
2. Banner : 4 m² x 1 m²
3. Bando Road : 8 m² x 4 m²
4. Vehicles : 1 m² x 1 m²
5. Stickers / Posters : 0.3 m² x 0.2 m²
6. Flyers : Per sheet

To calculate the potency of the advertisement tax revenue that should have been received by the Malang city government can be seen as follows:

Table 2.2.
The Potency of Advertisement Tax Year of 2010

Number of Advertisement	Advertisement Rental Value	Time	Fare	Total
5530	Rp 3,825,000	1	20%	Rp 4,230,450,000
32	Rp 4,537,500	1	20%	Rp 29,040,000
124	Rp 4,200,000	1	20%	Rp 123,480,000
39683	Rp 600,000	2	20%	Rp 9,523,920,000
4391	Rp 225,000	1	20%	Rp 197,595,000
2977	Rp 12,000	1	20%	Rp 7,144,800
Total				Rp 14,111,629,800

Source: Dispenda 2014, Data were processed

Table 2.3.
The Potency of Advertisement Tax Year of 2011

Number of Advertisement	Advertisement Rental Value	Time	Fare	Total
4351	Rp 3,825,000	1	20%	Rp 3,328,515,000
40	Rp 4,537,500	1	20%	Rp 36,300,000
132	Rp 4,200,000	1	20%	Rp 110,880,000
46597	Rp 600,000	2	20%	Rp 11,183,280,000
11850	Rp 225,000	1	20%	Rp 533,250,000
65570	Rp 12,000	1	20%	Rp 157,368,000
Total				Rp 15,349,593,000

Source: Dispenda 2014, Data were processed

Table 2.4.
The Potency of Advertisement Tax Year of 2012

Number of Advertisement	Advertisement Rental Value	Time	Fare	Total
5890	Rp 3,825,000	1	20%	Rp 4,505,850,000
26	Rp 4,537,500	1	20%	Rp 23,595,000
154	Rp 4,200,000	1	20%	Rp 129,360,000
46518	Rp 600,000	2	20%	Rp 11,164,320,000
4814	Rp 225,000	1	20%	Rp 216,630,000
55625	Rp 12,000	1	20%	Rp 133,500,000
Total				Rp 16,173,255,000

Source: Dispenda 2014, Data were processed

Table 2.5.
The Potency of Advertisement Tax Year of 2013

Number of Advertisement	Advertisement Rental Value	Time	Fare	Total
3719	Rp 3,825,000	1	20%	Rp 2,845,035,000
24	Rp 4,537,500	1	20%	Rp 21,780,000
177	Rp 4,200,000	1	20%	Rp 148,680,000
45033	Rp 600,000	2	20%	Rp 10,807,920,000
5577	Rp 225,000	1	20%	Rp 250,965,000
3252	Rp 12,000	1	20%	Rp 7,804,800
Total				Rp 14,082,184,800

Source: Dispenda 2014, Data were processed

Table 2.6.
The Potency of Advertisement Tax Year of 2014
(Mayor Regulation Number 34 of 2013)

Kind of advertisement	Number of advertisement	Advertisement Rental value	Time	Fare	Total
Board / billboard	3682	Rp.3.825.000	1 year	20%	Rp.2.816.730.000
Bando Road	19	Rp.4.537.500	1 year	20%	Rp.17.242.500
Vehicles	186	Rp.4.200.000	1 year	20%	Rp.156.240.000
Banner	24970	Rp.600.000	6 months	20%	Rp.17.978.400.000
Stickers / Posters	3987	Rp.225.000	-	20%	Rp.179.415.000
Flyers	3750	Rp.12.000	-	20%	Rp. 9.000.000
Total	36,594				Rp21.157.027.500

Source: Dispenda 2014, Data were processed

From the data above calculation shows that the rate of policy change implemented in 2010 and 2012 at the mayor regulations number 28 of 2008, in 2013 at number 32 of 2013 and 2014 on the mayor regulation number 34 of 2013 also have an impact such as the installation of a different time on each year and the number of billboards in circulation affect the level of the potential of Malang city.

The data in the table above it can be seen that in 2014 the highest potential value of the advertisement tax there were on the incidental advertisement made of fabric or banners with the highest number of the advertisement and average of mounting period about 6 months. When compared with other kinds of advertisement, the advertisement of fabric or banner could have a higher value because in 2014, Malang city government began to increase the value of the advertisement tax and give some impact to time or date of instalation from tax payers which is stated on the Mayor regulations of Malang number 32 in 2013. So the costs like the billboard rent to be very expensive. The most taxpayers of the billboard advertisement quibble to choose another kinds of the advertisement with a little low price considering the long period of billboards installation.

Likewise with Government Regulation No. 109 of 2012 on cigarette advertising restrictions and the Mayor Regulations number 32 of 2013 also provides the impact on the unregistered advertising agency but continue to permit the installation will be heavily penalized. From both government regulation, it could certainly have an impact on the amount of the advertisement potential for, especially in the billboard advertisement, which

has a fairly high rents coupled with long period of 1 year in the city of Malang.

Contributions Advertisement Tax Toward Local Revenue

Advertisement tax is one of the components of Local revenue that used to finance expenditures in carrying out the authority and responsibility to society. To see the contribution of the advertisement tax to local revenue it can be seen as follows:

$$\text{Contribution} = \frac{\text{Rp. 19.318.970.667}}{\text{Rp. 277.371.331.024}} \times 100\% \\ = 7\%$$

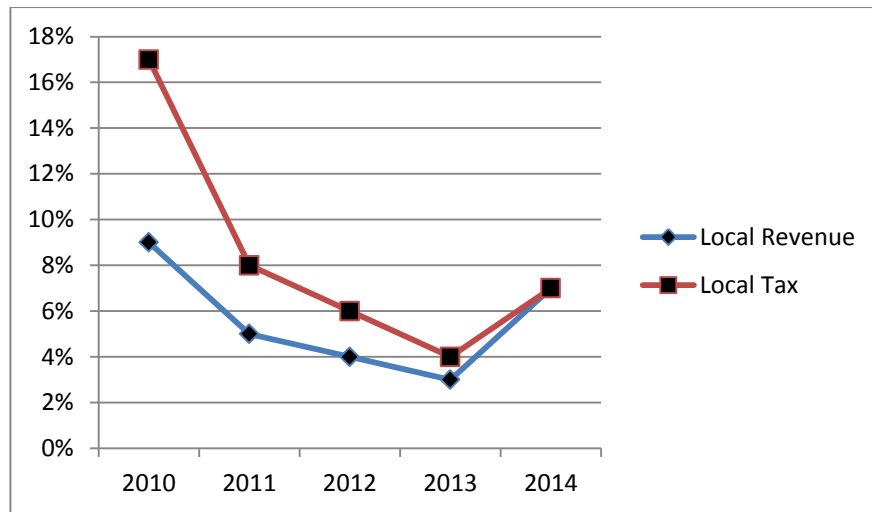
Table 2.7.
Advertisement tax contributions in 2010-2014

Years	Realization of revenue			Contribution	
	Advertising Tax	Local Revenue	Local Tax	Local Revenue	Local Tax
2010	Rp 10.175.746.890	Rp 113.490.265.808	Rp 60.151.082.871	9%	17%
2011	Rp 9.944.155.284	Rp 185.818.563.982	Rp 125.332.979.877	5%	8%
2012	Rp 9.256.619.495	Rp 229.810.290.196	Rp 158.642.650.561	4%	6%
2013	Rp 10.716.211.079	Rp 317.772.985.191	Rp 238.499.748.161	3%	4%
2014	Rp 19.318.970.667	Rp 277.371.331.024	Rp 260.000.000.000	7%	7%

Source: Dispenda 2014, data were processed

From the table above shows the level of the advertisement tax contribution to local revenues and local taxes in the year 2010 to 2014. The percentage value describes how large amount of the donations of the advertisement tax in the city of Malang. From the decrease and the increase in each year can be caused by a number of government policies and the existing trend of activities in that year or several external factors such as Dispenda collection performance.

Graph 4.4.
Contributions level of Advertisement Tax Year of 2010-2014



Source: Dispenda 2014, Data were processed

It can be seen from the graph above; the contribution of advertisement tax on local revenue from 2010 to 2014 decreased its contributions in 2010. The advertisement tax contributes to the local tax of Malang by 17% and on revenue by 9%, while In 2011 the contribution of the advertisement tax decrease in the amount of 8% in local tax and 5% in revenue. The percentage of advertisement tax contribution was decreased in 2012 in the amount of 6% and 4% local tax on revenue. In 2013 it also declined by 4% contribution to the local tax and 3% on revenue. The increasing of billboards tax contributions began to occur in 2014 in the amount of 7% of the local tax and local revenue. A decrease in the contribution that occurred in 2010 to 2014 due to the total value of the advertisement tax receipts which is still low compared with the value of the other local taxes reception components, so that the calculation of the value of the advertisement tax contribution is not proportional to the total local tax revenue. However, with the decrease in advertisement tax contribution to local revenues and local taxes that does not mean the performance of Dispenda in terms of advertisement taxation is low. The good performance can be seen in terms of effectiveness based on a target and potential value which describes the success of the revenue earned in each year.

Comparison of Realization, Target, and Potential Tax Advertising

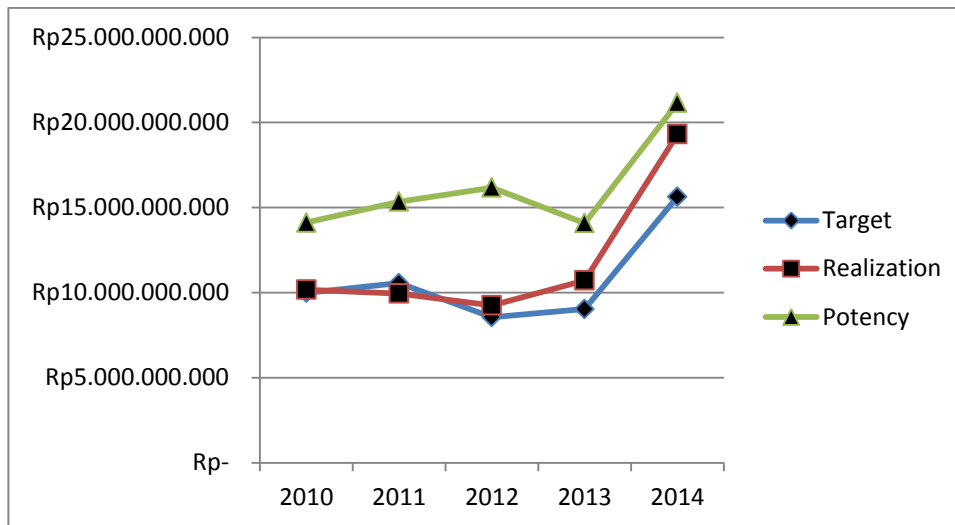
Table 2.8.
Comparison of Target, Realization, and Potential Tax Advertising
Malang Year of 2013-2014

years	Target		Realization		Potency	
2010	Rp	9.982.646.605	Rp	10.175.746.890	Rp	14.111.629.800
2011	Rp	10.556.778.935	Rp	9.944.155.284	Rp	15.349.593.000
2012	Rp	8.556.778.935	Rp	9.256.619.495	Rp	16.175.070.000
2013	Rp	9.037.246.651	Rp	10.716.211.079	Rp	14.083.800.000
2014	Rp	15.640.433.942	Rp	19.318.970.667	Rp	21.157.027.500

Source: Dispenda 2014, data were processed

From the above table shows a comparison between the target, actual and potential which has a different value in each year. Such differences can be found increment value that could describe how large amount of advertisement tax in the city of Malang and how the Government of Malang can make reference to develop and manage the amount of the tax value for the subsequent years. From this comparison, the difference between the target, actual and potential, the potential of which are still the dominant values is still found each year. Things that cannot be achieved by Revenue Malang advertisement tax potential value is still high.

Graph 4.5.
Comparison of Target, Realization and Potency of Advertisement Tax Year of 2010-2014



Source: Dispenda 2014, Data were processed

From the chart above, it can be seen the comparison of targets, realization and potential of advertisement tax in Malang. The analysis may be obtained from the data comparison of targets, the realization and the potential of billboard tax revenue above that there are the differences between an Advertisement potential with its realization. In 2010 through 2012 the existing potential is still higher than the target and its realization. This is because the advertisement data is still incomplete and the use of local regulations No. 4 of 2008 which advertisement rate value is still small compared to local regulations No. 16 in 2010.

In 2013 to 2014, can be seen the advertisement tax potential is greater than the target and its realization. This is influenced by the Government Malang which use tariff based on the regulation of mayor number 34 of 2013 that the calculation of the value of the strategic installation of billboards (NSPR) that uses weights and scores to determine the value of the function (VoF), the value of the road function (VoRf) and the value of standpoint (Vos).

Advertisement tax target set by the Revenue Malang in 2010 to 2014 exceeded the target set earlier although in 2011 the value and potential of tax receipts reduced by the large number of advertisement views of government and political party activities which are free of taxes. so the advertisement tax receipts in 2011 did not meet the targets set. The potential value of advertisement tax receipts in 2010 to 2014 is still high and has not been achieved in each year. This illustrates that advertisement tax potential is still

untapped optimally. In fact, this potential can be maximized so it will add contribution on local revenue of Malang.

.3.4 Potency of Effectiveness Based Advertising Tax

The level of potential-based effectiveness was calculated by comparing the advertisement tax revenue of Malang with the advertisement tax potential based on the calculation of the amount, the value of leases and the length of advertisement exposure multiplied by the tariff of each type. The level of effectiveness achieved is reaching a percentage close to 100% or 1 ratio, so the level of effectiveness is being better. It is based on the interior minister rule number 690900-327 in 1996, which categorizes the level of effectiveness of financial performance based on measuring by the assessment. Based on these rules, the level of effectiveness of advertisement tax receipts in Malang period 2010 to 2014 as follows:

$$\begin{aligned}\text{effectiveness} &= \frac{\text{Rp. 19.318.970.667}}{\text{Rp. 21.157.027.500}} \times 100\% \\ &= 91\%\end{aligned}$$

Table 4.12.

The Effectiveness Level of Advertisement Tax Based on Potency Years of 2010-2014

Years	Realization		Potency		Effectiveness	Description
2010	Rp	10.175.746.890	Rp	14.111.629.800	72%	Less
2011	Rp	9.944.155.284	Rp	15.349.593.000	65%	Less
2012	Rp	9.256.619.495	Rp	16.175.070.000	57%	ineffective
2013	Rp	10.716.211.079	Rp	14.083.800.000	76%	less
2014	Rp	19.318.970.667	Rp	21.157.027.500	91%	Effective

Source: Dispenda 2014, data were processed

From the table above it shows that the degree of effectiveness of the advertisement tax from the existing potential is great. It is known that the effectiveness of advertisement taxation fluctuated, where the level of effectiveness in 2010 is still lacking by 72%, in 2011 decreased to 65%, in 2012 decreased again by 56%. The decrease in effectiveness that occurred in the year 2010 to the year 2012 is due to the Dispenda of Malang measure the potential too low. In fact, it could be because of the potential measurements

are not carried out thoroughly on every local taxpayer or the addition of new local taxpayer and may also be due to the tax calculated under the assumption of lowest tax object selling value calculation. For example, installation of banners on the field as much as 50 pairs is calculated by the number 1 pair per taxpayers in the data entry, so the level of effectiveness based on the potential value will also affect the calculation. In 2013 to 2014 the level of effectiveness began to experience progress due to the Dispenda reorganized measurement system and the data entry by adding new advertisement object and accounting the addition of new taxpayers. And based on development advertisement tax in 2010 until 2014, in year of 2010 until 2013 can included on ineffective categorize. From there year Dispenda as tax official having a hard time to collect tax because the existence of weaknesses in policy like free tax on party advertisement which inflict a tax loss in 2011, limited of cigarette advertisement implemented in 2012 and also on.

C. Conclusion and Suggestion

Conclusion

Based on the analysis that has been done in this research, then the conclusion to be drawn as follows:

1. The potential tax Billboard in 2010 to 2014 experiencing increases progress, the potential value of the tax adjusted for the number of billboard ads that were installed and the response by Dispenda and then multiplied by a set fee and based on the old installation. The decrease in the potential occurred in 2013, where the value of the potential decline is caused by the presence of the impact of the implementation of the policy of the previous year, so the amount of Billboard installed in that year also experience a decrease. Likewise with 2014 that experienced an increase in terms of potential due to the new regulations and the addition of a new Billboard objects began to be taxed.
2. The level of effectiveness of the comparison between the realization of the target based on acceptance and potential has described the performance of the Dispenda over the poll tax on each year. The comparison of the performance of the Dispenda that refers to the target has been very effective, and if it refers to the potential that exists in each year shows the up and down performance or unstable and there is still the potential that has not yet been achieved. The magnitude of percentage value of comparison of the effectiveness dealt to how the success of the system of official assessment applied by Dispenda each year.
3. An Internal and external factory problems influential on tax revenue. Whereas in internal side Dispenda as tax official having a hard time on supervision, data collection, and collectivity from tax payers. Constraint like expired advertisement, instalation of advertisment not based on regulation still founded in each years, and collectivity system which implemented by Dispenda also still manually or must paid to Dispenda casir. In external side

tax payers as user of advertisement still unaware with the result that founded infraction especially on advertisement classification D categorize and uncomprehension about advertisement tax, that's way revenue and potency of advertisement tax depend on aware of tax payers.

4. To achieve the target of acceptance Dispenda Malang has a particular strategy, of which the first is build well relationship with taxpayers and provide excellent service. Through this approach it is expected that the taxpayer get protection, facilities and the convenience of the Dispenda. Both perform field operations, through this operation is expected the tax officials of Dispenda can figure out Billboard tax anywhere that does not have permission or the impressions have been exhausted, so that such violations of the tax officials know which have not registered that indented advertisement tax and is expected soon to report the taxpayers obligations. Third the Dispenda work together with an advertising agency as a third party to meet the target of Billboard tax revenue, the Dispenda will have difficulty when working alone. The fourth is performing billing, here the tax officials of Dispenda personnel took to the field and do the billing to the taxpayer directly or who cannot come to Dispenda to pay for obligation.

Suggestion

Based on the research conducted and results conclusions have been obtained, then the advice presented in this research are as follows:

1. To always reach targets set by Dispenda of Malang, it needs to increase the number of tax officials personnel in the field, this will increase the level of supervision of the situation in terms of the Billboard installation supervision to keep an eye on the existence of an activity that uses a billboard which is not in accordance with permit installation time. And to improve the effectiveness of advertisement tax and to reduce the rate of leakage is expected ahead of the Dispenda can follow the tax department that is able to pay through a bank and can be reported online. During this period, advertisement tax paid to the cashier at Dispenda.
2. To add to the society knowledge about Billboard tax so it is necessary to held routines socialization, Be it through the media of radio, tv, newspapers and other media. Currently there are still many wild Billboards not all intent on avoiding taxes but most others did not know there was the imposition of taxes.
3. For the future Dispenda has to be more transparent in logging all activities associated with the particular financial Billboard tax. Because of the researcher did not find the data that should be entered in accounting in each year as financial budget revenue and spending money of advertising guarantees.

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