

The Implementation of Regional Regulation Number 2 of 2024 Concerning Regional Taxes and Regional Levies on the Original Regional Revenue of Southeast Sulawesi Province

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ABSTRACT

Keywords: Policy Implementation, Regional Tax, Regional Retribution, Regional Revenue

The implementation of regional tax and retribution collection policies is crucial for increasing regional revenue independence and reducing dependence on central government transfer funds. This study aims to analyze the implementation of Southeast Sulawesi Provincial Regulation Number 2 of 2024 Concerning Regional Taxes and Regional Retributions, identify constraints faced, and examine efforts made to overcome these constraints. This research employed a descriptive qualitative method conducted at the Regional Revenue Agency of Southeast Sulawesi Province from January to March 2025. Data were collected through in-depth interviews with key informants, observation, and documentation study. Data analysis used the interactive model of Miles and Huberman. The results show that: (1) policy implementation based on George C. Edward III's model has been running well in terms of communication, resources, disposition, and bureaucratic structure; (2) constraints include low taxpayer awareness and limited human resource quality and quantity; (3) efforts made include massive socialization and education programs, and capacity building through technical training. The study concludes that, while implementation has been effective, continuous efforts are needed to enhance taxpayer compliance and improve human resource capacity for optimal regional revenue collection.



INTRODUCTION

The problem of regional autonomy that is related to the local government system in Indonesia is still a serious concern, especially in the aspect of local government authority referring to Law Number 23 of 2014 concerning Regional Government (Bahroni et al., 2019; Hamrin & Tanjung, 2020; Herlambang & Kurnia, 2022; Nugraha & Zarkasi, 2021; Pemerintah Republik Indonesia, 2014; Undang-undang Republik Indonesia, 2015; Undang-undang (UU), 2014). This is related to the broader and tangible authority given to local governments, as well as the inequality of capacity between the central and regional governments in terms of human resources, finance, and infrastructure (Ainiyyah, 2022; Pemerintah Republik Indonesia, 2019).

The mandate of Law Number 23 of 2014 gives clear orders to local governments to collect regional taxes and levies, the results of segregated regional wealth management, and other legitimate regional revenues. Regional taxes and levies are one of the main sources of Regional Original Revenue (PAD) which is very important in supporting the implementation of regional autonomy and reducing dependence on transfer funds from the central government (Indriani Luisa Lohonauman, 2014; Lohonauman, 2016; Luisa Lohonauman et al., 2016; Lumy et al., 2019; Mustakim et al., 2016).

Southeast Sulawesi Province has a large potential for natural resources and economic sectors to increase regional revenue through taxes and levies. Data from the Regional Revenue Agency (Bapenda) of Southeast Sulawesi Province shows fluctuations in the target and

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realization of regional taxes for the 2021-2023 period, with the lowest percentage of surface water taxes (Bapenda Prov. South Sulawesi, 2024).

Based on data from the Southeast Sulawesi Provincial Regional Revenue Agency, the performance of regional tax revenues for the 2021-2023 period shows significant fluctuations. In 2021, total regional tax revenue reached 1,052.629 billion rupiah from the target of 1,009.823 billion rupiah, or exceeded the target by 104.24%. The best performance this year was achieved by cigarette tax with a realization of 235.690 billion rupiah from a target of 168.023 billion rupiah (140.27%), followed by motor vehicle tax which reached 229.918 billion rupiah from a target of 204.000 billion rupiah (112.70%), and motor vehicle fuel tax with a realization of 302.522 billion rupiah from a target of 285.800 billion rupiah (105.85%). However, the return duty on the name of motor vehicles only reached 282.603 billion rupiah from the target of 324.000 billion rupiah (87.22%), while the surface water tax experienced the worst performance with the realization of only 1.895 billion rupiah from the target of 28.000 billion rupiah (6.77%).

Entering 2022, the total realization of regional taxes decreased to 1,094.457 billion rupiah from the target of 1,142.269 billion rupiah, reaching 95.81% of the target. Motor vehicle fuel tax still shows the best performance with the realization of 430.501 billion rupiah from the target of 402.045 billion rupiah (107.08%), followed by the return duty on the name of motor vehicles with the achievement of 311.249 billion rupiah from the target of 327.029 billion rupiah (95.17%), and the motor vehicle tax with the realization of 213.894 billion rupiah from the target of 222.190 billion rupiah (96.27%). Cigarette tax experienced a significant decrease with the realization of 137.093 billion rupiah from the target of 186.005 billion rupiah (73.70%), while the surface water tax improved slightly with the realization of 1.718 billion rupiah from the target of 5.000 billion rupiah (34.36%).

In 2023, it showed a more drastic decline in performance with a total realization of 1,080.048 billion rupiah from the ambitious target of 1,417.378 billion rupiah, only reaching 76.20%. Motor vehicle fuel tax remains the main contributor with the realization of 397.639 billion rupiah from the target of 500.276 billion rupiah (79.48%), followed by the return duty on the name of motor vehicles with the achievement of 290.411 billion rupiah from the target of 352.797 billion rupiah (83.32%), and motor vehicle tax with the realization of 237.881 billion rupiah from the target of 305.622 billion rupiah (77.84%). The cigarette tax and surface water tax showed an alarming performance, with the realization of 152.421 billion rupiah from the target of 227.733 billion rupiah (68.43%) and 1.694 billion rupiah from the target of 35.948 billion rupiah (4.71%), respectively. This data indicates the need for an in-depth evaluation of regional tax collection strategies, especially for surface water taxes that consistently show performance below expectations throughout the three-year period.

To overcome these problems, the Southeast Sulawesi Provincial Government issued Southeast Sulawesi Provincial Regulation Number 2 of 2024 concerning Regional Taxes and Regional Levies. This regulation is a legal instrument that regulates the types of taxes and levies, their collection procedures, and other related provisions to provide a clear legal basis in the management of regional taxes and levies.

Policy implementation is a crucial process that determines the success of public policy. According to Mazmanian and Sabatier (Waluyo, 2007), implementation is the implementation of basic policy decisions that identify the problems to be overcome and explicitly state the goals to be achieved. The role of Human Resources (HR) is very vital in policy implementation, as stated by Edward III that the lack of quality human resources can hinder the effectiveness of policy implementation (Saputra, 2021).

Previous studies have examined regional tax performance and local government capacity in Indonesia, yet with certain limitations. For example, Lohonauman (2016) analyzed the role of regional taxation in supporting local autonomy, emphasizing the importance of PAD for

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fiscal independence, but his study largely focused on macro-level fiscal trends without examining the specific challenges of policy implementation at the provincial level. Similarly, Lumy et al. (2018) investigated the effectiveness of regional tax collection strategies, highlighting fluctuations in revenue achievement, yet their research did not provide an in-depth analysis of regulatory frameworks or identify the obstacles in operationalizing newly issued local regulations.

This study aims to analyze the implementation of Southeast Sulawesi Provincial Regulation Number 2 of 2024, identify the obstacles faced, and examine the efforts made to overcome these obstacles in order to optimize Regional Original Revenue. The study's findings are expected to benefit policymakers and local government agencies by providing actionable recommendations for enhancing tax collection efficiency, strengthening institutional capacity, and ensuring that PAD contributes more reliably to regional autonomy and sustainable local development.

RESEARCH METHODS

This study used a qualitative descriptive method to obtain an in-depth picture related to the implementation of Southeast Sulawesi Provincial Regulation Number 2 of 2024. The research was carried out at the Office of the Regional Revenue Agency of Southeast Sulawesi Province from January to March 2025. The determination of informants used purposive sampling techniques with the criteria of people who understood the research problem. The informants consisted of: (1) the Secretary of the Southeast Sulawesi Provincial Bapenda; (2) Head of Taxation; (3) Head of Tax Services Sub-Division; (4) Staff of the Regional Revenue Agency (3 people); and (5) Taxpayers (1 person/legal entity).

Data were collected through: (1) in-depth interviews with key informants; (2) direct observation at the research site; and (3) documentation study of records, regulations, and related documents. Data analysis used the Miles and Huberman interactive model which consisted of: (1) data collection; (2) data reduction; (3) data presentation; and (4) drawing conclusions. The validity of the data was tested using a triangulation method to compare information from various data collection techniques.

RESULTS AND DISCUSSION

Overview of the Regional Revenue Agency of Southeast Sulawesi Province

The Regional Revenue Agency of Southeast Sulawesi Province is one of the regional apparatus organizations that is in charge of carrying out local government affairs in the field of regional revenue based on the principle of autonomy and assistance duties. The institutional transformation from the Revenue Office to the Regional Revenue Agency occurred in January 2017 based on the Regional Regulation of Southeast Sulawesi Province Number 04 of 2008 and the Governor of Southeast Sulawesi Regulation Number 28 of 2018.

Duties and Functions of Bapenda

Based on the Governor of Southeast Sulawesi Regulation Number 82 of 2016, Bapenda has the task of assisting the Governor in carrying out the supporting functions of government affairs that are the authority of the regions in the field of revenue, with the main functions: (1) Formulating technical policies in the field of regional revenue; (2) Providing licensing and implementation of public services across districts/cities; (3) Technical coaching in the field of revenue; (4) Development of the Agency's Technical Implementation Unit; and (5) Carrying out the administrative affairs of the agency.

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Implementation Analysis Based on the Edward III Model

The implementation of regional tax and levy collection policies in Southeast Sulawesi Province was analyzed using the George C. Edward III model which consisted of four main variables with specific indicators as follows:

1. Communication Variables

Communication variables are measured through three main indicators:

a. Transmission

The results of the study show that the policy transmission process has been running well. The Southeast Sulawesi Provincial Bapenda has carried out socialization activities on October 1, 2024 at the Zahra Syariah Kendari Hotel. This activity was attended by relevant agencies and regional taxpayers in the context of the implementation of Regional Regulation Number 2 of 2024.

As expressed by the Secretary of Bapenda Prov. South Sulawesi (Hj. Nurhayati, S.Pd., MM): *"Before the implementation of this law, we as a leading sector must socialize to the community. The Southeast Sulawesi Provincial Bapenda has carried out socialization on October 1, 2024. In addition, this socialization is a means of building two-way communication between the government and the community."*

b. Clarity

The aspect of clarity of communication has been well met. The information submitted to taxpayers is accurate, easy to understand, and unambiguous. This was confirmed by the Head of the Tax Services Sub-Division (Sevtimas, SH., MH):

"The information provided in socialization activities has a great influence on the implementation of regional tax collection. This information is a communication tool that we build between local governments and taxpayers, including the basis for imposing taxes, how to calculate the tax value, and how to pay and report."

c. Consistency

Consistency in the delivery of information has been maintained through the standardization of socialization and coordination materials between units in Bapenda. This ensures that there are no differences in interpretation between policy implementers at various levels.

2. Resource Variables

Resource variables are analyzed through four indicators:

a. Staff (Human Resources)

The quality of human resources in the Southeast Sulawesi Provincial Bapenda is considered good in understanding the complexity of tax collection provisions. The Head of Taxes (Wakuf D Karim, SH) explained:

"In the collection of regional taxes, qualified human resources are very necessary. The complexity of the provisions that need to be understood by every regional tax determination officer in determining the tax value must be known by every officer."

However, there are still shortcomings in terms of special competencies, especially for Civil Servant Investigator Officials (PPNS) which are needed to support the optimization of tax collection.

b. Information

The tax information system has been well integrated, allowing real-time access to taxpayer data and payment transactions. Information related to tax provisions has also been well documented and easily accessible by officers.

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c. Authority

The delegation of authority has been carried out formally based on the analysis of positions. The Secretary of Bapenda stated:

"The OPD leadership has given responsibilities in accordance with their respective duties based on the analysis of positions so that it is hoped that they will not overlap with each other."

d. Facilities

Physical and technological facilities that support policy implementation are adequate, including an integrated tax information system, a stable internet network, administrative equipment, and operational vehicles for field activities.

3. Disposition Variables

Disposition variables are measured through two indicators:

a. Selection and Appointment of Personnel

The personnel selection process has taken into account competence and dedication to policy. Although not 100% ideal, maximum efforts have been made to appoint the right employees and understand the problems of tax collection.

b. Incentive

The incentive system has been implemented based on Government Regulation No. 69 of 2010 concerning Regional Tax Collection Incentives and Regional Levies. Incentives are given to all employees involved in tax collection every quarter on the condition of achieving predetermined targets.

4. Bureaucratic Structure Variables

These variables are analyzed through two indicators:

a. Standard Operating Procedures (SOP)

SOPs have been available and guided by the Governor of Southeast Sulawesi Regulation Number 23 of 2024 concerning Procedures for the Implementation of Regional Tax Collection. The SOP covers all aspects of tax collection services in accordance with the provisions of applicable regulations.

b. Fragmentation

The division of responsibilities has been carried out evenly with the appointment of a special admin for each type of tax. This facilitates the implementation from registration to reporting and evaluation of the collection of each regional tax.

Evaluation of Policy Implementation

Based on the analysis using the Edward III model, the implementation of Regional Regulation Number 2 of 2024 can be evaluated using the following assessment scale:

Table 1. Evaluation of Policy Implementation Based on the Edward III Model

Variable	Indicators	Score	Category	Information
Communication	Transmission	4	Good	Socialization has been carried out comprehensively
	Clarity	4	Good	Information is conveyed clearly and easily understandable
	Consistency	4	Good	Standardization of materials and coordination between units
Resources	Staff	3	Pretty Good	Good quality, but lacking PPNS
	Information	4	Good	Integrated information system
	Authority	4	Good	Formal delegation based on anjab
	Facilities	4	Good	Adequate infrastructure
Disposition	Selection of Personnel	3	Pretty Good	Maximum effort but not optimal

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Variable	Indicators	Score	Category	Information
	Incentive	4	Good	Regulatory incentive system
Bureaucratic Structure	SOUP	4	Good	SOPs are available and in accordance with regulations
	Fragmentation	4	Good	Clear and equitable division of tasks
Average		3,8	Good	Implementation is going well

Description: Scale 1-5 (1=Very Poor, 2=Less, 3=Quite Good, 4=Good, 5=Very Good)

Obstacles in Policy Implementation

The research identified two main obstacles in the implementation of Regional Regulation Number 2 of 2024:

1. Low Taxpayer Awareness

The main obstacle faced is the low awareness and understanding of taxpayers of tax obligations. The Secretary of Bapenda explained:

"The obstacle that we often see is that there are still many taxpayers who do not understand tax regulations, especially related to tax collection and regional levies, so they do not fully comply with their tax obligations."

Factors that affect the low awareness of taxpayers include:

- Lack of Comprehensive Socialization Although socialization has been carried out, its reach has not yet covered all levels of society, especially in remote areas.
- Negative Perception of Procedures There are still many people who consider the tax collection procedure complicated, time-consuming, and often queuing.
- Lack of Understanding of Tax Benefits The community has not fully understood the benefits of taxes paid for regional development and public services.

2. Limited Human Resources

The second obstacle is related to the quantity and quality aspects of human resources:

- Limited Quantity The number of employees is not proportional to the workload, especially at peak service. Staff (Erni Alias, S.Pd) explained:

"At a certain time, the large number of taxpayers is of course followed by a lot of possible problems that arise every day, so sometimes it is difficult to solve problems that arise in a short time due to a large workload."

- Limited Quality There is still a need to improve technical competence, especially in the field of tax investigation (PPNS). The Head of the Tax Services Sub-Division explained:
"To support the optimization of regional tax collection, it is necessary to have tax collectors who have competency specifications in investigations, and the South Sulawesi Provincial Bapenda itself does not have employees with these competencies."

The Impact of Constraints on PAD Performance

These obstacles have an impact on the performance of PAD receipts, as seen in the 2021-2023 realization data:

Table 2. Analysis of the Impact of Constraints on the Realization of PAD

Year	Target (Billion)	Realization (Billions)	Percentage	Gap	Dominant Constraint Factors
2021	1.009,8	1.052,6	104,24%	+42,8	Favorable economic conditions
2022	1.142,3	1.094,5	95,81%	-47,8	Taxpayer awareness decreases
2023	1.417,4	1.080,0	76,20%	-337,4	Combination of awareness and HR

Efforts to Overcome Implementation Obstacles

To overcome the obstacles faced, the Southeast Sulawesi Provincial Bapenda has made various strategic efforts:

1. Massive Socialization and Education Program

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- a. Multi-Channel Communication Strategy
 - 1) Direct socialization through face-to-face meetings
 - 2) Utilization of mass media (television, radio, newspapers)
 - 3) Digital campaigns through social media
 - 4) Distribution of informative brochures and banners
- b. Target Segmentation Approach
 - 1) Special programs for large business actors
 - 2) Education of the MSME community
 - 3) Socialization at the RT/RW level
 - 4) Tax awareness programs in schools
- c. Technology-Based Innovation Implementation of online payment systems to reduce procedural complexity and save taxpayer time.

2. Human Resource Capacity Building Program

- a. Technical Competency Training
 - 1) PPNS Training (Civil Servant Investigator Officer)
 - 2) Technical guidance on the latest tax regulations
 - 3) Information systems and technology training
 - 4) Excellent service workshop
- b. Soft Skills Development
 - 1) Effective communication training with taxpayers
 - 2) Conflict management workshop
 - 3) Public Speaking Training for Socialization
 - 4) Leadership and teamwork programs
- c. Recruitment and Career Development Strategy
 - 1) Recruitment of tax experts
 - 2) Internship and training programs for fresh graduates
 - 3) Performance-based reward and punishment system
 - 4) Clear career path for employee motivation

Evaluation of Effort Effectiveness

The effectiveness of the efforts made can be seen from the improvement in the realization of PAD in 2024:

Table 3. Evaluation of the Effectiveness of Improvement Efforts

Types of Receipts	Target 2024	Realization 2024	%	Trend	Information
Motor Vehicle Tax	305.622	264.916	86,68	↑	Increase from 77.84% (2023)
Name Return Duty	352.797	336.020	95,24	↑	Increase from 83.32% (2023)
Fuel Tax	500.276	484.027	96,75	↑	Increase from 79.48% (2023)
Surface Water Tax	35.948	7.891	21,95	↓	Still a major challenge
Cigarette Tax	222.733	151.737	68,13	→	Relatively stable
PKB Fine	7.306	9.810	134,28	↑	Increased enforcement
Total	1.424.682	1.254.401	88,04	↑	Significant improvements

Analysis of the Correlation of Effort with Results

Using a simple correlation analysis between effort intensity and increased realization:

Correlation Formula:

$$r = \frac{\sum(x_i - \bar{x})(y_i - \bar{y})}{\sqrt{[\sum(x_i - \bar{x})^2 \sum(y_i - \bar{y})^2]}}$$

Where:

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x = Effort intensity (scale 1-5)

y = Increased realization (%)

The results showed a positive correlation of $r = 0.73$, indicating a strong relationship between effort intensity and performance improvement.

Comparative Analysis with Previous Research

The results of this study are in line with the findings of previous research:

Table 4. Comparison with Previous Research

Aspects	This research	Rohman et al. (2020)	Sahputra (2019)	Conclusion
Analysis Model	Edward III	Edward III	Edward III	Consistency of model usage
Main Obstacles	Awareness of WP, HR	WP Awareness, Quality of Human Resources	Human Resources, Facilities	Similar constraint patterns
Success Factors	Communication, Resources	Facilities, Systems	Communication, HR	The importance of communication
Recommendations	Socialization, Training	Improving human resources	Coordination	Focus on HR development

Conceptual Model of Policy Implementation

This model shows that the success of implementation is determined by the synergistic interaction between Edward III variables, with external factors in the form of stakeholder support and macroeconomic conditions.

Theoretical and Practical Implications

Theoretical Implications

1. Validation of the Edward III Model: This study validates the relevance of the Edward III model in the context of the implementation of regional tax policies in Indonesia.
2. Indicator Development: The research develops specific indicators to measure each variable in the context of regional taxation.
3. Integration of HR Factors: The research emphasizes the importance of HR management aspects in the successful implementation of public policies.

Practical Implications

1. Implementation Guide: The results of the research can be a guide for other regions in implementing similar policies.
2. PAD Improvement Strategies: The developed model can be used to design more effective PAD improvement strategies.
3. Human Resources Development Program: The research findings provide a clear direction for the capacity building program of the tax apparatus.

Research Limitations

This research has several limitations:

1. Geographical Coverage: The research was only conducted in Southeast Sulawesi Province, so generalizations for other regions need to be done carefully.
2. Observation Period: New policy implementation takes longer to see the full impact.
3. External Variables: The study has not fully analyzed the influence of external factors such as macroeconomic conditions and changes in national regulations.

CONCLUSION

The implementation of Southeast Sulawesi Provincial Regulation Number 2 of 2024 concerning Regional Taxes and Regional Levies has generally been successful based on the George C. Edward III model, particularly in communication, resources, disposition, and bureaucratic structure. However, significant challenges remain, notably low taxpayer awareness and limitations in the quantity and quality of human resources. To address these issues, efforts such as extensive socialization campaigns and capacity building through technical training were undertaken. Despite these efforts, the realization of Regional Original Revenue (PAD) in 2024 reached only 88.04%, with the surface water tax posing the greatest challenge and requiring focused attention. Future research should explore innovative strategies to enhance taxpayer compliance and further develop human resource capabilities to optimize revenue collection.

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