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Evaluating The Policy Of Regional Tax Implementation On Swiftlet Nest Industry In The District Of Pasangkayu

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Abstract – The swiftlet nest industry in Pasangkayu district is one of the local revenue sources (PAD); therefore, the local government intended to issue policies related to the swiftlet nest industry. The imposed policies are PER-BUP No.3 of 2013 regarding Swiftlet Nest Tax, PER-BUP No. 25 of 2014 regarding the Guidelines for Implementing the Regional Regulation of North Mamuju Regency No.3 of 2013 regarding Tax on Swiftlet Nests Business, and PER-DAH No. 8 of 2019 regarding Swiftlet Nest Business Management. Those policies created to address problems related to the application of local taxes in Pasangkayu Regency.

This study aims to evaluate the application of local taxes on swiftlet nest business in Pasangkayu Regency. Therefore, to determine whether this policy has worked well, the researcher uses the theory of Willian N Dunn (2003), regarding the evaluation criteria for policy evaluation which consists of aspects of effectiveness, efficiency, adequacy, equality, responsiveness, and accuracy. Meanwhile, the research method used is a qualitative research method with a descriptive approach. Methods of data collection are observation methods, semistructured interviews and documentation. The technique of selecting informants is the purposive approach.

Based on the analysis results, the evaluation of the local tax implementation policy on swiftlet nest industry in Pasangkayu Regency has not been effective, and the issued policies have not been properly implemented. Since the policymaking process, there has been a mistake, as the government imposed the aforementioned tax policy on the industry earlier before the policy on business management, which was only issued in 2019 when the tax revenue for swallow's nest business did not reach targets for the last five years. There are also other problems, namely the lack of budget allocated to disseminate policies to the public and the lack of coordination and communication between stakeholders are the leading causes.

Keywords – Policy evaluation, application of regional tax, swiftlet nest industry, Pasangkayu Regency.

I. INTRODUCTION

Swiftlet is one of the wild animals that must be used sustainably for the people's welfare by ensuring its population in nature, following the Decree of the Minister of Forestry Number 100 / KPTS-II / 2003 about the guidelines for the Utilization of Swiftlet Nests. Licensing for the management and exploitation of swiftlet nests is one of the legalities that entrepreneurs must obtain because managing and exploiting swiftlet nests has been regulated in the Regional Regulation of North Mamuju Regency Number 3 of 2013 concerning Swiftlet Nest Tax. Despite that, in reality, this regional regulation has not been appropriately implemented.

The problems that arise in the application of swallow nest industry tax are, first, every year, there is an increase in swiftlet nest-building, but have no impact on the percentage of local tax revenue. Data on the realization of tax revenue for swiftlet nest for three years showed a downward trend in the target set percentage. In 2016, the tax target set was IDR 5,000,000, and the realization was IDR. 4,700,000 or 94% of the total number of 134 swiftlet nest buildings. In 2017, the target increased following the number of swallow nest buildings, but the number of tax objects did not rise from the previous figure, namely, 12 entrepreneurs and swallow nest buildings. According to the data collection of tax officers in the field, the tax target for 2017 was IDR 25,200,000, and the realization was IDR. 7,400,000 or 24%. In 2018, the target was IDR 25,200,000 but realized around 14% of that or IDR 3,570,000 from 440 recorded swallow nest buildings in the second quarter of June, according to data obtained from the Regional Financial Asset Management Agency of Pasangkayu Regency.

Second, there is no standardization in tax determination. The total tax on the swiftlet nest sale's overall proceeds is calculated only by estimation. Total sales are taxed at 10% without a survey or barometer setting. Officers only estimate how much the sale proceeds without any other measurement, either referring to the building area or the number of harvests in a month. For example, where the lowest price for a swiftlet nest is IDR 5,000,000 and the highest is IDR 20,000,000, in making tax collection, officers only collect 10% tax by only listening to the taxpayer's acknowledgement of the amount of sales proceeds which used as a reference without any standardization.

Third, the lack of public awareness in paying the sales tax for swiftlet nest sales resulted in not achieving the Regional Revenue Agency's target. Besides, the awareness of managing swallow nest business permits is still lacking, which is indicated by the fact that of the 440 swallow nest businessmen to date, only 12 have business permits. That is also the result of stakeholders' uncertainty in enforcing local regulations in enforcing sanctions against taxpayers.

Based on the background stated above, the author is interested in knowing "How is the Effectiveness, Efficiency, Adequacy, Equality, Responsiveness and Accuracy of Local Tax Application Policies in Swiftlet Nest Industry in Pasangkayu Regency?".

II. Method

The research method used in the research on the Evaluation of Local Tax Application Policy on Swiftlet Nest Industry in Pasangkayu Regency is qualitative, making it easier to understand the field's problems. The main instrument in this approach is the researcher himself, the data collector and the determinant in the whole research process (Creswell, 2003: 21). The selection of this method on evaluating the policy of local tax implementation on swiftlet nest business in Pasangkayu Regency is an abstract problem focus and requires a search for meaning.

III. Type Of Research

The type of research of this research is a case study. Creswell (2007:20) stated that a case study is a research strategy in which researchers carefully investigate a program, event, activity, process, or group of individuals. According to Yin (1996:1), a case study is a more suitable strategy if the central question of the research is related to "how" or "why", and if the researcher has little opportunity to control the events to be investigated and if the focus of the research lies in contemporary phenomena (current) in the context of real life. In connection with the phenomenon to be studied, namely "Evaluation of Local Tax Application Policy on Swiftlet Nest Industry", the case study research strategy was deemed suitable to be used.

IV. Data Sources

The data used in the study consisted of primary and secondary data with the following explanation:

1. Primary data is data obtained or collected by researchers directly from data sources. It is also known as original data or new data that is up to date. To attain primary data, researchers collected it directly through research informants.
2. Secondary data is collected by researchers from various sources (researchers are like the second hand). They can be documents, archival records, interviews, direct observation, participatory observation, and physical devices (Yin 2008: 103). The six sources of evidence grouped into three data sources, where documents and archival records grouped into document sources, interviews with people/informants and direct observation, participatory observation and physical devices grouped into sources of observation.

V. Informants

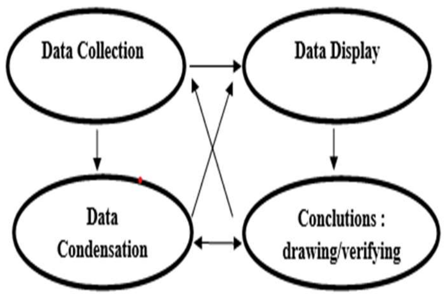
Before conducting interviews in the field, the researcher first determines the informants through a purposive technique. Therefore, its execution, the intended informants can present data relevant to the research problem. Those informants are the Regional People's Representative Council of Pasangkayu Regency as the regional regulation maker, the Head of the Regional Asset Management Agency, the Implementer of the Regional Regulation, and the swiftlet nest entrepreneurs.

VI. Data Collection Technique

In this study, data collection was carried out using writing or recording techniques from various sources, either through interviews, observations, or existing documents at the related institutions/ agencies/offices. To avoid the lack of representativeness, interviews with several people who are considered to have a relationship or understand the data's substance, used to verify the collected data.

VII. Data Analysis Technique

Data were analyzed using several steps according to the theory of Miles, Huberman and Saldana (2014), namely analyzing data in three stages: data condensation, presenting data (data display) and drawing conclusions or verification (conclusion drawing and validation). Data condensation refers to the process of selecting, focusing, simplifying, abstracting, and transforming. In more detail, the steps according to the theory of Miles, Huberman and Salda (2014) will apply as follows:



Gambar 3.1 Komponen-komponen Analisis Data Model Interaktif Sumber:
Miles dan Huberman (Miles, Huberman dan Saldana, 2014: 14)

Figure 3.1. Components of Interactive Data Analysis
Source: Miles and Huberman
(Miles, Huberman, and Saldana, 2014: 14)

VIII. Conclusion And Drawing/Verification

The research concluded that the data are relevant to the stated problem formulation, and they are generally summarized. The conclusion included the transitivity element, its relation with social context and its use in the social context. After concluding, data analysis returned to the initial stage until all data were complex.

IX. Results And Explanation

Since the issuance of UU No. 9 of 2015 about the Second Amendment to UU No. 23 of 2014 about Regional Government, the government system in Indonesia has changed, from the implementation of policies that tend to be centralized shifting to a decentralized approach. Local governments have greater authority in planning, budgeting, and implementing development processes after transferring most government elements to the regions. The broadest possible autonomy to the regions is directed at accelerating community welfare through improved services, empowerment and community participation. However, no matter what freedom granted to the regions, the final responsibility for administering regional governance will remain with the Central Government. In line with that, the policies made and implemented by the regions are an integral part of national policies. The difference lies in how to utilize local cultures, potentials, innovations, competitiveness and creativity to achieve these national goals at the local level, which will support the achievement of the overall national goals.

In the concept of regional autonomy, local governments have the authority to collect taxes and explore other financial sources to meet government financing needs and development through local revenue (PAD). Local taxes are an essential component in financing the districts/cities' development, including North Mamuju District. Based on the provisions of Article 2 paragraph (2) letter i of Law Number 28 of 2009 regarding the Regional Taxes and Regional Retributions, it has been determined that the swiftlet nest tax is a type of regional tax.

Local taxes are critical sources of regional income to finance the implementation of regional government in providing services to the community in realizing regional independence. Swiftlet nest industry in Pasangkayu is one of the local revenue sources (PAD); therefore, the local government intended to issue the industry's policies. They are PER-BUP No.3 of 2013 regarding Swiftlet Nest Tax, PER-BUP No. 25 of 2014 regarding the Guidelines for the Implementation of Regional Regulations of North Mamuju Regency of the previous tax policy, and PER-DAH No. 8 of 2019 regarding the Swiftlet Nest Business Management. Those policies aim to address the problems related to local taxes on swiftlet nest industry in Pasangkayu Regency.

Although the tax policies on swiftlet nest industry have been created since 2013, this policy has not been implemented properly. Other reasons for that are as follows:

1. Most of the entrepreneurs in the field do not have a business license or have not registered their business so that their business is not taxed.
2. Policy implementers or stakeholders feel overwhelmed and confused because the swiftlet nest industry's policy only discusses the tax collection but does not regulate business management. The industry management policy was published in 2019 when the tax on swiftlet nest business has decreased or has not reached the target for the five years since the issuance of the tax policy.
3. There is no allocation of funds provided by the local government, being the reason for not carrying out outreach to the public regarding the policy.
4. Lack of coordination and communication between stakeholders results in the ineffectiveness of policy implementation.
5. The government cannot act decisively in collecting taxes from taxpayers, namely, swiftlet nest entrepreneurs.
6. Lack of public awareness and understanding regarding taxpayers and the impact of tax payments. (Head of Regional Revenue Agency: June 2020)

Responding to problems related to the application of swiftlet nest industry tax in Pasangkayu Regency which is not running well according to the targets and policy objectives, it is necessary to look at it theoretically by using policy evaluation theory. It aims to make it easier for the researcher to analyze problems in the field. The indicators used in assessing the evaluation of local tax implementation policies on the industry in Pasangkayu Regency are as follows:

1. The policy's effectiveness aims to determine whether the increasing number of swiftlet nest buildings in Pasangkayu Regency impacts increasing the local revenue. For example, with an increase in swiftlet nest buildings and the number of swiftlet nest entrepreneurs, local income from taxes on the industry will also increase.
2. Policy Efficiency measures how much the industry has an impact on local revenue. For example, how many business doers in the industry needed to achieve the targets and policy objectives.
3. The focus policy's adequacy assesses how far the policy's achievement can solve the adversities in increasing local tax revenue. For example, has the policy effectively achieved results and solved the problem regarding the swiftlet nest tax.
4. Policy equalizing focuses on analyzing whether the business's tax costs and benefits are evenly distributed among different groups. For example, the swallow's nest business is profitable for one party (entrepreneurs) and all people in the region.
5. Responsiveness of the policy focuses on assessing whether the business tax policy results can meet the targets and policy objectives. For example, the business can fulfil certain groups' rights or values and consistently achieves the expected results.
6. Policy appropriateness aims to assess whether the "objective" results of the business tax policy are useful or valuable. For example, in implementing the tax policy, it must be equitable and efficient.

Policies' Effectiveness on the Implementation of Regional Tax on the Swiftlet Nest Industry in Pasangkayu Regency.

According to William N Dunn's theory, the first aspect that needs to be considered in the policy evaluation process is effectiveness. This aspect focuses on evaluating whether an alternative achieves the expected result (effect) or achieves the goal of taking action. Effectiveness, which is closely related to technical rationale, is always measured in terms of the product service unit or its monetary value. Suppose the swiftlet nest-business tax policy aims to explore other financial sources to meet government and development financing needs through local revenue (PAD). In that case, it is a valuable result (goal).

The application of local taxes on swallow's nest business in Pasangkayu District, if viewed from the first criteria, then the policy has not been practical. Some things cause the ineffective implementation of the tax policy, as follows:

1. Lack of socialization of the policies to the public.
2. Since the issuance of PER-BUB No.3 of 2013 regarding the swiftlet nest business tax, it has not been followed by a policy regulating the industry's management mechanism so that the service unit does not have a reference in issuing a related business license.
3. Local governments are very slow in responding to problems in applying the tax policy in Pasangkayu Regency.

Policies' Efficiency on the Implementation of Regional Tax on the Swiftlet Nest Industry in Pasangkayu Regency.

The second aspect in policy evaluation is the efficiency concerning the amount of effort required to produce a certain level of effectiveness. The swiftlet nest tax policy's efficiency in Pasangkayu Regency equals economic rationality, which is the relationship between efficacy and effort, measured from benefits and costs. It is determined by calculating the cost per unit or service (for example, the number of swiftlet nest entrepreneurs per number of swiftlet nest buildings per income per harvest).

Evaluation of the policy on applying local taxes on swiftlet nest business in Pasangkayu district, judged by the second criteria, the policy evaluation has not been efficient. The cost of building a swiftlet nest business comes from their funds which then used to construct the building. Meanwhile, in terms of utilization, it does not affect the regional revenue by applying taxes.

Policies' Adequacy on the Implementation of Regional Tax on the Swiftlet Nest Industry in Pasangkayu Regency.

The third aspect in evaluating the policy on swiftlet nest tax application is adequacy concerning how far a level of effectiveness satisfies the needs, values, or opportunities that create problems. The adequacy criterion emphasizes the strength of the relationship between the policy alternatives and the expected results. Issues in this type include fixed costs and changing effectiveness. If the budgeter's maximum acceptable expenditure results in fixed costs, the goal is to maximize the efficacy within the available racial limits. For example, 1030 entrepreneurs and 1045 buildings with a fixed income budget of 5 million to 20 million per month for one doer, a local tax policy analysis can recommend an alternative that results in the most significant improvement in government financing and regional development through local revenue.

However, field findings show that regional tax policies' adequacy on swiftlet nest business in Pasangkayu Regency has not met (insufficient) if faced with type I and type II between fixed costs and fixed effectiveness.

Equalization in the Application of Regional Tax on Swiftlet Nest Industry in Pasangkayu Regency.

The fourth aspect in evaluating local tax policies on the swiftlet nest business in Pasangkayu Regency is equalization. The equalization criterion is closely related to legal and social rationality and refers to the distribution of consequences and efforts between different groups in society. Policies with the orientation of equality are policies whose outcomes (units of service and monetary benefits) or effort (financial costs) are fairly distributed. Policies designed to distribute income, educational opportunities, or public services are sometimes recommended on an equal basis.

The equality criterion is closely related to competing conceptions of justice or fairness. However, in reality, none of the grading criteria is satisfying. The causes are the opposing views on society's rationality as a whole (social rationality) or the appropriateness of legal norms that guarantee property rights (legal rationality).

The findings in the field regarding equality in applying local tax policy on the swiftlet nest industry in Pasangkayu regency shows an even distribution as influenced by the distribution process and the legitimacy of power in society.

Policies' Responsiveness on the Implementation of Regional Tax on the Swiftlet Nest Industry in Pasangkayu Regency.

The fifth aspect in evaluating the application of local taxes on swiftlet nest business is responsiveness. This criterion relates to how far a policy can satisfy certain groups of people's needs, preferences, or values . The responsiveness criterion is vital because an analysis that meets all the other criteria, namely: effectiveness, efficiency, sufficiency, equality, still fails if it has not responded to the actual needs of the group that should be benefited from the policy.

The findings in the field regarding responsiveness in applying local tax policy on the swiftlet nest industry in Pasangkayu regency show a failure to fulfil the needs, preferences, or values of a particular group of society.

Policies' Accuracy on the Implementation of Regional Tax on the Swiftlet Nest Industry in Pasangkayu Regency.

The sixth criterion in reviewing the implementation of local tax policy on swiftlet nest business in Pasangkayu Regency is accuracy. The measure of accuracy is closely related to the substance's rationality because the accuracy of the policy is not associated with an individual set of criteria but two or more criteria together. It refers to the value or price of policy objectives and the assumption strength that underlie those objectives. While all other measures do not question goals, for example; the importance of efficiency and equity are not challenged, the criterion of precision questions whether the goal is appropriate for society.

The findings in evaluating the accuracy of local tax policy's application on swiftlet nest business in Pasangkayu district show that the policy's implementation has been accurate in terms of substance rationality. However, the realization has not been going well due to the lack of coordination and communication between stakeholders. Besides, the creation of policies regarding the business management did not follow the issuance of the swiftlet nest tax policy in Pasangkayu Regency. Thus, policymaking planning was procedurally flawed. It results in the implementation of these policies does not go well according to the policies' targets and objectives.

X. Conclusion

Based on research results, the researcher concludes that the local tax policy on the swiftlet nest industry in the Pasangkayu district has not been appropriately implemented as the six criteria of policy evaluation did not satisfy. The reasons are the lack of coordination and communication among stakeholders, no budget for socializing the policy to the society, and overlapping policy permits regarding the swiftlet nest tax and management policy.

XI. advices

1. It is necessary to conduct a more in-depth academic study related to efforts to synergize the measurement indicators of policy evaluation to achieve policy implementation objectives, especially those associated with assessing the application of regional tax policy.
2. It is necessary to conduct a study related to the planning of the formulation of the regional regulations so that the program's implementation can run according to the policy's targets and objectives.

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