

FACTORS AFFECTING THE IMPLEMENTATION OF THE ADVERTISING TAX POLICY IN BAUBAU CITY

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ABSTRACT

This study aims to analyze the factors that influence the implementation of the advertisement tax policy in Baubau City. This study uses qualitative approaches, especially descriptive analysis. Data was conducted or collected by interviews, observations, documentation studies and analysis of qualitative to determine the supervision function. The results shows that In the process of implementing the advertisement tax in Baubau City, it follows the Baubau City regional regulation number 15 of 2012. The goal is to increase Baubau City's Regional Revenue in terms of taxation. The implementing organization is divided into two, namely the internal Regional Revenue Agency and the external Regional Revenue Agency, which are involved in the Investment and Licensing Office, the Civil Service Police Unit and the Taxpayer. The least involved are the sub-district and village offices. The character of the implementer is also supported by the commitment of the leader. The attitude and active role of the leadership of the Baubau City Regional Revenue Agency is good and important. The disposition aspect shows that the advertisement tax implementer in Baubau City has good intentions and a good response to the advertising tax regulation. The understanding of procurement implementers already exists and is followed by a commitment to implement. However, the attitude of the implementers in collecting the advertisement tax is still lacking in depth. Regarding the organizational environment, basically the budget for collecting advertisement taxes already exists. During the pandemic, the budget is reduced due to budget refocusing, but policy targets are still being sought to reach the optimal point. Policy implementers exercise their authority responsibly and objectively. There is no political intervention in the advertisement tax implementation process in Baubau City. The quantity and quality of human resources is quite good. However, there are still many employees who do not understand Perda No. 15 of 2012 and Regional Taxes, Regulation of the Mayor of Baubau No. 33 of 2012 concerning implementation instructions. Facilities and infrastructure and budget resources are also sufficient

Keywords: Factors affecting, Implementation, Advertising tax policy.