



Contribution of Regional Tax Revenues and Retributions to Accelerate The Economic Recovery of Ambon City Post Pandemi Covid-19

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ABSTRACT

This study aims to analyze whether the receipt of Regional Taxes and Regional Levies is able to contribute to the acceleration of the Economic Recovery of Ambon City. This research is a qualitative research with a case and field study approach. Data collection techniques are observation and literature review. The research was conducted in Ambon City in 2020-2022. The results showed that The contribution of Ambon City Regional Tax revenue in 2020 is very good with a contribution percentage of 92.66% and in 2021 it is 92, 87% in the very good category. The trend of increasing local tax revenues shows that the regional economic recovery is gradually improving. Local governments must make breakthroughs to accelerate community economic recovery in the tourism and transportation sectors. So that it can have an impact on increasing hotel, restaurant and tourism taxes while still paying attention to health protocols. However, the contribution of regional levies in Ambon City is very less. In 2020 the contribution of regional levies to PAD decreased to 7.31% and in 2021 to 7.12%. The contribution of regional retribution is in the very poor category, triggered by the declining contribution of the Garbage/Cleaning Service Retribution to PAD in Ambon City. Indeed, the Covid-19 pandemic does not have the potential to reduce the contribution of the Garbage/Cleaning Service Retribution to Ambon City PAD. In the presence or absence of the Covid-19 Pandemic, people should still pay the garbage retribution. Because the waste generated is still there every day. The Regional Government must design a collection system that is integrated in Regional Taxes and Regional Levies, so that the management of the Waste/Cleaning Service Retribution is more transparent and accountable. As well as the supervision of everyone involved in the management of the Ambon City Waste/Cleaning Service Retribution.

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1. INTRODUCTION

Accelerating economic recovery after the Covid-19 pandemic is an important issue and a top priority in boosting the national economy. The Covid-19 pandemic, with the presence

of a new variant in early 2022, is still having a deep impact on national economic growth. The presence of the omicron variant made the pandemic period continue, and resulted in the government having to work hard to restore the people's economy.

Various policies are pursued by the government to accelerate the national economic recovery in 2022, resulting in a more controlled pandemic and a much higher vaccination coverage, thereby encouraging public confidence and the recovery of economic activity. Aggressive national economic recovery measures show that real sector indicators have good prospects in early 2022. The Consumer Survey in February 2022 showed the Consumer Confidence Index (IKK) was at an optimistic level of 113.10. Meanwhile, the growth of imports of raw materials in February 2022 was recorded at 29.98 percent (yoy) and capital goods by 20.98 percent (yoy), and Manufacturing Purchasing Managers' Index (PMI) at an expansionary level of 51.2. (Payapo, RW 2022).

Payapo, RW (2022) further disclosed that "The acceleration of post-Covid-19 economic recovery will also be determined by appropriate economic policy responses through accommodative, measurable and effective fiscal and monetary policies, the effectiveness of implementing the structural reform agenda, both the implementation of the Job Creation Law and the tax law, efforts to maintain price stability, especially food and energy, and significant job creation and readiness for digital transformation and innovation for the future. National Economic Recovery Program (PEN) 2022 is designed to be flexible and responsive to the dynamics that occur and simplified into three clusters, namely the Health Cluster, the Social Protection Cluster, and the Strengthening Economic Recovery Cluster.

One of the government's efforts to restore the national economy is by issuing Government Regulation (PP) Number 10 of 2021. As an implementation of the Job Creation Law, this PP regulates regional taxes and regional fees in order to support ease of investing. Among them are supporting the simplification of licensing, ease of doing business and regional services. In addition, the purpose of the publication is to strengthen the role of the regions in aligning and synergizing fiscal policies between the central government and regional governments.

The implementation of the Regional Invite Policy and Regional Retribution in PP No. 10 of 2021, very much pays attention to the principles of financial management that are credible, transparent, accountable, free from corrupt practices and conflicts of interest, so that this policy can be implemented effectively in supporting national economic recovery. The government hopes that investment in the region will have a positive impact in increasing Regional Original Income (PAD), such as the opening of new job opportunities so that a new economic movement will be created. PP Number 10 of 2021 has 5 major scopes that are regulated, namely: 1) adjustment of PDRD rates, 2) evaluation of draft regional regulations and regional regulations on taxes and levies, 3) supervision of local regulations on taxes and levies, 4) incentive support for the implementation of business licensing, and 5) administrative sanctions.

Adjustments to PDRD rates, evaluation of draft regional regulations and regional regulations regarding taxes and levies, then supervision of local governments regarding taxes and fees, as well as support for incentives for implementing business licensing, and administrative sanctions can make a major contribution to increasing local revenue. This is in line with the results of research by Loupatty, LG, Kriswantini, D., & Usmany, AEM (2022) that "Local Governments must revise the structure of waste retribution rates according to regional economic conditions. The collection mechanism has not been explicitly regulated. The community's ignorance of the mechanism for collecting waste fees makes them disobedient in paying fees. And the contribution of retribution for garbage/cleaning services in Ambon City to Local Own Revenue is very less. Regional Governments must design a collection system that is integrated into Regional Taxes and Regional Retributions, so that the management of waste/cleaning service fees is more transparent and accountable. As well as supervision of everyone involved in managing the Ambon City garbage/cleaning service fees.

The implementation of various National Economic Recovery policies is expected to restore the regional economy. It is hoped that the contribution of regional taxes and regional levies in Ambon City will accelerate the economic recovery of Ambon City after the Covid_19 pandemic. Acceptance Realization Regional Taxes and Regional Levies Ambon City for 2020-2021 can be seen in the table below:

The research conducted regarding the strategy and direction of government policies in economic recovery after the Covid-19 pandemic is still very limited. Several studies such as those conducted by Yulia Puspitasari Gobel . (2020), Nasrun. M Ali (2020), Imran Tajudin et.al (2021), Ratnawaty Marginingsih . (2021), Edi Sutrisno.(2021) shows that the steps of the National Economic Recovery will continue to be adjusted to the increasing national economy and the level of awareness of the spread of the coronavirus disease .

This research is a qualitative research with a case and field study approach (Case and Field Study) . The problem in this research is, is the receipt of Regional Taxes and Regional Levies able to contribute to the acceleration of the Economic Recovery of Ambon City? The purpose of this study is to analyze whether the receipt of Regional Taxes and Regional Levies is able to contribute to the acceleration of the Economic Recovery of Ambon City.

2. RESEARCH METHOD

This study uses qualitative research methods . Sekaran and Bougie (2010: 422) define qualitative research as, " Research involving analysis of data/information that is descriptive in nature and not readily quantifiable ", which can be interpreted that qualitative research is research involving data/information analysis that is descriptive in nature. and not directly quantifiable. Qualitative methods are used in research with natural, non-experimental object conditions (Indrawati, 2015).

This study uses a case and field study approach (Case and Field Study), where according to Nur Indriantoro and Bambang Supomo (2002:26) that case and field studies are, "Research with characteristics of problems related to the background and current conditions of the subjects studied. researched can be in the form of individuals, groups, institutions or certain communities. This study is to analyze whether the receipt of Regional Taxes and Regional Levies is able to contribute to the acceleration of the Economic Recovery of Ambon City after the COVID-19 pandemic in 2020-2022.

Data sources are anything that can provide information about related research. The data used in this study are secondary data . According to Sugiytono (2018), " secondary data are data sources that do not directly provide data to data collectors, for example through other people or through documents ". In this study, the secondary data sources are data on local tax revenues and regional levies, as well as Government Regulations regarding the implementation of the National Economic Recovery Policy (PEN), research journals, articles and literature relevant to this research.

This research is a case and field study , and data collection techniques only use library data/documentation and observation. In analyzing whether local taxes and levies are able to contribute to the acceleration of Ambon City's Economic Recovery, a lot of literature is needed regarding all government regulations in the effort of National Economic Recovery, and other supporting literature in the form of research results, articles and books that support this research. Observations are needed to observe phenomena in society regarding the implementation of the National Economic Recovery (PEN) policy after the Covid-19 pandemic.

Qualitative data analysis tends to be inductive, the analysis process is carried out to identify important categories in the data, data patterns and relationships between data through a search process (Indrawati, 2018). There are 5 techniques used in the process of analyzing this qualitative data, namely; documentation and process of collecting data regarding the receipt of Regional Taxes and Regional Levies in Ambon City, PEN policy steps, Ambon city economic growth in 2020-2022, organizing all the data obtained, linking

data with the Multicrisis policy concept, analyzing whether Tax revenues Regions and Regional Levies are able to contribute to accelerating the Economic Recovery of Ambon City

The data obtained in this study will be analyzed using descriptive qualitative research methods . In carrying out qualitative research, accuracy is needed in finding scientific facts that can be proven logically and academically that can be understood by researchers . According to Bogdan and Biken (1982) Data analysis is a process that is carried out systematically which aims to examine and collect facts through interviews, field notes, and documentation as well as all things that can help researchers carry out deeper studies of research objectives. The data analysis technique used in this study is a data analysis technique developed by Miles and Huberman (1994), namely an interactive model analysis in which the data analysis process consists of data reduction, data presentation, and drawing conclusions.

3. RESULTS AND DISCUSSIONS

3.1 Contribution of Regional Taxes and Regional Levies for Accelerating the Economic Recovery of Ambon City.

The Covid-19 pandemic has also affected the management of the Ambon City Government 's budget with the policy of refocusing and reallocating, and even cutting the Regional Revenue and Expenditure Budget (APBD). Various policies have been taken by the government to restore the regional economy, one of which is to pay attention to the revenue sector in Regional Original Revenue. Regional Taxes and Regional Levies which are one of the sources of Regional Original Income have also been affected by Covid-19. Several sources of revenue for regional taxes and regional levies experienced a significant decrease from the target set, namely hotel tax, restaurant tax, entertainment tax and waste / cleaning service retribution. Can be seen in table 1.

Reduction in Hotel Tax, Restaurant Tax, Entertainment Tax and Retribution for Garbage /Cleaning Services This is due to various policies to deal with the spread of the Covid-19 outbreak. Restaurants, hotels and entertainment venues cannot operate due to the Large-Scale Social Restrictions (PSBB) policy. The public must stop activities outside the home, practice social distancing and work from home . All public facilities that could potentially gather large numbers of people should be closed, such as malls, shopping centers, entertainment venues, hotels and tourism.

This policy was taken to break the chain of the spread of the Covid-19 outbreak. However, this has had a major impact on the regional economy. At the beginning of the Covid-19 pandemic, the government had to focus on efforts to save public health, and then various National Economic Rescue (PEN) policies were followed. This is not easy, because it requires adjustments to the APBD.

Table 1. Target and Realization of Revenue Regional Taxes and Levies Ambon City 2020-2021.

NO	Local Tax Regional Retribution	2020			2021		
		Target	Realization	Achievement %	Target	Realization	Achievement %
I	LOCAL TAX	113,148,163,0 00.00	83,015,509,9 65.40	73.37	116.764.163, 000.00	95,025,745, 968.68	88.77
1	Hotel Tax	10,957,800,00 0.00	8,021,270,22 9.40	73.20	6,090,000,00 0,00	10,747,761, 454.00	102.70
2	Restaurant tax	28,110,000,00 0,00	15,975,901,5 23.00	56.83	15,499,800,0 00.00	20,007,890, 494.00	103.78
3	Entertainment Tax	3,924,888,125. 00	1,053,983,11 7.00	26.45	3,924,888,12 5.00	523,447,01 4.00	83,92
4	Advertisement tax	3,619,420,875. 00	4,500,033,76 8.00	126.82	3,619,485,56 1.00	5,350,329,9 18.00	117,37

5	Street Lighting Tax	30,306,408,00 0.00	30,010,958,2 58.00	99.03	50,784,408,0 00.00	30,348,482, 904.00	67.28
6	Non-Metal and Rock Mineral Tax	873,000,000.0 0	549,410,000. 00	62.93	873,000,000. 00	276.420.00 0,00	41.07
7	Parking Tax	2,856,000,000. 00	1,241,205,19 0.00	43.46	2,856,000,00 0.00	1,558,658,1 39.00	54.57
8	Underground Water Tax	750,000,000.0 0	113.811,069. 00	15,17	750,000,000. 00	1,123,363,4 14.68	112.34
9	Property tax	14,053,800,00 0.00	12,734,535,7 65.00	90.61	14,053,735,3 14.00	13,897,514, 258.00	108.76
10	Tax on Acquisition of Land Rights	17,696,846,00 0.00	8,724,301,03 0.00	49.30	18.332.846.0 00,00	11,091,878, 358.00	115.74
II	REGIONAL RETRIBUTION	8,663,940,000. 00	6,549,187,00 0.00	75.59	8,663,940,00 0.00	7,288,674,0 00.00	84.13
1	Garbage / Cleaning Service Fees	8,663,940,000. 00	6,549,187,00 0.00	75.59	8,663,940,00 0.00	7,288,674,0 00.00	84.13
TOTAL TAX INCOME		121,812,103,0 00.00	89,584,696,9 65.40	73.53	125,448,103, 000.00	102,314,41 9,363.68	88.42

Source: Ambon City Regional Tax and Levy Management Agency, 2022

In table 1, it can be seen that the achievement of hotel tax realization only reached 73.20% of the target set. The restaurant invites reached 56.83 % and the entertainment tax only reached 26.45%. When compared with the receipts of these three types of taxes in 2019, where the average achievement of taking Hotel, Restaurant Tax, Entertainment Tax is above 100%. The achievement of the Waste/Cleaning Service Retribution is 75.59 % compared to 2019 of 99.88%. However, in 2021, Ambon City's economy will begin to recover. It can be seen that the achievement of hotel tax reached 102.70% of the target set by the Regional Government. The restaurant invites reached 103.78 % and the entertainment tax only reached 83.92%. Meanwhile, the achievement of regional retribution has slowed down. The increase is not significant, which is only 84.13%.

The largest Regional Recipients of Retribution are from Collection of Garbage /Cleaning Services Retribution. In Research Loupatty, LG, Kriswantini, D., & Usmany, AEM (2022) , stated that "The collection of the Ambon City Garbage/Cleaning Service Retribution in accordance with Ambon City Regional Regulation No. 5 of 2013 is not effective. Testing efficiency indicators shows that the costs incurred in managing waste fees are higher than receiving garbage fees. The local government must revise the waste retribution rate according to regional economic conditions. Ambon City Regional Regulation No. 5 of 2013 has not been effective enough in efforts to properly collect garbage/cleaning service fees. because the collection mechanism has not been regulated explicitly. The community's ignorance of the mechanism for collecting waste fees makes them disobedient in paying fees. The determination of the tariff for Garbage/cleaning Service Retribution in Ambon City, especially for household waste types, does not reflect the principle of equity. The community does not have high awareness of the importance of Garbage/cleaning service fees. Even though garbage/cleaning services are very important. There are still many people who do not comply with paying waste fees, because the collection mechanism is not clear. The management of the Ambon City Regional Regulation (PERDA) Number 5 of 2013 is still not on target . Because retribution for garbage/cleaning services has not been able to increase local revenue.

Table 2. Regional Tax Revenue Contribution 2020 – 2021

Year	Realization of Regional Tax Revenue (Rp)	PAD Receipt Realization (Rp)	P Percentage (%)	Contribution
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20 20	83,015,509,965.40	89,584,696,985.40	92.66	Very good
20 21	95,025,745,968.68	102,314,419,363.6 8	92.87	Very good

Source: Ambon City Regional Tax and Retribution Management Agency, 2022

The contribution of Ambon City Regional Tax Revenue in 2020 is very good with a contribution percentage of 92.66% and in 2021 it is 92.87% in the very good category. The data shows that local taxes make a very good contribution to Regional Original Revenue. The trend of increasing regional tax revenues shows that regional economic recovery is gradually improving. Even though the increase was insignificant, namely only 0.99%, the economy was moving forward. So that it takes the hard work of the Ambon City Regional Government in an effort to increase the performance of Regional Taxes. The government must make breakthroughs to accelerate community economic recovery in the tourism and transportation sectors. So that it can have an impact on increasing hotel, restaurant and tourism taxes while still paying attention to health protocols.

Since 2021 the economy in Ambon City has begun to move forward. Various National Economic Recovery (PEN) policies have gradually pushed Ambon City's Economic Recovery. Various efforts by the Ambon City government to accelerate regional economic recovery, for example by providing leeway for the activities of the culinary and shop business sectors during the month of Ramadan 1442 Hijri as stated in the Ambon Mayor's Circular (SE) number 451.13/04/SE/2021 dated April 13, 2021 . The rules for operating hours in the SE are; restaurants, restaurants, cafes, stalls / similar businesses operate from 08.00 to 02.00 WIT in the morning, culinary business activities or activities operate from 15.00 to 02.00 WIT, Modern Malls / Shops, Supermarkets, Indomaret, Alfamidi and other shops operate until 22.00 WIT, also public transportation is allowed to operate until 22.00 WIT.

Table 3. Contribution of Regional Retribution Receipts for the Year 2020 - 2021

Year	Realization of Regional Retribution Revenue (Rp)	Realization of PAD (Rp)	Presentation (%)	Contribution
20 20	6,549,187,000.00	89,584,696,985.40	7.31%	Very less
20 21	7,288,674,000.00	102,314,419,363.68	7.12%	Very less

Source: Ambon City Regional Tax and Levy Management Agency, 2022

The contribution of levies in Ambon city to local revenue is very low . g. Not only during the Covid-19 pandemic, but in 2018 and 2019 it did not contribute much to Ambon City's PAD. In 2020 the contribution of waste retribution to PAD will drop to 7.31% and in 2021 it will be 7.12%. In fact, the Covid-19 Pandemic does not have the potential to reduce the contribution of the Garbage/Cleaning Service Levy to Ambon City's PAD. Whether or not there is a Covid-19 pandemic, people should still pay a garbage fee. Because the waste generated is still there every day. The Regional Government must design a collection system that is integrated into Regional Taxes and Regional Retributions, so that the management of Garbage/Cleaning Service Retribution is more transparent and accountable. As well as supervision of everyone involved in the management of the Ambon City Garbage/Cleaning Service Retribution.

Government's challenges in 2022 namely maintain economic stability and health at a positive growth level. The success of weathering the storm of the economic crisis shows that the National Economic Recovery (PEN) policy has had a major impact on regional economic recovery. The momentum for Ambon City 's economic recovery must be maintained with a high level of vigilance, because the development of the mutation of the corona virus in early 2022 with the presence of the omicron variant could also become a new threat to Maluku's economic growth. People still have to follow health protocols. The

steps taken by the government to recover and rise in the aftermath of this pandemic must indeed be adapted to the economic structure and social fabric of Indonesian society.

4. CONCLUSION

After passing through the peak of the economic crisis due to the Covid-19 pandemic in 2020, Ambon City's economic growth is gradually recovering. A success that can be felt as a result of the implementation of the National Economic Recovery (PEN) measures. Government policies on social safety nets, support for MSMEs, job creation through structural reforms under the Job Creation Law, to harmonization of tax regulations as a form of transformation from the fiscal side have had a positive impact on Ambon City's economic growth in the post-Covid-19 pandemic. The success of the national vaccination program has had a positive impact on efforts to suppress the spread of the Covid-19 outbreak in Ambon. This will encourage the rate of economic growth in the household sector, MSMEs and cooperatives, as well as other business sectors in 2022.

The National Economic Recovery Policy underwent many adjustments in 2022. The government has prepared various instruments to maintain regional economic stability in the post-pandemic period. starting from the state budget, social protection for people who are vulnerable to economic shock due to the Covid-19 pandemic , such as daily workers and informal workers. And reform a number of regulations to create an ecosystem that is more conducive for business actors, both MSMEs to corporations. The government, society and the business world in Ambon City need to maintain the momentum of economic recovery after the COVID-19 pandemic with a high level of vigilance. A conducive economy will have an impact on the receipt of Regional Taxes and Regional Levies.

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