

Implementation of Regional Tax Policies in Supporting PAD in Maybrat Regency, West Papua

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Abstract. *This study aims to describe and analyze: the implementation of Regional Tax Policy in Supporting Regional Original Revenue in Maybrat Regency. And obstacles to the implementation of Regional Tax policies in supporting regional Original Revenue in Maybrat Regency. The research is a qualitative descriptive analysis. The data analysis technique uses a technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study. The results of the study show that the Policy on Regional Taxes in Maybrat Regency is inseparable from the pattern of fiscal relations between the Central and Regional Governments. To increase PAD, the Maybrat Regency Government will apply taxpayers and levies comprehensively to all types of businesses in Maybrat Regency. This includes stalls, food stalls, shops, and building shops. In general, the policy of increasing Regional Original Revenue from the Regional Tax sector carried out by the Maybrat Regency Government is a policy in the form of intensification. Policy Implementation Implementation of Regional Tax Policies in Supporting PAD Maybrat Regency, West Papua includes communication carried out by the Maybrat Regency Dispenda, Maybrat Regency Government through socialization to OPDs, Village Heads of Business Actors in Maybrat Regency. The human resources owned by the Maybrat Regional Government are very limited. The disposition or attitude of policy implementers in Maybrat Regency is quite committed to increasing PAD through regional taxes. Bureaucratic structure, covering the dimension of standard operating procedures (SOP) realized through the Decree of the Regent of Maybrat Regent Number 61 of 2012 concerning the amount of tax collection and regional levies in Maybrat Regency. The obstacles faced include structural obstacles in the form of still the same level of echelonization between the Regional Original Revenue generating agencies and the Regional Revenue Office as the coordinator of the management of Regional Original Revenue, so that there are difficulties in coordinating the implementation of policies and reporting systems. Institutional constraints in the form of weak tax planning can be seen from the weak management of data collection and inventory of regional tax potential. Technical obstacles to the implementation of Regional Tax policies include limited facilities and capabilities for Regional Tax collectors and collectors. Non-technical obstacles to the implementation of Regional Tax policies are in the form of inadequate facilities and infrastructure.*

Keywords: *Implementation, public policy, regional revenue, regional taxes.*

1. INTRODUCTION

The autonomy policy, which is regulated in Law Number 23 of 2014 concerning Regional Government, is basically the authority of autonomous regions to regulate and manage the interests of the local community according to their own initiative based on the aspirations of the community in accordance with laws and regulations. Through an autonomy approach, the implementation of government and development activities in the regions will run more effectively and efficiently because of the closeness between government institutions (regional executives) and the community (local residents), so that all development activities in the regions have been designed based on needs sourced from the aspirations of the local community. Ideally, all such planning is based on interactive communication between the local

government and its community. This is related to the obligation of local governments to meet the needs of the community, such as, among other things, the provision of facilities/infrastructure and services that allow the financing to be estimated more accurately and in turn can determine where to obtain sources of funds to finance these needs.

The granting of Regional Autonomy is often considered as one of the efforts in advancing the regional economy. However, in its implementation, there are many obstacles that must be overcome. Suradinata (1994) showed that there was a failure in the relationship between development policy and the implementation of autonomy in the district or city (pilot), the cause of the failure was the human motivation factor as a planning and implementing apparatus and the existence of interference from outside and included the ability of the apparatus, finance, community participation, regional economy, demography, administration and organization, geographical and socio-cultural factors, religion, politics and security defense. Broadly speaking, Kaho (1997) stated that there are 4 (four) factors that affect the implementation of Regional Autonomy, namely: 1) the implementing person must be good, 2) the finance must be good enough, 3) the equipment must be good enough, 4) the organization and management must be good enough.

On the one hand, the reality of the relationship between the central and regional governments is characterized by the high central control over the regional development process. This is clear from the low position of PAD in total regional income compared to the amount of subsidies dropped from the central government (Kuncoro, 1995). Such a reality certainly needs attention in welcoming Regional Autonomy and needs careful preparation for the regions in regulating their households, especially revenues from regional taxes.

From the source of regional revenue, the regional tax sector is expected to be able to provide financial support for the implementation of development in the region. As expressed by Syamsi (1988) who said that: "... Among the various types of regional revenue, the most stable is regional taxes". Thus, if all the main tax revenues are handed over to the regions, it is possible for the regions to develop more even though it is also realized that with the implementation of Regional Autonomy it is possible that the Central Government does not have enough revenue for operational and development financing, it also happens that rich regions will get richer and vice versa, poor regions will be left behind considering that the source of Regional Original Revenue derived from taxes is decreasing Kind.

The fiscal decentralization policy as a follow-up to the autonomy policy, gives the authority to the regions to explore sources of revenue from their own regions in addition to the transfer of central funds in financing government and development affairs that have become

the authority of the regions. The manifestation of the regional authority to dig up funds from its own sources is the authority to collect taxes and levies in accordance with the types listed in Law Number 1 of 2022 concerning the Financial Balance between the Central Government and Regional Governments and its implementing regulations. In addition, in order to explore the potential of financial resources, with local regulations, the district/city government is given the opportunity to determine the types of taxes and levies other than those that have been stipulated in the law by meeting the criteria specified in the Law.

Regional Regulations on taxes and levies will be the basis for policies related to tax collection and levy activities organized by local governments. In accordance with the provisions of the law, the implementation of Regional Regulations must be approved by the DPRD, signed by the Regional Head and promulgated in the regional gazette. However, local governments are obliged to submit Regional Regulations to the Central Government, in this case the Minister of Finance and the Minister of Home Affairs, fifteen days after it is determined, where the obligation is related to the central authority to carry out supervision which must be determined within one month from the receipt of the Regional Regulation. The follow-up to the supervision is a decision to cancel a tax regulation or levy, if based on the results of the study it is declared to be contrary to the public interest and/or higher laws and regulations.

Since the enactment of regional autonomy, the phenomenon that has emerged is the tendency of the regions to want to regulate everything based on the view that all objects and subjects in their territorial areas are the authority of the regions so that they must be subject to the will of the regions regulated in regional regulations. What happened then, was a kind of euphoria where the regions sometimes no longer paid attention to the applicable rules, including by making regional regulations that regulated material beyond their authority. Autonomy sometimes also means that the region must be able to be independent, and for that it is necessary to obtain the highest regional original income (PAD) which is described in the form of the issuance of various tax and levy regulations without considering the criteria as a requirement for the issuance of the regional regulation in question.

The existence of broad authority to take care of and regulate one's own household, as stated in Law Number 22 of 2014 concerning Local Government, has implications for the issuance of tax and levy regulations in addition to the types stipulated in laws and regulations. Furthermore, the Regional Government also thinks that the Law allows the regions to create various types of tax and levy levies. Such conditions are reflected in the number of Regional Regulations related to the determination of new taxes and levies that are not in line with the

criteria that have been set out in the Law. In fact, the law also requires regions to first socialize the new tax collection or levy that is to be imposed on the local community before it is issued as a Regional Regulation, but this provision is generally not implemented by the regions. On the other hand, the Law also mandates that every issuance of a Regional Regulation on taxes or levies that violate the provisions of the law, the Central Government through the Minister of Home Affairs with the consideration of the Minister of Finance may cancel the Regional Regulation within 1 (one) month from the receipt of the regional regulation in question.

Because regional taxes are too diverse and varied, especially before the enactment of Law Number 1 of 2022 concerning Regional Taxes and Regional Levies, Article 4 paragraph (2) stipulates that Regional Taxes that can be collected by the Regional Government of districts/cities consist of: a. Land and Building Tax; b. Cost of Acquisition of Land and Building Rights; c. Certain Goods and Services Tax; d. Billboard Tax; e. Groundwater Tax; f. Tax on Non-Metallic Minerals and Rocks; g. Swallow's Nest Tax; h. Motor Vehicle Tax Option; and i. Motor Vehicle Name Change Fee Option. In article 87, the types of Levies consist of: a. Public Service Levies; b. Business Services Levy; and c. Certain Licensing Levies.

According to Brotodihardjo (1995), there are two obstacles faced in the implementation of tax collection in the form of passive resistance and active resistance, namely: 1. Passive resistance to taxes consists of obstacles that interfere with tax collection which are closely related to the economic structure, intellectual and moral development of the population and the tax collection system itself. 2. Active resistance to taxes includes all acts that are directly aimed at the fiscal and aim to avoid taxes.

According to Halim (2016), one of the main causes of low PAD so that the region's high dependence on the central government is that the potential calculation is not carried out. The failure of organizations to increase PAD is not due to the wrong principles or strategies, but many organizations do not want to pay attention to the existing obstacles and the surrounding environmental conditions to implement the intensification and extensification of regional taxes and levies.

Maybrat Regency as an autonomous region should be able to increase Regional Original Revenue because it is seen in terms of potential regional potential. One of the potentials possessed by Maybrat Regency is abundant natural resources. This condition can be seen from the strategic position of Maybrat Regency, especially the mountains and slopes which include Ayamaru, North Ayamaru, Mare, Aifat, East Aifat, and parts of Aitinyo, as well as lowlands covering parts of Aitinyo District. This strategic position affects the potential of natural

resources, especially energy such as oil, gas, geothermal, and coal, as well as mineral resources such as limestone, phosphate stone, dolomite limestone, marble and quartzite, clay, and quartz sand (Cipta Karya, 2005).

In addition to energy and mineral resources, Maybrat Regency also has the potential for the development of food, industrial and plantation crops which are seen from the type of soil, information, fertility, and water availability. The types of food crops that can be commodities for Maybrat Regency are field rice, paddy rice, corn, soybeans, and mung beans. Meanwhile, in the context of plantations, the potential in Maybrat Regency can be through crops such as rubber, oil palm, coconut, cocoa, coffee, rambutan, mango, and banana. Next is the potential for forest plants such as merbau and sago, as well as non-timber potentials such as forest honey, leaves, fruits, starch, medicinal materials, to natural landscapes, flora and fauna that can become potential forest tourism attractions in Maybrat Regency. In addition, other potential resources that can be developed in Maybrat Regency are fisheries and fish farming, especially in the coastal area sector which has swamp forests and mangroves as shrimp nurseries (Cipta Karya, 2005).

The above potentials can be an opportunity for alternative solutions in increasing Regional Original Revenue (PAD) as a driver of the regional economy. This potential is divided into six main sectors, namely mining and minerals, agriculture, plantations, forestry, marine and fisheries, and tourism. This potential needs to be managed optimally so that it can create benefits that lead to an increase in PAD. The existence of this potential will have an effect not only on economic aspects, but also development, and regional independence. When the PAD is supported by the Concentration Fund, the Special Allocation Fund (DAK), the Special Autonomy Fund has the opportunity to increase regional spending which leads to the optimal accommodating of various interests and needs of the community (Wandira, 2013; Nuarisa, 2013; Mualim, 2010).

Based on this, this study aims to describe and analyze more broadly 1) How the implementation of Regional Tax Policies in Supporting Regional Original Revenue in Maybrat Regency. 2) What are the obstacles to the implementation of the Regional Tax policy in supporting Regional Original Revenue in Maybrat Regency.

2. THEORETICAL STUDIES

According to the United Nations in Abdul Wahab (1997), policy is defined as a guideline for action. The guidelines may be very simple or complex, general or specific, broad or narrow, vague or clear, loose or detailed, qualitative or quantitative, public or private. According to

Dye (2005) public policy is whatever the government chooses, whether doing something or not doing it (whatever government choose to do or not to do).

Policy implementation is an important aspect of the overall policy process. Policy implementation is not only related to the mechanism of elaborating political decisions into routine procedures through bureaucratic channels, but more than that, it concerns the issue of conflicts, decisions and who gets what from a policy (Wahab, 1997).

According to Islamy (1997) most of the country's policies are in the form of laws and regulations and others in the form of various provisions, stipulations or the like, so that it requires an implementation process to show results (out put) and the problem of implementing the policy is not only limited to the actual realization of the policy but also has a relationship with the consequences or impacts that will be seen on the implementation of the policy.

Broadly speaking, it can be said that the function of policy implementation is to form a relationship that allows the goals or objectives of state policies to be realized as an outcome (impact) of activities carried out by the government. Therefore, the implementation function also includes the creation of what in state policy science is called a policy delivery system which usually consists of certain ways or means that are specifically designed/designed and directed towards the achievement of the desired goals and objectives (Wahab, 1997).

In principle, the policy of regional financial development (local finance) includes two dimensions of public sector budget structuring, namely the arrangement of the revenue side and the expenditure side, as reflected in the Regional Expenditure Budget (APBD).

Financial policy covers various aspects such as: (1) financing in the framework of the principles of decentralization, deconcentration and the principle of assistance; (2) sources of regional revenue, both from PAD mobilization and in the form of subsidies and assistance and loans, and; (3) regional financial management and improving the ability of regional apparatus to manage regional finance and revenue (Pontjowinoto, 1991). Meanwhile, Booth (1993) stated that regional fiscal independence will not become a reality if the central government controls most of the sources of funds, on the contrary, what happens is an increase in the dependence of the regional budget on the central government, for this purpose, it is seen as necessary to encourage local governments to work harder to increase revenue.

In relation to increasing revenue, especially Regional Original Revenue, policies need to be taken. The form of intensification and extensification of collection so that it is hoped that Regional Original Revenue will be able to play a greater role. Intensification policies and efforts are in the form of increasing Regional Original Revenue from existing sources or that have been running so far, while extensification policies and efforts in this collection are in the

form of finding and exploring new sources of regional original revenue within the limits of the provisions of the law. Efforts to intensify and extensify sources will greatly coordinate the institutions that produce PAD sources and the creativity of the apparatus (Ibnu Rejo, 2005).

Regional Original Revenue (PAD) is a source of regional revenue that comes from sources within the region itself, which is collected based on applicable laws. This requires the regions to improve their ability to explore and manage sources of regional revenue, especially those sourced from Regional Original Revenue. Increasing Regional Original Revenue (PAD) must absolutely be carried out by the Regional Government in order to be able to finance its own needs, so that the dependence of the Regional Government on the Central Government is reduced and in the end the region can be independent.

Kristiadi (1992) suggested that the ideal sources of financing related to PAD include: (1) Regional Original Revenue should be more focused on extensification and intensification of levy sources, this is considering that the levy is closely related to direct services to the community, thus it is hoped that it can simultaneously spur the improvement of services, and; (2) Regional taxes are enough to be determined in a limited manner on objects that are quite potential, for taxes that are less potential should be abolished.

The implementation of the collection policy (taxes and levies) will be successful or fail depending on the quality of the local government's administration and how realistic the policy is formulated based on the available resources, as well as the spirit and spirit of the apparatus, especially the leaders. The quality of local government administration can be improved by providing briefings through trainings both at home and abroad in order to be better able to read the meaning of their own policies and their impact on the economy and be responsive to community demands.

3. RESEARCH METHODS

The research is descriptive analysis, namely managing and describing the data that is studied systematically, understanding and analyzing the data. The type of research used is field research, in this case the data or sources obtained are sourced from the Regional Government in Maybrat Regency, West Papua in particular and the Regional Revenue Agency as primary data. Meanwhile, secondary data is obtained from books on Regional Original Revenue (PAD), and Regional Governments and related regulations. The informants in the study included authorized officials consisting of the Regional Secretary of the Maybrat Regency Government, the Head of the Maybrat Regency Regional Revenue Agency. The data analysis technique in the study uses the technique developed by McNabb (2002), namely Grouping the data

according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study.

4. RESULTS AND DISCUSSION

a. Implementation of Regional Tax Policies in Supporting Regional Original Revenue in Maybrat Regency

Policies regarding Regional Taxes in Maybrat Regency are inseparable from the pattern of fiscal relations between the Central and Regional Governments. This kind of relationship pattern is none other than related to the decentralized policy model as stated in Law Number 23 of 2014 which is so short that the process of making it tends to use a top-down approach. It should also be realized that the top-down model at that time was the only choice of decision-makers at the central level to face a political situation that was prone to national disintegration. As a consequence of the decentralization policy which tends to be a top-down model at the time of its implementation, of course, various ideas regarding technical implementation will emerge from the Central Government. Since the Central Government often acts as an initiator, it is not surprising that most of the financial resources are still controlled by the Central Government so that regional fiscal independence is very difficult to become a reality (Booth, 1993). This has happened to the fiscal decentralization policy in Maybrat Regency, such as the issue of Regional Taxes which has been a potential source of revenue for Maybrat Regency, although the contribution is not too high, but it can still cover the shortcomings that have existed so far.

In the context of the implementation of regional autonomy policies in any country from various references, Regional Original Revenue is placed as one of the manifestations of the ability to implement regional autonomy. How and how much of the source of Regional Original Revenue is obtained shows the self-support of the Regional Government to regulate and manage the interests of the local community (Kaho, 1997). One of the components of Regional Original Revenue is Tax. To answer how and how much to manage regional financial resources in the Regional Tax sector, the answer lies in the implementation of various Regional Tax policies. In analyzing the implementation of Regional Tax policies, it cannot be seen only from the outcome aspect of a policy but needs to be reviewed from the entire policy process, namely from the process of formulating policies to increase Regional Original Revenue (especially from the Regional Tax sector), policy implementers and the results and impacts of a policy.

Active participation from the community is an important element in development. Tjokroamidjojo (1991) stated that development that includes aspects of political, economic, and socio-cultural life is only successful if it is an activity that involves the participation of all people in one country. Likewise with the implementation of Regional Taxes in Maybrat Regency, this participation is very necessary in registering and paying taxes honestly and transparently through agencies related to the processing of permits and collection of Regional Taxes.

In 2023, Maybrat Regency's regional tax contribution to Maybrat Regency's Regional Original Revenue (PAD) will reach IDR 27.483 billion. This figure is the highest growth in tax revenue in Southwest Papua Province in that period, which is 85.09%. To increase PAD, the Maybrat Regency Government will apply taxpayers and levies comprehensively to all types of businesses in Maybrat Regency. This includes stalls, food stalls, shops, and building shops.

The increase in Regional Original Revenue is a consequence of the implementation of regional autonomy, for which the Maybrat Regency Government has carried out various policies. The policy regarding the increase in Regional Original Revenue seems to be closely related to the pattern of fiscal relations between the Central Government and the Regional Government. The pattern of financial relations is nothing but about the authority of the regions to explore and manage their own sources of income, the balance system, and the tax and non-tax revenue sharing system. One of the sources of Regional Original Revenue in Maybrat Regency is regional taxes.

In general, the policy of increasing Regional Original Revenue from the Regional Tax sector carried out by the Maybrat Regency Government is a policy in the form of intensification. Intensification is meant as the policy of the Maybrat Regency Government to intensify existing tax objects so that they can provide maximum results.

In the implementation of the regional autonomy policy in Indonesia which has been enacted in January 2001, the regional financial aspect of the Regional Original Revenue source, especially from the tax sector, must be improved in an orderly and planned manner so as not to burden the economic activities of the community, but can revive the real economic sector of the community in Maybrat Regency. In order to achieve the contribution of Regional Original Revenue that is comparable to countries that have been established with the level of regional autonomy, in addition to the ability of the region, political will from the Central Government is needed to provide wider authority for the regions in exploring the resources they have. Although the contribution of Regional Taxes to the Original Regional Revenue of Maybrat Regency is still relatively small every year, with the realization of Regional Taxes that tend to

increase, of course, it can give meaning to the Government of Maybrat Regency in intensifying and expanding service activities as a form of implementing regional autonomy.

So far, the assumption circulating is that regional taxes and regional levies are the largest contributors among all components of Regional Original Revenue (PAD), so that regional taxes and regional levies are highly identified with Regional Original Revenue (PAD). Because of this, there is a tendency for local governments to focus more on increasing their local revenue in regional levies and regional taxes and tend to ignore the potential of PAD from other sources such as profit receipts of Regionally Owned Enterprises and other potential resources.

Based on the above, the demand to be able to maximize the potential of Regional Original Revenue, including in Maybrat district, is getting bigger. This is also in line with the increasing breadth of government authority given by the central government to local governments. So to be able to achieve this goal, the Maybrat district government must immediately make all efforts to encourage an increase in regional original income for the coming year. One of the efforts that can be done immediately is to maximize the potential of the region in Maybrat district.

Implementation of the Implementation Policy of Regional Tax Policy in Supporting the PAD of Maybrat Regency, West Papua which is based on the theory of the implementation model according to George C. Edward III, namely:

- 1) Communication is defined as the process of conveying information from communicator to communicator. In the process of implementing a policy, a policy that has been determined must be able to be communicated to related parties, either to policy implementers, target groups, or to interested parties directly or indirectly. Communication greatly determines the success of achieving the goals of public policy implementation. Effective implementation occurs when decision-makers already know what they are going to do. Knowledge of what they will do can run if communication goes well, so every policy decision and implementation regulation must be transmitted to the right personnel. In addition, the policies communicated must also be precise, accurate, and consistent. Communication is needed so that decision-makers and implementers will be more consistent in implementing every policy that will be applied to the community. Communication was carried out by the Maybrat Regency Dispenda, Maybrat Regency Government through socialization to OPDs, business actors in Maybrat Regency
- 2) Resources have an important role in the implementation of policies, no matter how clear and consistent the provisions and rules and regulations and how accurate the delivery of these provisions or rules, if the policy implementers responsible for implementing the policy lack the resources to implement the policy effectively, then the implementation of the policy will

not be effective. The following are those that can be related to the resources for the implementation of regional tax policies in supporting PAD in Maybrat Regency are divided into 3 (three), namely human resources, infrastructure resources, and budget resources that support the implementation of the policy. With the implementation of the availability of competent and sufficient resources, it will greatly support the success of a policy implementation that is carried out. The human resources owned by the Maybrat Regional Government are very limited. Officials in Maybrat Regency do not understand their duties and functions, so there are often discrepancies in the government in Maybrat Regency.

1. The disposition or attitude of policy implementers is a very important factor in the approach regarding the implementation of public policy. If the implementation of a policy is to be effective, policy implementers must not only know what will be done but also have the ability to implement it, so that in practice there is no bias. If the implementers are good towards a certain policy, this means that there is support and
It is likely that they implemented the policy as desired by the initial decision-makers. Similarly, if the behavior or perspective of the implementers is different from the decision-makers, then the process of implementing a policy will be more difficult. The attitude of the implementer in Maybrat Regency is quite committed to increasing PAD through regional taxes.
- 3) After communication, resources and dispositions, the next aspect is the bureaucratic structure. The bureaucratic structure is one of the aspects that is a benchmark in the sustainability of the implementation of this restaurant tax collection policy. The inefficiency of the bureaucratic structure can cause policy implementation to be ineffective. The bureaucratic structure includes the standard operating procedure (SOP) dimension and the fragmentation dimension which will facilitate and facilitate the actions of policy implementers in carrying out what is their task. SOPs are a guideline for every implementer in acting so that in their implementation they do not deviate from the goals and objectives of the policy. The second dimension in the bureaucratic structure is fragmentation, a bureaucratic structure that is too long and fragmented will tend to weaken supervision and cause complicated and complex bureaucratic procedures which further results in the activities of the organization becoming inflexible in the organization of each regional tax collection implementer.

b. Obstacles to the implementation of Regional Tax policies in supporting Regional Original Revenue in Maybrat Regency

Most policies are in the form of regulations and others are in the form of provisions, so it requires an implementation process to show results (outputs) and the policy problems are not only limited to real realization but also have a relationship with the consequences or impacts that will be seen in the implementation of the policy (Islamy, 1997). Every policy actually contains the risk of failure (policy failure) as stated by Abdul Wahab (1997). These failures usually fall into two categories, namely non-implementation and unsuccessful implementation. In the implementation of the Regional Tax policy in Maybrat Regency, the two forms of failure according to the data of the research results are still found, which tend to be non-implementation of the Regional Tax policy because the policy is bad luck

Since the enactment of Maybrat Regency Regulation Number 12 of 2012 concerning business service levy, Regional Regulation Number 13 of 2012 concerning public service levy and Maybrat Regent Decree Number 61 of 2012 concerning the amount of tax collection and regional levy in Maybrat Regency. The results of the study show that the lack of implementation of regional tax policies is due to institutional constraints, including inertia and resistance to change (refusal to change), lack of planning for implementation, and defects in institutional framework.

Other obstacles in the implementation of the Blood Tax policy in Maybrat Regency also have an impact on unsuccessful implementation. These obstacles include structural obstacles related to failures in the inter-organizational work network where the echelonization of agencies/units is related to Regional Taxes at the same level, and some are even under the agencies/units that must manage regional finances.

Another obstacle related to policy socialization carried out by the Maybrat Regency Government. The people of Maybrat Regency do not understand how regional taxes and the dertah levy are collected. Especially for the implementation of the Maybrat Regency Regional Tax policy, which is a potential source of revenue, it turns out that it still experiences several technical and non-technical obstacles. Based on the data from the research, technical obstacles include difficulties in coordination between related agencies, limited facilities, and difficulties in recording and inventorying Regional Tax objects. Non-technical obstacles are often in the form of inadequate facilities and infrastructure

5. CONCLUSION

Policies regarding Regional Taxes in Maybrat Regency are inseparable from the pattern of fiscal relations between the Central and Regional Governments. This kind of relationship pattern is none other than related to the decentralization policy model. In 2023, Maybrat Regency's regional tax contribution to Maybrat Regency's Regional Original Revenue (PAD) will reach IDR 27.483 billion. This figure is the highest growth in tax revenue in Southwest Papua Province in that period, which is 85.09%. To increase PAD, the Maybrat Regency Government will apply taxpayers and levies comprehensively to all types of businesses in Maybrat Regency. This includes stalls, food stalls, shops, and building shops. In general, the policy of increasing Regional Original Revenue from the Regional Tax sector carried out by the Maybrat Regency Government is a policy in the form of intensification. Intensification is meant as the policy of the Maybrat Regency Government to intensify existing tax objects so that they can provide maximum results. Policy Implementation Implementation of Regional Tax Policies in Supporting PAD Maybrat Regency, West Papua includes communication carried out by the Maybrat Regency Dispenda, Maybrat Regency Government through socialization to OPDs, Village Heads of Business Actors in Maybrat Regency. The human resources owned by the Maybrat Regional Government are very limited. Officials in Maybrat Regency do not understand their duties and functions, so there are often discrepancies in the government in Maybrat Regency. The disposition or attitude of policy implementers in Maybrat Regency is quite committed to increasing PAD through regional taxes. Bureaucratic structure. includes the standard operating procedure (SOP) dimension and the fragmentation dimension which will facilitate and facilitate the actions of policy implementers in carrying out what is their task. The SOP was realized through the decision of the Regent of Maybrat Regency Number 61 of 2012 concerning the amount of tax collection and levies in Maybrat Regency.

The obstacles faced by the Maybrat Regency Government include structural obstacles in the form of still at the same level of echelonization between the Regional Original Revenue generating agencies and the Regional Revenue Office as the coordinator of the management of Regional Original Revenue so that there are difficulties in coordinating the implementation of policies and reporting systems. Institutional obstacles in the form of weak Regional Tax planning can be seen from the weak management of data collection and inventory of regional tax potential. Technical obstacles to the implementation of Regional Tax policies include limited facilities and capabilities for Regional Tax collectors and collectors. Non-technical

obstacles to the implementation of Regional Tax policies are in the form of inadequate facilities and infrastructure.

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