



The Effectiveness of Law Enforcement Regarding Ogan Komering Ulu Regency Regulation Number 49 of 2019 in Ogan Komering Ulu District

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Abstract

This synopsis summarises a study that evaluated the efficacy of law enforcement in the Ogan Komering Ulu Regency Regulation Number 49 of 2019 within the Ogan Komering Ulu District. The regulation in question likely relates to specific legal measures or norms within the regency to regulate and govern various public life, infrastructure, or governance. The study investigates the efficacy of the regulation's implementation by law enforcement agencies in the Ogan Komering Ulu District since its inception. It assesses the degree to which the regulation's objectives have been realized, identifying any obstacles or successes that may have arisen during its implementation. The study encompasses the following key elements: an analysis of the regulatory framework established by Regency Regulation Number 49 of 2019, an evaluation of the compliance levels among residents, businesses, or institutions that are impacted by the regulation, an assessment of the responsiveness and efficacy of law enforcement agencies in ensuring adherence to the regulation, and the identification of barriers or deficiencies that may impede effective enforcement. The study endeavors to offer a comprehensive understanding of the overall efficacy of law enforcement in the Ogan Komering Ulu District concerning Regency Regulation 49 of 2019. This will be achieved by examining these factors. It contributes to the broader discussion of the efficacy of governance and regulatory compliance in regional contexts, providing suggestions for potential enhancements in regulatory amendments or enforcement strategies.

Keywords: *Law Enforcement; Regulation Effectiveness; Ogan Komering Ulu Regency; Governance; Compliance*

Introduction

Ogan Komering Ulu Regency, a constituent of Indonesia, encounters difficulties in maintaining adherence to established norms and laws to guarantee effective government and safeguard the

community.(Kalra and Afzal 2023; Saptono et al. 2023; Sari et al. 2021). In 2019, the Regent of Ogan Komering Ulu enacted Regent Regulation Number 49 2019 to govern multiple facets of community life and growth within this region. This legislation is crucial in enhancing individuals' living standards and promoting sustainable economic development.(Pham et al. 2023; Christina 2022; Puka and Cygańczuk 2022). Nevertheless, the execution and efficacy of law enforcement of this rule give rise to numerous discussions and obstacles that require additional investigation.(Khairi, Unde, and Bahfiarti 2022). This introduction provides a foundation for comprehending the history, objectives, and significance of studies on the efficacy of law enforcement according to Ogan Komering Ulu Regent Regulation Number 49 of 2019. A comprehensive examination of the execution of this rule will aid in identifying the variables that impact the achievement or lack thereof in attaining the goals of the regulation(Maquiling et al. 2023).

This study will explore the significance of collaboration among the government, society, and the private sector in facilitating efficient law enforcement. Additionally, it will examine the consequences of adhering to these regulations on the growth and welfare of the community in Ogan Komering Ulu Regency. Therefore, this research aims to make a substantial addition to the comprehension of the legal system and governance at the local level. Additionally, it seeks to offer recommendations for enhancing regulations or implementing more efficient law enforcement techniques in the future.(Lobodina, Kornatska, and Necheporenko 2022; Chyzhevskya, Polishchuk, and Sarhan 2023; Maslov 2022).

Methods

Various pertinent research methodologies can be employed to assess the efficacy of law enforcement in Ogan Komering Ulu Regent Regulation Number 49 of 2019 in Ogan Komering Ulu Regency. For example, they examine relevant papers, such as reports on law enforcement activities, compliance data, applicable rules, and other official documents. Document analysis can offer a comprehensive assessment of the extent to which the regulations are being implemented. It can also detect any modifications or the necessity for revisions. Furthermore, the case study method can examine the application of rules in practice by selecting specific cases that exemplify different facets of law enforcement against these regulations. This allows for a comprehensive analysis of how these regulations are implemented, the reactions from the community and business entities, and the challenges encountered during their implementation.

Result and Discussion

Implementation of Ogan Komering Ulu Regent Regulation Number 49 of 2019 in Ogan Komering Ulu Regency

The restaurant tax is a significant source of revenue for Regional Original Income (PAD). Tax collection in Ogan Komering Ulu Regency is primarily based on self-assessment, meaning taxpayers are responsible for calculating and reporting their taxes to the Regional Revenue Agency. To mitigate unwanted activities, it is important to supplement the self-assessment collection system for Restaurant Tax in a given area with an online monitoring system (Nafaril and Ramadhan 2024; Hurre 2022; Mulyani, Suparno, and Sukmariningsih 2023). This online monitoring system will facilitate the regional Revenue Agency's assessment of the restaurant's prospective tax income. The Regional Revenue Agency of Ogan Komering Ulu Regency utilizes an online monitoring technology called a tapping box, which serves as a transaction monitoring instrument. This computerized tax recording equipment, equipped with a tapping box, has the potential to enhance restaurant tax revenue in Kolaka Regency effectively. According to the LAKIP data provided by the Regional Revenue Agency of Ogan Komering Ulu Regency, for the years 2021, 2022, and 2023, there has been a decline in revenue generated from restaurant taxes. In 2021, the revenue generated from restaurant taxes will be IDR 1,110,000,000. Out of this total, the contribution

from restaurants will be Rp. 857,000,000. The restaurant costs Rp. 213,000,000 while the cafe costs Rp. 40,000,000. The user did not provide any text. In 2022, the amount is projected to be reduced to Rp. 1,090,000,000, with Rp. Five hundred fifty million coming from the restaurant tax and Rp. 500,000,000 from other sources. The price of the cafe is Rp. 40,000,000, which can be reduced by IDR 20,000,000 or dropped by 1.80%. The budget modifications in 2023 will increase to IDR 500,000,000.

According to this data, there is an inverse relationship between restaurant tax income and advances in the tapping box-based collecting method, which has been implemented in several restaurants since 2021. It is intriguing to go deeper into how an enhancement in the collection through the tapping box method leads to decreased restaurant tax revenue. The reduction is believed to be attributed to insufficient oversight of the utilization of tapping boxes and other contributing factors, such as the COVID-19 epidemic, which reached its highest point in 2020. This research examines and evaluates the implementation of Ogan Komering Ulu Regent Regulation Number 49 of 2019, which pertains to the payment procedures and reporting of business transactions for hotel, restaurant, entertainment, and parking taxes through an online system. The study also aims to investigate the impact of tapping boxes on increasing tax revenues for restaurants and hotels in Ogan Komering Ulu Regency.

Table 1. Development of Tax Revenue from Restaurants, Restaurants and Cafes, After Using Tapping Boxes in Ogan Komering Ulu Regency

Year	Tax Type (Rp)			Total (Rp)	%
	Restaurants	Dining establishment	Cafe		
2021	857.000.000	213.000.000	40.000.000	1.100.000.000	1.27%
2022	550.000.000	500.000.000	40.000.000	1.090.000.000	1.80%
2023	800.000.000	870.000.000	100.000.000	1.890.000.000	60%
Total	2.207.000.000	1.583.000.000	180.000.000	4.080.000.000	-
Average	735.666.667	527.666.667	60.000.000	1.360.000.000	-

Source: Regional Revenue Agency of Ogan Komering Ulu Regency

The data presented in the table indicates that the utilization of tapping boxes for collecting restaurant taxes leads to a substantial rise in both restaurant sales and tax collections. The implementation of tapping boxes has significantly contributed to the augmentation of restaurant tax revenue in Ogan Komering Ulu Regency, owing to online collecting technologies. Undoubtedly, this is related to the efficacy of taxes. These data further support the notion that the utilization of tapping boxes significantly contributes to the growth of regional tax revenues, particularly in the case of restaurant taxes. The implementation of tapping boxes in recording and collecting taxes has increased restaurant tax revenue. Efforts to enhance collection procedures as part of a strategy to intensify tax collection can directly boost the income of the tax sector. Implementing tapping box technology for restaurant tax collection is a component of a strategy aimed at enhancing regional tax revenues.

The following data is needed to find the effectiveness of implementing tapping boxes to monitor regional taxpayers for restaurant taxpayers, which is the number of restaurant taxpayers who have installed them and have not yet installed them. The Ogan Komering Ulu Regency Regional Revenue Agency has installed tapping boxes to monitor local taxes for hotel and restaurant taxpayers. The following is data on the list of tapping box installations by the Regional Revenue Agency of Ogan Komering Ulu Regency:

Table 2. List of Tapping Box Installations for Hotel and Restaurant Taxpayers

No.	Tax Object Name	Tax Type	Tapping box type	Year of Installation
1.	KFC Ramayana	Restaurant	Active	2018
2.	CFC Citimall	Restaurant	Active	2019
3.	RM. Aneka Rasa	Restaurant	Passive	2018
4.	RM. Laguna	Restaurant	Passive	2019
5.	Bakso Sukowati	Restaurant	Passive	2018
6.	Rumah Makan Doeson Bambu	Restaurant	Passive	2018
7.	Pizza Hut Ramayana	Restaurant	Active	2023
8.	Cafe Coffe and Me	Restaurant	Passive	2022
9.	Coffee Point Indomart	Restaurant	Active	2022
10.	RM Padang Simpang Setia	Restaurant	Passive	2021
11.	RM Padang Jaya Barokah	Restaurant	Passive	2021
12.	RM Padang Siang Malam	Restaurant	Passive	2021
13.	Karaoke Mang Cipit	Entertainment	Passive	2022
14.	Karaoke Royale	Entertainment	Pasif	2022
15.	Bukit Indah Lestari Hotel	Hotel	Pasif	2018
16.	Zuri Hotel	Hotel	Aktif	2020

Source: Regional Revenue Agency of Ogan Komering Ulu Regency

The table above shows that the tapping box installation by the Regional Revenue Agency of Ogan Komering Ulu Regency has reached 16 taxpayers. BAPENDA installs two types of tapping boxes for hotel, restaurant, and entertainment taxpayers: active and passive. The Regional Revenue Agency of Ogan Komering Ulu Regency installed tapping boxes for taxpayers starting in 2018, as shown by the start of installation data that year. The effectiveness of implementing tapping boxes as restaurant tax monitoring is measured by comparing the realization of tapping boxes running to date and the target for installing tapping boxes. Currently, 12 restaurants/restaurants and cafes have participated in regional tax monitoring by installing tapping box devices.

The tapping box implementation policy mandates utilizing an online system for all tax categories. To optimize local tax revenues, it is necessary to supervise the reporting of taxpayer business transaction data through an online system, as stipulated in Article 4 of the Regional Regulations. These regulations require taxpayers to make self-assessment tax payments, either based on the determination of the Regional Head or paid by the taxpayers themselves. The factors mentioned above constitute the rules that govern the execution of this monitoring, specifically Ogan Komering Ulu Regent Regulation Number 49 of 2019, which outlines the procedures for payment and reporting of business transactions related to hotel tax, restaurant tax, entertainment tax, and parking tax through an online system. This system is designed to supervise the payment of hotel, restaurant, and entertainment taxes by analyzing taxpayer business transaction data.

Provisions for Sanctions Given to Taxpayers / Restaurant Business Operators Who Do Not Implement Ogan Komering Ulu Regent Regulation Number 49 of 2019 in Ogan Komering Ulu Regency

Tax fines are primarily imposed to ensure taxpayer compliance with their commitments and to deter transgressions of established regulations and laws. Tax sanctions ensure taxpayers' compliance with tax regulations, acting as a deterrent against transgressions of tax norms. The tax consequences encompass administrative penalties, such as interest and increased payments to compensate for losses to the state, and criminal penalties, including jail and fines. Tax authorities resort to criminal sanctions as a

final measure to ensure taxpayers comply with tax regulations. Tax sanctions will undoubtedly impact the amount of taxpayer compliance in fulfilling their obligations, prompting taxpayers to fulfill their duties. (Boissonneault 2021; Tyshchenko and Naidenko 2023; Adeyeye et al. 2022).

The legal system's culture encompasses the fundamental principles that form the basis of the applicable laws. These principles are abstract concepts that define what is morally right and should be followed, as well as what is regarded ethically wrong and should be avoided. Typically, these values consist of a pair representing two contrasting conditions that must be reconciled. The three significant values in law are the values of order and peace, material or tangible values, spiritual or ethical values, and the values of permanence or traditionalism and novelty or innovation. The correlation between order and peace is congruent with public and personal interests and represents a universally accepted value perspective. However, the degree of harmony between these values may vary depending on the cultural context in which they are implemented. However, the combination of material values and morals is universally recognized. Nevertheless, differences arise in each society due to various influences, such as the impact of modernization activities that prioritize material values. In establishing legal norms in society, negative punishments hold greater significance than awareness of adhering to the law since they help reinforce moral standards. The interplay between conservative and innovative values is crucial in the evolution of law. Law is not solely intended to adapt to changes and preserve the existing state of affairs; it also serves as a mechanism for instigating change and fostering innovation. The harmonious integration of these two values ensures that the law is positioned and fulfills its intended role effectively. Zainuddin Ali identified several aspects that can impact the efficacy of laws in society, including the legal statutes or regulations themselves, law enforcement personnel, the resources and equipment available to law enforcement, and public consciousness. Efforts to enhance public legal awareness can be achieved by initially augmenting legal knowledge, comprehension, adherence to the law, and expectations of legal standards.

Conclusion

The implementation of Ogan Komering Ulu Regent Regulation Number 49 of 2019, which pertains to the payment and reporting procedures for hotel, restaurant, entertainment, and parking taxes, is done using an online system. When implementing the usage of tax recording devices, also known as tapping boxes, for Restaurant taxpayers, there are four key considerations to consider: a) Legal factors about the legal validity and certainty of Ogan Komering Ulu Regent Regulation Number 49 of 2019, which deals with the procedures for payment and reporting of hotel tax, restaurant tax, entertainment tax, and parking tax using an online system. In its implementation, consistency and legal certainty are ensured in all laws and regulations at both central and regional levels; b) Restaurant Taxpayer Awareness and Compliance Factors include internal and external factors: the first internal factor, the low level of Taxpayer knowledge regarding understanding the implementation of the self-assessment system which demands independence in fulfilling tax obligations, plus the implementation of the online taxation system; second, low self-awareness which is characterized by a passive attitude and a tendency to wait for instructions or assistance from the tax officer. Then, the first external factor, the environment around the taxpayer, tends to be non-compliant with tax obligations, thus encouraging their intention to behave non-compliantly. Second, the economic condition is characterized by the level of income, which is felt to be low and uncertain every day, so it worries them when they are asked to pay taxes; c) The State Civil Service (ASN) factor regarding Human Resources or the Performance of Tax Officers is considered to be still not good enough when the tapping box is not active or is in an off condition which is visible on the monitor screen of the tax database system, it is not responsive to visit the business actor or restaurant entrepreneur to reprimand or seek information about why the tapping box is not active or even integrated into the payment machine; d) The Facilities and Infrastructure factor concerns facilities, finances or funds, and human resources. However, finances are minimal, as seen from implementing tax outreach/counseling

activities, which are rarely carried out. Not many BAPENDA OKU HR personnel understand the operation of the application system, so only 1 (one) Console Operator is tasked with monitoring the regional tax database, including Tappingbox. In addition, internet network facilities are less stable, so internet service timeouts often occur.

Sanctions will be imposed on taxpayers and restaurant business owners who fail to comply with Ogan Komering Ulu Regent Regulation Number 49 of 2019 in Ogan Komering Ulu Regency. The Regional Revenue Agency of Ogan Komering Ulu Regency's jurisdiction is restricted to imposing administrative penalties. Currently, BAPENDA OKU Regency has not imposed any criminal penalties as there have been no instances where taxpayers or tax officials have committed actions that breach tax laws and are at risk of criminal sanctions. At the BAPENDA OKU Regency, administrative sanctions are enforced through fines, reprimands, other warning letters, and public notices indicating taxpayers' non-compliance with tax responsibilities.

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