

## The Effect of Advertising Tax Extensification and Intensification on Regional Tax Revenue (Study The Case on the Revenue Agency Bandung City Regional Tax Period 2014-2021)

---

Melin Archanggela<sup>\*1</sup>, Shinta Goddess Herawati<sup>2</sup>

<sup>1,2</sup>Widyatama University, Bandung, Indonesia

E-mail : [archangelamelin@gmail.com](mailto:archangelamelin@gmail.com)

### ABSTRACT

*This study aims to find out about the effect of the extensification and intensification of advertisement tax on Bandung regional tax revenues. The object of research in this study is advertising tax extensification, advertising tax intensification, and local tax revenue. The research method used in writing this research is the case study method. This research was conducted at the Management Agency Regional Income of Bandung City. The population in this study is the number of advertisement taxpayers, advertisement tax receipts, and regional tax receipts for the period 2010 - 2018. Statistical tests using multiple linear regression analysis were processed using IBM SPSS Statistics, with a significant level of 5%. The results of this study indicate that advertisement tax extensification partially has no effect on regional tax revenue and advertisement tax intensification influences regional tax revenue, and the advertisement tax extensification and intensification simultaneously influence the effect on regional tax revenue.*

*Keywords: Tax Extensification, Tax Intensification, Local Tax Revenue.*

### INTRODUCTION

Development economy is a marked country with increasing activity effort all over sector economy, both formal and informal \_ positive impact \_ to enhancement life balanced society \_ with increasing power by society. this \_ could become a source potential for the reception of state revenue from sector taxation. Tax as one \_ state acceptance and form role as well as Public in support development. For some years final, taxation has become the source main of state revenue. Tax reform already rolling and has produced results real. Contribution tax to reception government from year to year the more increase. Although this, intensification and extensification of subject and object tax Keep going run, remember portion whole reception tax government still counted low when compared to potential ( Waluyo, 2019).

Act \_ \_ Number 28 of 2007 article 1 concerning Terms General and Tax

Procedures mention that tax is a contribution Required to the State owed by private persons or body in nature compel under the law, with no get reward in a manner direct and used for State needs for profusely prosperity people. According to Marigot Pahala Siahaan ( 2010:9) Taxes area is dues required by the region \_ to private persons or bodies without reward directly balanced, which can be forced based on regulation applicable law, which is used for finance maintenance government area and development area. According to Waluyo (2019) that area, that is Province and Regency /City is given authority to pick up Regional Tax. As for the type of Tax Province: Tax Vehicle motorized; Tax Return Vehicle Name motorized; Tax Vehicle Fuel \_ motorized; Surface Water Tax; and Tax Cigarettes. Then Tax Regencies /Cities consist of on: Hotel Tax; Tax restaurant; Tax Entertainment; Tax Advertisements; Tax Street Lighting; Mineral Tax No Metals and Rocks; Tax parking;

Ground Water Tax; Bird's Nest Tax Swallow; Acquisition Duty Tax Earth and Rights Building on Rural Land and Buildings . and urban; and Acquisition Fees Right on Land and Buildings.

One component of local taxes that also has the potential for tax revenue is quite large in the city of Bandung, namely the advertising sector tax. Potential tax revenue in the advertising sector should be able to reach IDR 241 billion annually. However, it was only able to meet the achievement of tax revenue in the advertising sector of IDR 19 billion ( Ema Sumarna, 2017). Therefore the author chooses to To do study more carry on about tax advertisements. According to Regional Regulation Number 12 of 2011 concerning Tax

Advertisements, taxes on billboards is a levy imposed \_ on whole maintenance advertisement. Meanwhile, according to Article 1 point 27 Law and Regional Retribution (UU PDRD), billboards are defined as tools, objects, deeds, or media forms and varieties of patterns designed To use commercial introducing, advocating, promoting, or interesting attention to goods, services, people, or entities that can be seen in a manner general.

Every area has achievement targets with different tax data depending on the government's respective area. Following are the realization data and acceptance targets for tax billboards in Bandung city for the 2018-2021 period.

Table 1. Reception Tax Bandung city advertisement Period 2014-2021

Year	Target	Realization	Percentage (%)
2014	23,000,000,000	23.641.404.08 5	1 0 2.7 9%
2015	15,000,000,000	18,107,052,336	12 0.71 %
2016	316,716,770,000	25,646,023,584	8.10%
2017	240,548,569,530	12,860,399,954	5.35%
2018	239,999,999,996	23,864,890,222	9.94%
2019	214,703,683,216	29,493,496,814	13.74%
2020	22,000,000,000	27,611,924,915	125%
2021	16,000,000,000	19,312,953,895	120.70%

Source: Management Agency Bandung City Revenue

Based on Table 1.1, illustrates the realization of tax targets billboards city of Bandung from realization During eight years final tend fluctuating, this seen from 2014 to \_ 2015 experienced \_ a decline although hit the target, then 2016 no \_ achieve the target and in 2017 experienced a decline Again, then in 2018 which does not achieve the target later in 2019 experienced increase however permanent not yet hit the target, 2020-2021 experienced \_ decline will but reach even over the target. Reception Tax The advertisements for the City of Bandung for the 2014-2021 period show that the reception tax is not yet walked with ok. Could be seen from the achievement of realization and budget reception tax advertisements in the 2014-2021 period experienced a rise and experience decline until 2021. \_

Decline reception tax billboards because of some factors, like many installation

billboards illegal or not licensed and the Covid-19 pandemic. The decline from 2014 to 2015 was caused because the installation of billboards was already not relevant to the condition field. The Bandung City Government has urged revised rule installation advertisement. Council asks exists revision of local regulations and regulations, aims to organize return existence dot, dot, dot billboards scattered in the city of Bandung. So the revenue of the City of Bandung from sector tax billboards could improve. With the condition now, difficult for the municipal government to increase the revenue target in the sector advertisement. it \_ not free from amount more illegal advertisements \_ \_ many from legal ( Aan Andi, 2015)

The delay assessment rule technical tax billboards cause the realization of its receipts in 2017 to decline significantly. Realization reception tax billboards in 2017 experienced \_ a decline to IDR 12.8%

compared with in 2016 which reached IDR 25.6 billion. Decline this caused because there is rule technical new related withdrawal tax. In 2016, taxation was conducted based on permissions, however, start 2017 tax year billboards were precisely based on posted advertisements. \_ Will but regulation the no direct confirmed, so because not yet there is regulation withdrawal stipulated tax \_ so not yet can conducted withdrawal tax ( Em Suman, 2018).

Covid -19 pandemic has changed the trend of targets and realization from year to year, so setting targets for income must be more realistic. Seeing that the 2021 regional tax target and realization is a quarter of the target, then 2022 does not pay attention to year-to-year trends from 2018 to 2020, because the pandemic conditions have changed the analysis of this trend ( Iwan Hermawan, 2021). Revenue from the city of Bandung, which comes from taxes, is certain to decline this year. The Covid-19 pandemic has made some tax-paying sectors experience 'blood sluggishness'. Because of this, the Bandung City government lowered its revenue target from this post from IDR 2.7 trillion to IDR 1.7 trillion this year. ( Gungun Sumaryana , 2020) . Temporarily it, highlights the problem of income tax always advertising \_ meet problem repeat, problem billboards always the same that-that don't, and no can maximize even though the potential is very large (B Ung Tanuwidjaja, 2021).

In addition, the authors also find information that Civil Police Unit Praja ( Satpol PP) Bandung City will order dozens of billboards to be permanently illegally spread in several \_ segments of Bandung city street. One that has been arranged \_ namely on Jalan Wastukencana, where 8 points billboards illegal already put in order good demolition pole stake nor decline Theory advertising by Satpol PP from a total of 16 points to be put in order. Remainder policing billboards permanent illegally on Jalan Wastukencana will divide into 3 operations policing. In addition to Jalan Wastukencana, 23 points billboards and other illegal spread in several segments of Bandung

city street will be participated disciplined by Satpol PP Bandung City in collaboration with related OPDs like Police, TNI and Territory. Not only on advertisements permanent, control is also carried out on a number of illegal banners reach hundreds. In fact , violation of the banner is illegal the many kind , one of a kind installed in the wrong place in accordance issued permit . \_ Then many billboards permanent and mounted banners in a manner illegal cause potency income original area (PAD) Bandung City from sector tax billboards of IDR 25 billion lost (Idris Kuswandi , 2022).

Based on the phenomenon above there is indication that advertising tax is a tax that has potential big for local taxes. However, it tends to be unaffordable when measured by the amount of advertisement tax revenue which fluctuates every year. There are several the way for the City Government of Bandung to achieve the realization of tax revenue in accordance with a predetermined budget and manage or monitor it properly is by extensification , intensification , inspection , and letter enforce advertising tax . However writer interested in conducting further research on extensification and intensification , p this because see from scope activity broad and visible extensification and intensification \_ from influencing factors \_ decline reception tax like caused by many installation billboards illegal or no licensed , then from that need conducted activity extensification or activities to increase the number of taxpayers who have not been registered and this activity aims to expand the scope of tax objects , so that society that does installation billboards illegal or no licensed expected for register self so that could increase reception tax area . Besides that decline reception taxes also occur because the covid 19 pandemic . The covid 19 pandemic caused decline income Required tax registered so that make awareness Required tax for pay tax decline and acceptance taxes also decreased . So from that need he did intensification or activities to increase tax revenue from taxpayers who are already registered , so that there is awareness for pay tax again . kindly simple , on stage extensification tax

government and DGT active in the field To do search Required taxes that have Fulfill condition however not yet registered . from here expected exists enhancement amount Required tax new . If fulfill requirements , then will given NPWP and/ or confirmation businessman hit tax . After that conducted Step advanced through intensification tax , which data is there processed such shape for get findings potency obligation owned taxes \_ si Required tax . If deep the findings DGT got unfinished assets \_ reported , then can produce tax that can add state revenue . ( Fajar Billy Sandi, 2020). So got concluded activity extensification especially do it first , then new conducted activity intensification or Step continued .

The concept linking Extensification and Intensification Tax on Tax Revenue in this study using the statement according to Nufransa Wira Sakti Wira Sakti (2014: 158) there are two ways to increase the potential for tax revenue, namely by incentivizing and extensifying taxation. By looking at the research results, DGT as a tax authority in Indonesia still has room to continue increasing its tax revenue. There are other concepts that link Extensification and Intensification Tax on Tax Revenue in this study uses a statement according to Adinur Prasetyo (2016: 83) in order to achieve the tax revenue target, a number of steps were taken by the Directorate General of Taxes, including extensification activities and tax intensification activities.

Another concept linking Extensification to Tax Revenue in this study uses a statement from Liberti Pandiangan (2010: 11) to increase tax revenue, the Directorate General of Taxes applies a pattern through extensification of treasurers, extensification through PBB data collection so that the number of taxpayers increases, and extensification through business associations. If business associations raise awareness among members who do not yet have an NPWP, the number of NPWP holders will increase. One potential source of government revenue is tax. Taxes for the government are not only a source of income, but also a policy variable used to regulate the

course of the economy. Based on the three concepts connecting Extensification and Intensification on Tax Revenue in the above study it can be said that extesification activities can increase tax revenue. The above theories are supported by previous research by Muhammad Nur and Reza Mustagfan (2015) that Tax Extensification and Intensification activities as a whole have been carried out effectively and made a good contribution to increasing the number of taxpayers and tax revenues. Tax Extensification and Intensification activities have a good effect on the addition of Taxpayers and Tax Revenue at KPP Pratama Jakarta Tebet.

Based on the problems that have been described above, the authors identified several problems from this study, namely how to influence the extensification and intensification of tax billboards to reception tax areas in the city of Bandung for the 2014-2021 period.

Destination from research this for know-how influence extensification and intensification tax billboards to reception tax areas in the city of Bandung for the 2014-2021 period.

Studying this is beneficial for expanding knowledge and insight about Tax Advertising, Extensification Tax, And Intensification Tax Advertisement to Reception Tax For the Community and can give information about Tax Advertising, intensification Taxes, And Extensification Tax Advertisements in the city of Bandung.

## METHOD

Type study this is study qualitative . According to Ir. Sofiyan (2017:17 ) research quantitative is data in the form of numbers , match with form , quantitative data could processed or analyzed with use technique statistical calculations. In framework for obtain the data needed by the author in writing thesis this , author To do research at the Management Agency Office Regional Income Jl. Wastukencana No. 2 Bandung City. Source of data used is secondary data in the form of streak time (time series), main data in study this in the form of extensification and

intensification data tax advertising and reception tax area the 2014-2021 period obtained direct from management agency office Regional Revenue of Bandung City.

According to Sugiyono (2012:119) population is the generalization area it comprises above : object / subject that has quality and characteristics specified by the researcher \_ for studied and then pulled in conclusion . Population in study this is report amount Required tax advertisements , reports reception tax advertisements and reports reception tax area on the Management Board Regional Revenue of Bandung City.

Sample in research this is report Required tax advertisements , reports reception tax advertisements , reports reception tax area Bandung city for the 2014-2021 period.

## RESULT and DICUSSION

object in study this is extensification tax advertising , intensification tax advertising and reception tax Bandung city area in the period 20 14 -20 21 . Variable independent on research this is extensification and intensification tax advertisement , meanwhile variable dependent on research this is reception tax Bandung city area .

Table1.  
 Extensification Data Tax Bandung city advertisement Period 2014 -2021

No	Year	Amount Required Tax Advertisement	Growth Ratio Extensification Tax Advertisement
1	2013	1217	
2	2014	1134	-6.80%
3	2015	1195	5.40%
4	2016	1110	-7.10%
5	2017	341	-69.30%
6	2018	900	163.90%
7	2019	1059	17.70%
8	2020	780	-26.30%
9	2021	952	22.10%

Source : Data processed

Based on table above , Extensification Tax billboards in Bandung City period 2014 – 2021 showing active fluctuating value . \_\_ Where in 2014 4 extensification tax billboards experienced a decrease of -6.8 % from in 2013. Then in 2015 experienced \_ increase of 5.4%, will but in 2016 experienced \_ decline of -7.1% and in 2017 experienced very big drop

i.e. -69.3%. Then in 2018 experienced \_ very high rise that is of 163.9% of year 2017 . \_ Followed in 2019 \_\_ extensification tax billboards only experience enhancement as big 17.7 % . Then in 20 20 \_ extensification tax billboards experience decline as big 26.3 % and thereafter in 20 21 extensification tax billboards experience increase as big 22.1 %.

Table 2.  
 Data Intensification Tax Bandung city advertisement Period 2014-2021

No	Year	Acceptance Targets Tax Advertisement	Realization Reception tax Advertisement	Ratio Growth Intensification Tax Advertisement
1	2013	18,500,000,000	17,603,910,300	
2	2014	23,000,000,000	23,641,404,085	34.30%
3	2015	15,000,000,000	18,107,052,336	-23.40%
4	2016	316,716,770,000	25,646,023,584	41.60%
5	2017	240,548,569,530	12,860,399,954	-49.90%
6	2018	239,999,999,996	23,864,890,222	85.60%





7	2019	214,703,683,216	29,493,496,814	23.60%
8	2020	22,000,000,000	27,611,924,915	-6.40%
9	2021	16,000,000,000	19,312,953,895	-3.00%

Source : Data processed

Based on table above , intensification Tax billboards in Bandung City period 2014 – 2021 showing fluctuating value . \_ Where in year 2014 intensification tax billboards experience increase of 34.3% of in 2011. In 2015 experienced decrease of 23.4%, will but 2016 experienced \_ enhancement by 41.6% In 2017

again experience a decrease of 49.9%. Then in 2018 experienced \_ enhancement as big 8 5.6 % . Followed in 2019 \_\_ \_ experience enhancement as big 23.6 % . Then in 20 20 \_ decline as big 6.4 % . Then in 2021 \_ \_ intensification tax billboards experience decline by 3.0 % .

Table 3.

Acceptance Data Tax Area h of Bandung City Period 2014 -20 21

No	Year	Acceptance Targets Regional Tax	Realization Reception Regional Tax	Ratio Growth Regional Tax
1	2013	1,056,000,000,000	1,579,087,447,004	
2	2014	1,400,000,000,000	1,883,832,719,673	19.30%
3	2015	1,598,000,000,000	1,972,547,682,504	4.70%
4	2016	2,186,416,770,000	1,708,748,685,327	-13.40%
5	2017	2 . 400 . 097 . 139 . 060	2,183,314,066,558	27.80%
6	2018	2,644,000,000,000	2,160,150,277,316	-1.10%
7	2019	2,559,095,636,534	2,154,579,165,162	-0.30%
8	2020	1,751,232,000,000	1,629,188,481,446	-24.40%
9	2021	1,808,750,000,000	1,695,122,535,713	-5.00%

Source : Data processed

Based on table above , acceptance tax areas in the city of Bandung in the period 2014 – 2020 1 shows less than optimal value . in year 2014 acceptance tax area experience increase by 19.3%. Then in 2015 it increased by 4.7% In 2016 experienced decreased by

13.4% , then experienced in 2017 an increase of 27.8%. in year 201 8 experience decline as big 1.1 % . In 2019 experienced \_\_ \_ decline as big 0.3 % . In 20 20 I experienced \_ return decline as big 2 4.4 % . Next p no year 20 21 score reception tax descending area \_ as big 5.0 % .

Table 4. S statistics Descriptive

	X1	X2	Y
Means	12.45	12.8	0.95
Maximun	163.9	85.6	27.8
minimum	-69.3	-49.9	-24.4
std. Dev.	67.6597	42.373	16.7393
Skewness	1,756	0.29	0.249
kurtosis	4,480	0.032	-0.14

Source : Data processed use SPSS version 23

Based on table on explained results descriptive statistical testing as following :

1. Variable extensification tax billboards showing mean value of 12.4500,

maximum value of 163.90, minimum value of -69.30, value standard deviation is 67.65974, the skewness value is 1.756, and the kurtosis value is 4.480.

2. Variable intensification tax billboards showing mean value of 12.8000,

- maximum value of 85.60, minimum value - 49.90, value standard deviation of 42.37280, a skewness value of 0.290, and a kurtosis value of 0.032.
- Variable intensification tax billboards showing mean value of 0.9500, value maximum of 27.80, minimum value - 24.40, value standard deviation is 16.73926, the skewness value is 0.249, and the kurtosis value is -0.140.

independent other that is variable intensification tax billboards considered constant ( value 0), then variable dependent that is variable reception tax area will experience enhancement of 0.011.

- If value coefficient regression variable intensification tax billboards showing of - 0.128 , it means if variable intensification tax billboards experience enhancement equal to ( one ) unit , meanwhile variable independent other that is variable intensification tax billboards considered

### Multiple Linear Regression

**Table 5. Multiple Linear Regression**

Model	Coefficients <sup>a</sup>		Sig.
	Unstandardized Coefficients B	Standardized Coefficients Betas	
(Constant)	2,441	1,062	0,07
1 extensification Tax Advertisement	11	0,027	0,69
Intensification Tax Advertisement	-0,13		0,03

a. Dependent Variable: Acceptance Regional Tax  
 Source : Data processed use SPSS version 23

Regression model that is formed based on results study is as following :

$$Y = 2.441 + 0.011X_1 + -0.128X_2$$

In the regression model the could could explained as following :

- If  $\alpha$  = value constant 2.441. That is , if variable Reception Tax (Y) no influenced by both variable free , that is Extensification Tax (X1) and Intensification Tax (X2) ( worth zero ), then magnitude coefficient constant ratio reception tax (Y) will worth 2.441
- If value coefficient regression variable extensification tax billboards showing by 0.011, that is if variable extensification tax billboards experience enhancement equal to ( one ) unit , meanwhile variable

Model	Unstandardized Coefficients B	Standardized Coefficients Betas	Sig.
(Constant)	2,297		0,07
1 extensification Tax Advertisement	0,427		0,687
Intensification Tax Advertisement	- 3,006		0,03

### Statistical Test t

**Table 6. Test t Result**

Model	t	Sig.
(Constant)	2,297	0,07
1 extensification Tax Advertisement	0,427	0,687
Intensification Tax Advertisement	- 3,006	0,03

a. Dependent Variable: Acceptance Regional Tax

Source : Data processed use SPSS version 23

- Based on testing partial on variables extensification obtained score significance of 0.687 which means more big from score assigned significance \_ i.e. 0.05 , so in a manner Partial extensification no take effect to reception tax area .
- Based on testing partial on variables intensification obtained score significance of 0.30 which means more small from score assigned significance \_ i.e. 0.05 , so



in a manner Partial intensification take effect to reception tax area.

manner simultaneous take effect to reception tax area.

**Statistical Test f**

**Table 7. F Test Result ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	161,918	2	80,959	9,998	.018 <sup>b</sup>
1 residual	40,489	5	8,098		
Total	202,407	7			

a. Dependent Variable: Acceptance Regional Tax

b. Predictors: (Constant), Intensification Tax Advertising , Extensification Tax Advertisement

Source : Data processed use SPSS

Based on f test results in the table above , see that score resulting significance \_ is 0.018. the value more small from level assigned significance \_ ie a = 0.05. So could concluded that extensification and intensification in a

**Coefficient Determination**

**Table 8. Coefficient Determination Result**

**Summary Model<sup>b</sup>**

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.894 <sup>a</sup>	0.8	0.72	2.84566

a. Predictors: (Constant), Intensification Tax Advertising , Extensification Tax Advertisement

b. Dependent Variable: Acceptance Regional Tax

Source : Data processed use SPSS version 23

Based on coefficient test results determination on the table on could seen research conducted \_ obtain adjusted-R Square value of 0.720 or 72%. That is , show contribution Extensification Tax Advertisement and Intensification Tax Advertisement to Reception Tax is as big 7 2% meanwhile the rest as big 2 8% is influenced by variables other outside study this.

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Itself.
1 Regression	10459.45	3	3486.483	12118.1186	.000 <sup>b</sup>
Residual	103.603	7	2.1126		
Total	10563.05	10			

a. Dependent Variable: ROA

b. Predictors: (Constant), SBI, NPL, CAR

In the table above, the F test can be seen that the F value is 12118. 1186 with Sig. 0.000 below 0.05 which means that independent variables namely CAR, NPL, and SBI together

have a simultaneous effect on the dependent variable, namely ROA.

**Statistical Test Results t**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
1 (Constant)	-0.56	0.821		-0.683	0.5
CAR	0.113	0.0115	0.091	1.511	0.14





NPL	-0.04	0.012	-0.0115	-3.622	0
SBI	0.866	0.056	0.906	15.34	0

a. Dependent Variable: ROA

Regional Finance and Assets Kab .  
 Karawang .

## DISCUSSION

### 1. Influence Extensification Tax Advertisement To Reception Bandung City Regional Tax

Based on results from results partial test that extensification tax billboards no take effect in a manner significant to reception tax Bandung city area , p this could seen from score significant variable extensification tax billboards of 0.687 which is more big from level real significant research 0.05. In accordance with criteria testing hypothesis that  $H_{01}$  is accepted and  $H_{11}$  is rejected .

Research results this no support base theory already \_ discussed previously that activity extensification tax that is theory effort proactively carried out by the Directorate General Tax in framework gift Number tree Required Tax (NPWP) and/ or confirmation Businessman hit Tax (PKP). Based on Circular Letter Director General Tax Number SE-06/PJ.9/2001 concerning Implementation Extensification Required Taxes and Intensification Taxes , extension Required tax is related activities \_ with addition Amount Required Tax Registered And Expansion object Tax In Administration Directorate General Tax (DGT).

Research results this is also in line with research that has conducted by Cristover and Rondonuwu (2016) stated extensification Required tax no take effect to reception tax . However no support research conducted by Dendi \_ Barkah (2015) entitled Influence Extensification and Intensification Taxation to Reception Regional Tax . Research results showing that Extensification taxation take effect significant to reception tax area at the Revenue Service Office Management

### 2. Influence Intensification Tax Advertisement To Reception Regional Tax

Based on results from results partial test that in tensification tax billboards take effect in a manner significant to reception tax Bandung city area , p this could seen from score significant variable extensification tax billboards of 0.030 which is more small from level real significant research 0.05. In accordance with criteria testing hypothesis that  $H_{02}$  \_ rejected and  $H_{12}$  accepted .

Research results this supported by anvil theory that has discussed previously where activity intensification tax that is method for maximizing reception tax area with focus on activities optimization excavation income or reception tax to object as well as subject taxes that have recorded . Definition Intensification Tax according to the Circular Letter Directorate General Tax No. SE-06/PJ.9/2001 concerning Implementation Extensification Taxes and Intensification Tax is activity optimization excavation reception tax to object as well as subject that has recorded or has registered in DGT administration , and from results implementation Extensification Tax .

Study this in line with study previously carried out by Muhammad Hakmatyar Sudrajat (2017) with title Influence Extensification and Intensification Tax Advertisement to Reception Bandung City Regional Tax . Result of his research state Extensification and Intensification take effect to Reception Bandung City Tax . Next research conducted by Ngadiman and Felicia (2017) with title Influence Extensification Taxes , Intensification Taxes , Increase in PTKP, and Tax Holiday Against Reception Personal Tax \_ In West Jakarta. Research results state

Extensification , intensification, increase in PTKP and Tax Holiday have an effect to reception personal tax . \_

### 3. Influence Extensification and Intensification kindly Simultaneous To Reception Regional Tax

Based on results from results simultaneous test that extensification and intensification tax billboards take effect in a manner significant to reception tax Bandung city area , p this could seen from score significant variable extensification tax billboards as big 0.018 which is more small from level real significant research 0.05. In accordance with criteria testing hypothesis that  $H_0$  \_ rejected and  $H_1$  2 accepted .

Research results also this supported with base theory that has described in the discussion previously state there is two method for increase potency reception taxes , that is with method intensification and extensification Sakti taxation (2014, 158).

Study this is also on the way with research conducted \_ research conducted \_ Vergina and Ratna Juwita (2012) with title Influence Extensification and Intensification \_ To Reception Tax Personal Income at KPP Pratama Palembang Ilir Barat . Research results \_ \_ state that Extensification and Intensification Tax take effect in a manner simultaneous to Reception Tax.

## CONCLUSION

Based on results discussion that has been explained in the chapter before , then writer take conclusion as following :

1. Kindly Partial extensification no take effect to reception tax area .
2. Kindly Partial intensification take effect to reception tax area .
3. Kindly simultaneous results testing showing extensification and intensification

tax billboards take effect to reception tax area.

## REFERENCES

- Briyana, Yayan A. "Bandung City Government Orders a Number of Illegal Billboards." *Bandung Portal* , 20 Sept. 2022, [www.bandung.go.id/news/read/7020/pemkot-bandung-tertibkan-sekum-reklame-illegal](http://www.bandung.go.id/news/read/7020/pemkot-bandung-tertibkan-sekum-reklame-illegal). Accessed 24 Sept. 2022.
- Dani. "The 2021 Regional Revenue Target Must Be Realistic." *Regional People's Legislative Council of Bandung City* , 10 Feb. 2021, [dprd.bandung.go.id/warta/target-income-area-2021-must-be-realistic](http://dprd.bandung.go.id/warta/target-income-area-2021-must-be-realistic). Accessed 16 Aug. 2022.
- Dwi, Murdaningsih, and Zuli Istiqomah. "Illegal Advertisements Hamper Bandung City Tax Revenue." *REPUBLIKA.co.id* , 13 Sept. 2017, [www.republika.co.id/berita/ow7klx368/reklame-illegal-hambat-penerimaan-pajak-kota-bandung](http://www.republika.co.id/berita/ow7klx368/reklame-illegal-hambat-penerimaan-pajak-kota-bandung). Accessed 16 Aug. 2022.
- Tawakal, Iqbaal. "Hacked by a Pandemic, Bandung City Government: All Tax Sources Declined." *Tempo.co* , 20 Nov. 2020, [bussines.tempo.co/read/1407199/hit-by-pandemi-pemkot-bandung-all-source-tax-declined](http://bussines.tempo.co/read/1407199/hit-by-pandemi-pemkot-bandung-all-source-tax-declined). Accessed 17 Aug. 2022.
- Regulation of the Director General of Taxes No. PER-16/PJ/2007 dated 25 January 2007 concerning extensification of individual taxpayers through data collection on land and building tax objects. (online), ([www. Observation & Research Of Taxation, Ortax](http://www.Observation&ResearchOfTaxation,Ortax). Accessed 19 Aug. 2022).
- Director General of Taxes Circular Letter No. SE. 06/PJ/2001 dated 7 November 2001 concerning Implementation of Taxpayer Extensification and Tax Intensification. (online), ([www. Observation & Research Of Taxation, Ortax](http://www.Observation&ResearchOfTaxation,Ortax). Accessed 19 Aug. 2022).
- Director General of Taxes Circular Letter No. 13/PJ/2007 concerning procedures for tax object data and the extension of individual taxpayers. (online), ([www. Observation & Research Of Taxation, Ortax](http://www.Observation&ResearchOfTaxation,Ortax). Accessed 22 Aug. 2022).
- Indonesia, R. Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government. Jakarta: State Secretariat. Bandung City Regional Regulation Number 02 of 2010 Regarding Advertising Tax.
- Regional Regulation of the City of Bandung Number 04 of 2012 Concerning the Implementation of

Billboards. Bandung City Regional Regulation Number 20 of 2011 Regarding Regional Taxes.  
Ngadiman, Ngadiman, and Felicia Felicia. "The Influence of Tax Extensification, Tax Intensification, Increase in Ptkp, and Tax Holidays on Individual Tax Receipts in West Jakarta." *Journal of Accounting*, vol. 21, no. 1, 12 Apr. 2017, p. 127, 10.24912/ja. v21i1.138. Accessed Nov. 16. 2022.  
Adriandi, Selvia. "Implementation of Tax Extensification and Intensification in the Context of Increasing Tax Revenue at KPP Pratama Jakarta Kebayoran Baru Baru." *Journal of*

*Business and Communication*, 1 Feb. 2015, research.kalbis.ac.id/Research/Files/Article/Full/206IYGTGVD4NHG0HA8V8HOQ6K.pdf.

Accessed Sept. 1 2022.

Bless you, Dendi. "The Influence of Tax Extensification and Intensification on Regional Tax Revenue (Research at Regional Financial and Asset Management Revenue Service Offices." *Journal of the Faculty of Economics*, Nov. 1, 2014, elib.unikom.ac.id/gdl.php?mod=browse&op=read&id=jbptunikompp-gdl-dendibarka-34931. Accessed 1 Sept. 2022.