

# Effectiveness of Pinrang Regency Regional Regulation on Entertainment Tax in an Effort to Increase Regional Original Revenue

Sri Handayani<sup>1\*</sup>, Asram A.T. Jadda<sup>2</sup>, Wahyu Rasyid<sup>3</sup>, Asrul Hidayat<sup>4</sup>

<sup>1,2,3,4</sup> Muhammadiyah University of Parepare, Indonesia

\*correspondence email : [srih08927@gmail.com](mailto:srih08927@gmail.com)

## Article History

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**Abstract:** This research aims to determine and analyze the implementation of Pinrang Regency Regional Regulation Number 9 of 2018 which amends Regional Regulation Number 3 of 2011 concerning Entertainment Tax, with a focus on efforts to increase local original income. Apart from that, this research also aims to understand the factors that influence the effectiveness of implementing these Regional Regulations. This study applies a normative-empirical research approach. This study applies data analysis through a qualitative descriptive approach, which aims to describe or photograph an issue related to existing patterns and challenges. Then, the researcher presents information that has been collected from literature research and interviews, which can be used as a reference in solving problems. The findings from this research indicate that the implementation of Pinrang Regency Regional Regulation Number 9 of 2018 regarding Entertainment Tax in order to increase Regional Original Income (PAD) is still not optimal. Several factors that influence the effectiveness of implementing these regulations consist of internal, external, regulatory and legal culture factors. Internal factors include limited human resource capabilities and infrastructure, such as a lack of training for officers and a lack of technology that supports the tax system. External factors include low awareness and involvement of business actors in the entertainment sector, the economic situation at the local level, and geographical constraints that complicate the monitoring process.

**Keywords:** Effectiveness; Entertainment Tax; Local Original Income.

**Abstrak:** Penelitian ini bertujuan untuk mengetahui dan menganalisis implementasi Peraturan Daerah Kabupaten Pinrang Nomor 9 Tahun 2018 yang mengubah Peraturan Daerah Nomor 3 Tahun 2011 mengenai Pajak Hiburan, dengan fokus pada upaya peningkatan pendapatan asli daerah. Selain itu, penelitian ini juga bertujuan untuk memahami faktor-faktor yang berpengaruh terhadap efektivitas pelaksanaan Peraturan Daerah tersebut. Studi ini menerapkan pendekatan penelitian yang bersifat normatif-empiris. Studi ini menerapkan analisis data melalui pendekatan deskriptif kualitatif, yang bertujuan untuk menggambarkan atau memotret suatu isu terkait pola dan tantangan yang ada. Kemudian, peneliti menyajikan informasi yang telah dikumpulkan dari penelitian literatur dan wawancara, yang dapat dijadikan acuan dalam menyelesaikan masalah. Temuan dari penelitian ini menunjukkan bahwa pelaksanaan Peraturan Daerah Kabupaten

*Pinrang Nomor 9 Tahun 2018 terkait Pajak Hiburan dalam rangka meningkatkan Pendapatan Asli Daerah (PAD) masih belum optimal. Beberapa faktor yang memengaruhi efektivitas pengimplementasian peraturan tersebut terdiri dari faktor internal, eksternal, regulasi, serta budaya hukum. Faktor-faktor internal mencakup kemampuan sumber daya manusia dan infrastruktur yang masih terbatas, seperti kurangnya pelatihan bagi petugas serta minimnya teknologi yang mendukung sistem perpajakan. Faktor-faktor dari luar mencakup rendahnya kesadaran serta keterlibatan para pelaku usaha di sektor hiburan, situasi ekonomi di tingkat lokal, serta kendala geografis yang mempersulit proses pengawasan.*

**Kata Kunci:** Efektivitas; Pajak Hiburan; Pendapatan Asli Daerah.

## 1. INTRODUCTION

The 1945 Constitution of the Republic of Indonesia (UUD 1945) serves as the basic constitution on which the entire government system in Indonesia is based. One of the crucial elements stipulated in the 1945 Constitution is the principle of decentralization and regional autonomy, which gives local governments the right to manage and regulate their affairs independently. This is an important step in realizing democracy by considering the wishes of local communities when making decisions.<sup>1</sup>

Article 18 of the 1945 Constitution stipulates that the Republic of Indonesia, which is a unitary state, is divided into provinces and regencies/municipalities, where each region has the authority to organize and manage their government affairs independently. This principle is the basis for the creation of a more autonomous local government structure, which is intended to increase efficiency and effectiveness in meeting the needs of local communities. The implementation of local government is carried out based on the principle of the widest possible autonomy, except for government affairs that have been determined by law as the authority of the Central Government. However, to ensure that local governments can exercise their authority effectively, adequate sources of funding are required.<sup>2</sup>

Article 18 of the 1945 Constitution states that the Unitary State of the Republic of Indonesia is divided into provinces, which are further divided into regencies and cities. Each province, regency and city has a local government that is regulated by legislation. Local governments exercise maximum autonomy, except for government affairs that are the responsibility of the central government in accordance with the provisions of the Act. Local governments have the authority to establish local regulations and other regulations

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<sup>1</sup> Hadi Wuryandanu, "Kewenangan Dewan Perwakilan Daerah Dalam Penguatan Otonomi Daerah Menurut Undang-Undang Dasar Negara Republik Indonesia Tahun 1945," *Jurnal Sosial Humaniora Sigli (JSH)* 7 (2017): 217–229. <https://journal.unigha.ac.id/index.php/JSH/article/view/2248/1757>.

DOI: <https://doi.org/10.47647/jsh.v7i1>

<sup>2</sup> Reynold Simandjuntak, "Sistem Desentralisasi Dalam Negara Kesatuan Republik Indonesia Perspektif Yuridis Konstitusional," *De Jure, Syariah Dan Hukum* 07, No. 01 (2015): 57–67, <https://Journal.Unigha.Ac.Id/Index.Php/JSH/Article/View/2248/1757> DOI: <http://dx.doi.org/10.18860/j-fsh.v7i1.3512>

for the implementation of autonomy and the implementation of assistance tasks.<sup>3</sup>

Regional growth is an important part of national growth, which is based on local own-source revenue. The principle of regional autonomy in resource management. The principle of regional autonomy gives significant powers and clear responsibilities to local governments with regard to own-source revenues, in accordance with appropriate proportions. Through the management, distribution and use of national resources, which include both funds and natural resources, can be done efficiently. The central government and local governments will collaborate to create a balanced and fair financial sharing system between the central and local levels. This system is implemented to demonstrate a clear division of tasks, authority, and responsibility between the central and local governments in an open manner.<sup>4</sup>

With the enactment of Law Number 28 of 2009 on Regional Taxes and Levies, as a substitute for Law Number 18 of 1997 on Regional Taxes and Levies and the amendment of Law Number 34 of 2000, the Provincial, Regency and Municipal Governments are given greater authority to collect Regional Taxes and Levies in order to increase their Regional Original Revenue.<sup>5</sup>

The goal of regional development is to improve the quality of life and welfare of the community. This ongoing development process is expected to run smoothly, effectively and efficiently to achieve more positive changes. Local tax is one of the sources of local revenue used to fund the implementation of local government, including administration and regional development. It aims to ensure broad, clear, and responsible Regional Autonomy. Local tax is one of the crucial sources of local revenue to fund the implementation of local government. To increase local tax revenue, local governments must implement an expansion and strengthening strategy. The successful implementation of law in society is determined by how well the law functions in regulating and encouraging people to comply with existing regulations.<sup>6</sup>

Effectiveness in the collection of local retribution plays an important role in increasing the productivity of local revenue. Of course, local retribution revenue also contributes to Local Own Revenue. Optimization of retribution potential is necessary. Synergy between the government and the private sector can strengthen the effectiveness of retribution revenue. By involving various parties in service delivery, the government can improve service quality and ultimately increase retribution revenue. Overall, the

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<sup>3</sup> Indra Bastian, *Akuntansi Sektor Publik: Suatu Pengantar* (Edisi Ketiga; Jakarta: Penerbit Erlangga, 2010), hlm. 47.

<sup>4</sup> Kahar Haerah, "Kontribusi Penerimaan Retribusi Parkir Terhadap Pendapatan Asli Daerah Kabupaten Jember", *Jurnal Politico* Vol. 18, no. 1 (Maret 2018) :84  
<http://jurnal.unmuhjember.ac.id/index.php/POLITICO/article/view/1373/1109>  
<https://doi.org/10.32528/politico.v18i1.1373> DOI:

<sup>5</sup> Ety Yusmaniarti "Efektivitas Pelaksanaan Peraturan Daerah Kabupaten Melawi Tentang Pajak Dan Retribusi Daerah Dalam Menunjang Pendapatan Asli Daerah"

<sup>6</sup> Wardatul Jannah. Asram A.T. Jadda, Sadriyah Mansur, Asrul Hidayat, "Efektivitas Penerapan Sanksi Terhadap Pelaku Pencemaran Lingkungan Hidup Akibat Sampah Di Kota Parepare," *Madani Legal Review*, 6, no. 2 (2022): 47–57. DOI: <https://doi.org/10.31850/malrev.v8i2>

effectiveness of local retribution revenue directly contributes to the increase of Local Own Revenue. With the right strategic measures, local governments can maximize the potential of retribution, which will not only increase revenue, but also strengthen the relationship between government and community, and create sustainability in local development.<sup>7</sup>

Similar events have also occurred in Melawi Regency, which is located in West Kalimantan Province. This confirms that the regulation of Local Taxes and Levies in Melawi Regency has ensured real legal certainty in the implementation of the collection of Local Taxes and Levies which is the responsibility of the Local Government of Melawi Regency. Thus, philosophically, juridically, and sociologically, the implementation of local retribution collection by the Melawi District Government over the past four years has been running very well. Therefore, it can be concluded that the existence of tax-related regulations has a very significant impact on local revenue in the region.

Pinrang Regency is one of the second-tier administrative regions located in the province of South Sulawesi. The district covers an area of 1,961.77 km<sup>2</sup> and is inhabited by approximately 351,118 people, with a population density of 171 people per km<sup>2</sup>. 118 people, with a population density of 171 people per km<sup>2</sup>. The various local potentials found in Pinrang Regency can be optimally utilized, and these potentials have the ability to make a significant contribution to the local revenue (PAD) of Pinrang Regency. Therefore, the local government through the Regional Finance Agency (BKD) seeks to increase PAD by exploring existing sources of income from the potential of the region. One of them is by optimizing the results of existing local taxes and levies.<sup>8</sup>

Regional Original Revenue (PAD) is one of the important financial sources for local governments to finance development and public services. In an effort to increase PAD, the Pinrang Regency Government has issued Regional Regulation Number 9 of 2018 concerning Amendments to Regional Regulation Number 3 of 2011 concerning Entertainment Tax. This regulation is intended to optimize revenue from the entertainment sector which includes various types of recreational and entertainment activities held in the Pinrang Regency area.<sup>9</sup>

Entertainment tax is regulated as one type of local tax that has great potential to boost local revenue. The entertainment sector, which includes movie theaters, concerts, art performances, and various other types of entertainment, continues to grow along with the increasing needs of the community for recreation and entertainment facilities. With this Perda, it is expected that there will be an increase in taxpayer compliance and optimization of revenue from the sector.<sup>10</sup>

However, to achieve this goal, effectiveness is needed in the implementation of Regional Regulation Number 9 of 2018 concerning Amendments to Regional Regulation

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<sup>7</sup> Deni Ariyanti and Resi Yudhaningsih, "Analisis Efektivitas Dan Kontribusi Pajak Daerah Terhadap Pendapatan Asli Daerah Kabupaten Kendal Tahun 2014-2018," *Jurnal Aktual Akuntansi Keuangan Bisnis Terapan (AKUNBISNIS)* 3, no. 1 (2020): 65, <https://doi.org/10.32497/akunbisnis.v3i1.1972> .

<sup>8</sup> [https://sulselprov.go.id/kota/des\\_kab/13](https://sulselprov.go.id/kota/des_kab/13) diakses 18 agustus 2024

<sup>9</sup> *Ibid*

<sup>10</sup> *Ibid*

Number 3 of 2011 concerning Entertainment Tax. The effectiveness of this implementation includes various aspects, ranging from the socialization of regulations, the ease of the tax payment process, supervision and law enforcement, to the services provided to taxpayers. This effectiveness is also influenced by cooperation between the local government, entertainment managers, and the community.

A sign of the success of a legislation that regulates society can be seen from the aspect of its effectiveness. Legal effectiveness, from a grammatical point of view, can be understood as the level of success in implementing the law. This relates to how well the law is implemented, as well as the extent to which the law or regulation operates optimally, efficiently, and in accordance with its purpose. Research on legal effectiveness aims to identify various strategies related to the formulation of common problems in the application of law. This includes a comparison between legal ideality and legal reality, which can be interpreted as *das sollen* and *das sein*. The effectiveness of a legislation can be evaluated through a comparison between supposed aspirations (*das Sollen*) and actual conditions (*das Sein*), if in its implementation there are differences or obstacles to this, it can be said that the implementation of a legislation cannot be said to be effective.<sup>11</sup>

It is important to conduct research on the effectiveness of the implementation of this regulation to determine the extent to which this regulation has run in accordance with the expected objectives. This research also aims to identify the obstacles faced and provide recommendations for future improvements. Thus, it is expected that the Pinrang Regency Government can optimize entertainment tax revenue and increase PAD in a sustainable manner.

## 2. METHOD

This type of research is descriptive qualitative, which aims to describe or create an illustration of an issue related to existing patterns and problems. The approach in this research is normative-empirical research, which is a type of research that combines normative legal analysis and empirical legal studies. The approach applied in this research is the normative-empirical method. The normative approach is carried out through analysis and interpretation of theoretical aspects related to principles, conceptions, doctrines, and legal norms relevant to the effectiveness of Pinrang Regency's local regulations regarding entertainment tax, as an effort to increase local revenue. The empirical approach is conducted through research in the field which aims to examine and analyze the legal behavior of individuals and communities related to the law. The source of information used is primary data obtained directly from the community. This research was conducted in the

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<sup>11</sup> Syamsul Alam & Ilham Abbas, Asrul Hidayat, "Efektivitas Peraturan Daerah Nomor 2 Tahun 2011 Mengenai Pencemaran Lingkungan Hidup Di Kota Parepare," *Journal of Philosophy (JLP)* 4 (2023), <https://pasca-umi.ac.id/index.php/jlp/article/view/1488/177> DOI: <https://doi.org/10.52103/jlp.v4i1.1488>

Pinrang Regency area. The author chose this location because Pinrang Regency has a variety of entertainment venues in various areas. In addition, the author has a good understanding of the research location, so that the research process can be carried out more easily.

### 3. DISCUSSION

#### 3.1 The Effectiveness of the Implementation of Pinrang Regency Regional Regulations Regarding Entertainment Tax in an Effort to Increase Local Original Revenue

Regional financial management is represented in the form of the Regional Revenue and Expenditure Budget (APBD) which is a form of planning for development in the local area. The APBD consists of three main elements, namely revenue, expenditure, and financing. The difference between revenue and expenditure is referred to as a surplus or deficit, which means that local governments can plan budget expenditures that do not have to exactly match the total revenue earned. Local government policies in implementing the APBD reflect the real actions of local governments in providing services to the community. This policy needs to indicate the local government's efforts to improve the quality of its services.<sup>12</sup>

In assessing the effectiveness of a law or regulation on entertainment tax, it is important to pay attention to the level of compliance of businesses in the entertainment sector and related parties with the regulation. Effectiveness can be seen from the extent to which the majority of taxpayers in the entertainment sector, which is the main target, comply with the existing provisions. Another indicator that can be used as a reference is whether compliance is voluntary or merely a formality (compliance by enforcement). In other words, although many businesses appear to be fulfilling their tax obligations, the quality of effectiveness of the entertainment tax regulation still needs to be evaluated to ensure its success in increasing tax revenue in an optimal and sustainable manner.<sup>13</sup>

Just as the central government collects taxes to fund various activities, local governments also collect taxes to support activities at the local level. According to Soedjito's statement, the increasing funds owned by the region, the ability of the region to implement its programs in the security, public order, social, cultural, and overall welfare sectors for its citizens will also be higher. In other words, the region's ability to provide public services to the community will be greater.<sup>14</sup>

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<sup>12</sup> Statistik keuangan Pemerintah Daerah Kabupaten Pinrang tahun 2022 Hlm 19

<sup>13</sup> Siti Humairoh, Ajat Sudrajat, Analisis Efektivitas Pemanfaatan Kebijakan Insentif Pajak Penghasilan Final Ditanggung Pemerintah Di Masa Pandemi Covid-19 Pada Kantor Pelayanan Pajak Pratama Jakarta Pasar Rebo Tahun 2020, Jurnal Ilmu Administrasi Publik, 2(1), 2022, DOI: <https://doi.org/10.31334/jiap.v2i1.2901.g1346>

<sup>14</sup> I Wayan Geng Krisna, Efektivitas Peraturan Daerah Kabupaten Bangli Nomor 15 Tahun 2011 Tentang Pajak Hotel, Jurnal Preferensi Hukum, 1(1), 2020, DOI: <https://doi.org/10.22225/jph.1.1.2244.214-221>

Bapenda Pinrang Regency has the main function of formulating technical policies related to regional financial management, which includes the management of regional taxes and service fees. In addition, Bapenda is also responsible for providing supporting services that support the administration of regional government. With these functions, Bapenda plays a crucial role in increasing regional revenue and ensuring transparency and accountability in regional financial management.<sup>15</sup>

One of the main sources of local revenue that comes from within is taxes imposed by local governments. Local taxes are a form of contribution imposed by local governments to fund the implementation of government and development in the region. Local taxes also provide flexibility for local governments to manage their own households according to the needs of the local community. In Pinrang Regency, revenue from local taxes is an important component in the PAD structure.<sup>16</sup>

Entertainment tax is one type of tax that has great potential in Pinrang Regency, this is known after an interview with the head of the subdivision of local tax revenue Sitti Nahariah.<sup>17</sup> The entertainment sector, although not as big as in metropolitan cities, still has an important role in supporting PAD. Various activities such as movie theaters, art performances, and other entertainment venues can be used as strategic tax objects. With good management, this sector can make a significant contribution to local revenue.

The issuance of Pinrang Regency Regulation Number 9 of 2018 Concerning Amendments to Regulation Number 3 of 2011 Concerning Entertainment Tax is expected to be optimally implemented to support good and transparent governance throughout Pinrang Regency. With this regulation, the public is expected to better understand their obligations in taxation in the entertainment sector, so that they can make a real contribution to increasing regional income. In addition, this regulation also aims to regulate entertainment activities so that they remain in accordance with applicable regulations, and to prevent potential negative impacts that may arise from activities in this sector.

Regional Original Revenue is one source of income for a region that reflects the region's ability to utilize the potential income derived from Regional Taxes. Fundamentally,

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<sup>15</sup> Novel Hiskya Kambey, Treesje Runtu, Lidia M. Mawikere, Evaluasi penerapan belanja modal berdasarkan Peraturan Pemerintah No. 12 Tahun 2019 di Pemerintah Kota Manado, 2(2), 2024, DOI: <https://doi.org/10.58784/rapi.257>

<sup>16</sup> Anis Masyrurroh Masyrurroh Pengaruh Penerimaan Pajak Dan Retribusi Terhadap Peningkatan Pendapatan Asli D, daerah (Pad) Di Kota Serang, Jurnal Kebijakan Pembangunan Daerah, 5(1), 2021, DOI: <http://dx.doi.org/10.37950/jkpd.v5i1.116>

<sup>17</sup> Wawancara dengan Siti Nahariah selaku bidang Sub-Bagian Pendapatan pajak Daerah Kabupaten Pinrang. Pada Tanggal Tanggal 02 Desember 2024

Regional Original Revenue can function as an indicator of a region's independence in meeting the financing needs of development implementation in the region.<sup>18</sup>

The contribution of taxes to Pinrang Regency's Regional Original Revenue (PAD) during the 2019-2023 period shows very satisfactory performance. The realization of tax revenue is not only in accordance with the target set by the Pinrang Regency government, but also manages to exceed the target every year. This reflects the effectiveness of local tax management, including government efforts to raise taxpayer awareness, improve the tax collection system, and optimize tax sources, such as entertainment taxes, which contribute directly to an increase in local revenue. This achievement is a positive indicator in supporting the financing of sustainable regional development.<sup>19</sup>

Realization of entertainment tax revenue in Pinrang Regency from 2019 to 2023. Entertainment tax is one source of local revenue (PAD) that has great potential to support regional development. Based on this data, there has been significant fluctuation in entertainment tax revenue over the past five years, with some years showing extraordinary over-performance, while others have seen drastic under-performance.

In 2019, the entertainment tax revenue target was set at IDR 8.5 million, but the actual realization reached IDR 29.63 million or around 348.56% of the target. This shows the excellent management and great potential of the entertainment sector in that year. 2019 was a strong initial momentum in the optimization of entertainment taxes as one of the supporting pillars of Pinrang Regency's own-source revenue.

However, in 2020, although the target increased to IDR 12.1 million, the realization of revenue also increased significantly reaching IDR 37.33 million or 308.55% of the target. Even though it was a difficult year due to the COVID-19 pandemic, the Pinrang Regency government was still able to manage the entertainment tax sector effectively. This shows that the entertainment sector still contributes greatly to regional own-source revenue even in challenging situations.

In 2021 and 2022, the entertainment tax revenue target remains at Rp12.1 million. In 2021, the realization reached IDR 12.22 million or 100.96%, showing an almost equal achievement between target and realization. Meanwhile, 2022 showed an increase with a realization of IDR 14.28 million or 118.03% of the target, indicating an improvement in the management of entertainment taxes post-pandemic.

However, in 2023, there was a significant decline in the realization of entertainment tax revenue. With a slightly increased target of IDR 12.5 million, the realization only reached IDR 4.92 million or 39.36% of the target. This decline could indicate obstacles in the

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<sup>18</sup> Asriani, Analisis Efektivitas Dan Kontribusi Pajak Daerah Terhadap Pendapatan Asli Daerah Di Kabupaten Takalar (Studi Kasus Pada Badan Pengelolaan Keuangan Daerah), Skripsi. 2019

<sup>19</sup> Nur Aidila Safitri, Implementasi Pemungutan Pajak Hiburan Dalam Meningkatkan Pendapatan Asli Daerah (Pad) Kota Samarinda, 4(3), 2016, DOI: <https://doi.org/10.31334/jiap.v2i1.2891>

entertainment sector, such as a decline in entertainment activities in Pinrang Regency or a lack of optimization in tax collection. This condition is a challenge for local governments to further increase the contribution of entertainment taxes to regional own-source revenues in the future through more effective management and innovative approaches.

However, this condition was successfully improved in 2024, where the realization of entertainment tax revenue showed a significant increase. With a target of IDR 13 million, the realization reached IDR 19.51 million or 150.07% of the target. This achievement reflects the local government's efforts to improve the management of the entertainment sector, such as increasing entertainment activities, enforcing stricter tax regulations, or more effective promotional strategies to encourage taxpayer participation.

The significant difference between 2023 and 2024 reflects the importance of effective management and synergy between local governments and taxpayers. Success in 2024 is proof that the entertainment sector has great potential to support Regional Original Revenue (PAD). Therefore, the government is expected to continue strengthening the implementation of the Self Assessment system with measures such as improving education for taxpayers, stricter supervision, and utilizing technology for tax collection efficiency to maintain this positive trend in the coming years.

To overcome this decline, the Pinrang Regency government needs to take several strategic steps, such as improving education and socialization to taxpayers regarding the importance of correct tax reporting, strengthening supervision and audits of entertainment tax implementation, and facilitating the tax reporting and payment process through a more user-friendly digital system. With these steps, it is hoped that entertainment tax revenue can increase again in the coming years, while strengthening its contribution to Regional Original Revenue (PAD).

The researcher's interview with Sitti Nahariah illustrates the steps taken by the Pinrang Regency government to deal with taxpayers who do not fulfill their obligation to pay entertainment taxes. The first step is to issue a Warning Letter, which serves as the initial stage of tax collection. This letter is issued within 30 days after the tax payment deadline expires. This letter aims to remind and give taxpayers the opportunity to immediately pay off their obligations before further action is taken.

In the implemented system, if the taxpayer does not respond to the Warning Letter within seven days after it is issued, the government has the authority to issue a forced letter as a further stage in the tax collection process. This forced collection letter is more forceful and requires taxpayers to immediately pay off their tax obligations. This mechanism aims to ensure that local governments can effectively collect taxes owed, as well as maintain the smooth flow of local revenue.

However, the implementation of forced collection letters in Pinrang Regency still faces obstacles. Although there is a legal basis governing this mechanism, namely Pinrang

Regency Regional Regulation Number 9 of 2018 concerning Amendments to Regional Regulation Number 3 of 2011 concerning Entertainment Tax, its implementation has not been optimal. The main obstacle is that there are no officials who have special competency certification to carry out the billing process using forced letters. This certification is important to ensure that the responsible officials have the appropriate skills and understanding in accordance with applicable regulations.

The absence of certified officials is a structural obstacle in enforcing entertainment tax regulations in Pinrang Regency. As a result, the local government has not been able to implement a more formal and strict billing mechanism, such as using a forced letter. This has an impact on the potential loss of entertainment tax revenue that should be able to support Regional Original Revenue (PAD). Therefore, increasing human resource capacity, including training and certification of related officials, is an urgent need to strengthen the local tax management system. In order to overcome this obstacle, the Pinrang Regency government needs to immediately initiate a training and certification program for officials working in the field of taxation. In addition, socialization regarding the importance of tax compliance to taxpayers must also be strengthened to encourage increased community awareness and compliance. With these efforts, it is hoped that the entertainment tax collection mechanism can run more effectively, so that the entertainment tax contribution to Pinrang Regency's PAD can continue to be increased.

Regulation of Pinrang Regency Number 9 of 2018 Concerning the Amendment to Regulation Number 3 of 2011 Concerning Entertainment Tax in Pinrang Regency, although it has been enacted as a legal basis for optimizing entertainment tax revenue, it cannot be said to be effective in increasing regional revenue. This regulation aims to provide a strong legal basis and clear mechanisms related to entertainment tax management, including the process of collection, reporting, and tax payment by taxpayers. However, its effectiveness is far from expectations, especially when faced with the reality of implementation in the field. Some of the main obstacles that hamper the effectiveness of this regulation include the low level of taxpayer awareness regarding their obligations. Many entertainment organizers do not yet understand the contents and obligations regulated in this Regional Regulation. This is exacerbated by the lack of socialization carried out by the local government, both to entertainment business actors and the general public. As a result, compliance in terms of tax reporting through the Regional Tax Return (SPTPD) and entertainment tax payments is still very low. In addition, weak supervision from related parties, including the Regional Finance and Revenue Management Agency or the agency responsible for tax management, is another factor that exacerbates the situation. Many entertainment organizers operate without official permission or report their income with incorrect figures, for example Cafe Remang-Remang, which is quite famous among

Pinrang's young people, there are also illegal karaoke bars and unlicensed nightclubs.<sup>20</sup> This means that the potential for entertainment tax revenue, which should be quite large, cannot be maximized. This condition is further exacerbated by the limited number of entertainment activities available in Pinrang Regency.

This region does not yet have a rapidly developing entertainment ecosystem, so the objects of entertainment tax that can be taxed are still very limited. This has a direct impact on the small contribution of entertainment tax to the total Regional Original Revenue obtained by Pinrang Regency. Therefore, to increase the effectiveness of Pinrang Regency Regulation Number 9 of 2018 Concerning Amendments to Regulation Number 3 of 2011 Concerning Entertainment Tax, the local government needs to take more comprehensive strategic steps. These steps include increasing the intensity of socialization to taxpayers to improve their understanding of tax obligations.<sup>21</sup> In addition, the supervision and enforcement of violations, such as unlicensed entertainment operations or tax report manipulation, need to be strengthened. The government also needs to encourage the growth of the entertainment sector by providing incentives or support to entertainment business actors, so that the number of entertainment tax objects can increase. With these steps, it is hoped that Pinrang Regency Regulation Number 9 of 2018 Concerning Amendments to Regional Regulation Number 3 of 2011 Concerning Entertainment Tax can make a more significant contribution to increasing Pinrang Regency's own-source revenue and create more transparent and accountable entertainment tax management.

### **3.2 Factors Influencing Pinrang Regency Regulation Regarding Entertainment Tax in an Effort to Increase Regional Original Revenue**

Internal factors also play an important role in determining the effectiveness of entertainment tax management in Pinrang Regency. The capacity of local government officials is one of the main components that influence the optimization of entertainment tax revenue. This capacity, according to the Head of the Regional Tax Revenue Sub-Division of Pinrang Regency, Hj. Sitti Nahariah, is highly dependent on the quality of available human resources. A thorough understanding of entertainment tax regulations and technical ability in implementing tax collection are considered to be indispensable

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<sup>20</sup> <https://www.detik.com/sulsel/berita/d-7124224/pemkab-pinrang-beri-teguran-kedua-ke-manajemen-kafe-jual-miras-tanpa-izin> diakses pada 2 februari 2025, pukul 12.20 WITA

<sup>21</sup> Maria Herlina Noval iNganggu, Maria I Hewe Tiwu, Cicilia A. Tungga, Analisis Pengaruh Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah dengan Variabel Moderasi Jumlah Penduduk pada Kabupaten Manggarai, *Journal of Business Finance and Economic (JBFE)*, 5(2). 2023, DOI: <https://doi.org/10.32585/jbfe.v5i2.5715>

elements. Without adequate competence, the management of entertainment taxes can be less than optimal, which in turn can hamper an increase in regional own-source revenue.<sup>22</sup>

In addition to human resource competencies, the availability of supporting infrastructure such as information technology and modern tax collection systems is also a very important element. This infrastructure not only speeds up the tax collection process, but also ensures efficiency and accuracy in recording tax data.<sup>23</sup> Sitti Nahariah mentioned that Pinrang Regency still faces limitations in terms of operational facilities which cause the entertainment tax collection process to be less efficient. Therefore, improving infrastructure is seen as a strategic step to facilitate the implementation of tax collection.

The level of participation of entertainment business actors is one of the main external factors that influence the success of entertainment tax revenue in Pinrang Regency. This level of participation depends heavily on business actors' awareness of the importance of taxes for regional development. Business actors who understand the benefits of taxes for the region tend to be more compliant in fulfilling their obligations. On the other hand, low awareness among business actors can significantly hamper entertainment tax revenue.

The lack of education from the government to entertainment business actors is also a challenge that affects the level of participation. If business actors are not given sufficient information about tax obligations, payment mechanisms, and tax benefits, then they tend to be neglectful or even unaware of their obligations. Uneven and unsustainable socialization can result in low compliance in paying entertainment taxes.<sup>24</sup>

Another external factor is the influence of central or local government regulations regarding entertainment taxes. Centralized policies that do not consider local conditions are often an obstacle to the implementation of taxes in the regions. Pinrang Regency needs to design policies that are more in line with local conditions, so that entertainment tax regulations are accepted by the community and business actors.

### **3.2.1. Regulatory and Law Enforcement Factors**

The law must be in harmony with the ideology of the state, made in accordance with the constitution, and adapt to the needs of the community. The effectiveness of the law depends on public acceptance of the rules. A law is considered effective if it is obeyed and practiced in everyday life. Pinrang Regency Regional Regulation Number 9 of 2018 concerning Entertainment Tax regulates the basis of imposition, tariffs, methods of

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<sup>22</sup> Rahajeng Ayuningtyas Manggiasih, Diskresi Pemerintah Daerah Dalam Penetapan Tarif Pajak Hiburan Pasca Implementasi Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah, *Unes Law Review*, 6(3), 2024, DOI: <https://doi.org/10.31933/unesrev.v6i3>

<sup>23</sup> Kasiadi, Nihayatus Sholichah, Ika Devy Pramudiana, Evaluasi Kualitas Pelayanan Pajak Daerah di Badan PPKAD Kabupaten Gresik, 2(3), 2024, DOI: <https://doi.org/10.25139>

<sup>24</sup> Putri Ida Pasaribu, Gustaaf Buddy Tampi, Jericho D. Pombengi, Partisipasi Masyarakat Dalam Membayar Pajak Bumi dan Bangunan Di Kelurahan Tempinp Kecamatan Mestong Kabupaten Muaro Jambi Kota Jambi, *Jurnal Administrasi Publik UNSRAT*, 3(46), 2017, <https://ejournal.unsrat.ac.id/v3/index.php/JAP/article/view/16309>

calculation, and sanctions for non-compliant taxpayers. Although the legal substance in this regional regulation is considered effective, there are still violations by the community, such as taxpayers who do not fulfill their obligations.<sup>25</sup>

Enforcement of entertainment tax laws is the responsibility of the Regional Finance and Revenue Management Agency (BPKPD). This institution is responsible for tax collection, socialization, supervision, and evaluation. However, the effectiveness of supervision still faces obstacles, especially in the quality of human resources who are experts in the field of taxation. Even though entertainment tax collection is not yet optimal, local governments continue to carry out their duties as regulators. The less-than-effective implementation of regional regulations has an impact on increasing local tax revenue. The legal culture also plays an important role. Public compliance with entertainment taxes is still low, with many business people lacking an understanding of the importance of taxes for regional development. The results of the interviews show that there are two groups in society: those who accept and obey the regulations and those who reject or ignore them. Without a good legal culture, the legal system will lose its supporting power. The law must be able to regulate society, while society needs to play a role in upholding the law so that it functions optimally.

### **3.2.2.Social and Cultural Factors**

Public compliance with the law is an indicator of its effectiveness, including in Pinrang Regency Regulation Number 9 of 2018 concerning Entertainment Tax. Public legal awareness is very influential in enforcing the rules, which is determined by understanding and compliance with applicable regulations. Interviews with entertainment business people show that their awareness of paying taxes is still low. Socialization has been carried out, but many do not yet understand their obligations. Therefore, further efforts are needed from the local government to improve understanding of and compliance with entertainment taxes. In addition, facilities and infrastructure are also important factors in the effectiveness of implementing the rules. Inadequate infrastructure hampers the supervision of entertainment taxes. Business actors feel burdened by the manual tax payment system, which is considered to interfere with their business operations. They hope that an online payment system will be more practical and efficient. The lack of supporting facilities in the management and supervision of entertainment taxes is an obstacle to the implementation of this regulation. If the facilities and infrastructure are improved, supervision can be more optimal, so that local tax revenue increases. Overall, the effectiveness of the implementation of entertainment taxes in Pinrang Regency is still not optimal. The main influencing factors are weak law enforcement, limited supporting

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<sup>25</sup> Mulky Asrory Ilyas, Syahrudin Nawir, Ilham Abbas, Efektifitas Kesepakatan Dalam Tata Pengelolaan Hutan Kemasyarakatan, (Online) *Journal of Lex Generalis (JLS)* vol 2, no. 8, 2021, <https://pasca-umi.ac.id/index.php/jlg/article/view/580/640> DOI: <https://doi.org/10.52103/jlg.v4i2>

facilities, and low public awareness of paying taxes. To increase local revenue, it is necessary to strengthen law enforcement, provide better facilities, and educate entertainment business people about the importance of paying taxes. With these steps, it is hoped that entertainment taxes will be able to operate more effectively and contribute more to regional development.<sup>26</sup>

#### **4. CONCLUSION**

The implementation of Pinrang Regency Regional Regulation Number 9 of 2018 concerning Entertainment Tax has not been effective in increasing Regional Original Revenue (PAD). This is due to a lack of socialization to the community and business actors, weak supervision and law enforcement against violations. The contribution of entertainment taxes to local revenue is still relatively small, although there are certain years where revenue exceeds targets. The main obstacles include low taxpayer awareness, lack of equitable socialization, limited tax payment infrastructure, as well as geographical conditions and the limited number of entertainment tax objects. Several factors that influence the effectiveness of this regulation include internal, external, regulatory, and legal culture factors. Internal factors include limitations in human resources and infrastructure, such as a lack of training for officials and supporting technology. External factors include low awareness and participation of business actors, local economic conditions, and geographical obstacles to supervision. Although the regulation is clear enough, weak law enforcement and supervision hamper its effectiveness. In addition, the community's low legal culture in complying with tax obligations is also a major obstacle. As a result, entertainment taxes have not contributed optimally to the Regional Revenue of Pinrang Regency. To increase the effectiveness of this regulation, it is necessary to strengthen socialization, increase supervision, and develop a more efficient payment system.

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<sup>26</sup> Tri Maryugo Hawati, Rina Oktaviani, Dan A. Faroby Falatehan, Strategi Optimalisasi Penerimaan Retribusi Pelayanan Parkir Tepi Jalan Umum Kota Tangerang Selatan, 19(1), 2018, DOI: [Http://Dx.Doi.Org/10.25104/Jptd.V19i1.605](http://Dx.Doi.Org/10.25104/Jptd.V19i1.605)

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