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Implementation of Fiscal Incentive Policy for Ease of Investment in the Singkawang City Government

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Abstract: This study highlights the implementation of fiscal incentive policies for the ease of investment in Singkawang City. This study analyze the factors that influence the success of policy implementation using dimensions which are expressed by Grindle by analyzing variables about the contents of the policy and the context of implementation. This study selects a qualitative method because it allows researchers to understand social phenomena in its context more comprehensively. Researchers collected data through three main techniques: interviews, observations, and documentation. This study chose to apply data analysis techniques consisting of three main steps, namely data reduction, data presentation, and drawing conclusions. The results showed that the implementation of fiscal incentive policies for the ease of investment in the Singkawang City Government in the span of 2023-2024 was not yet optimal. Weaknesses both in policy content and from the context of their implementation are identified.

Keywords: Fiscal Incentive Policy, Ease Of Investment, Policy Implementation.

INTRODUCTION

Ease of investment in Indonesia has become one of the government's strategic priorities to encourage sustainable national economic growth (Resosudarmo & Abdurohman, 2018; Masrom, Aziz, & Ismail, 2023). In recent years, the Indonesian government has continued to carry out various reforms to create an increasingly conducive investment climate, both for domestic and foreign investors (Fernandez & Joseph, 2020). These efforts include reducing bureaucratic barriers, simplification of licensing through a digital system, and strengthening regulations to protect investors (Suroso, Durahman, & Budi, 2024). In addition, the government is committed to improving physical infrastructure such as roads, ports, and telecommunications networks to support investment accessibility in various regions (Sandee, 2016). On the other hand, transparency and openness in the management of the economic sector are increasingly prioritized, with more accountable taxation and governance reform, so it is expected to foster investor confidence and encourage greater investment flow to Indonesia.

Some strategic steps that have been taken by the government in an effort to create a conducive investment climate, namely through various policies including, the government has cut a variety of complicated and overlapping rules through the application of the Law of Cipta Kerja (Omnibus Law) Number 11 of 2020 which is replaced by a Regulation The government in lieu of Law Number 2 of 2022 which was then enacted to Law Number 6 of 2023 (Hamid, 2020; Perdana dkk., 2022; Khair, 2021). The purpose of the issuance of the law is to simplify various regulations to facilitate business licensing. This law simplifies the provisions of various laws into one related to investment, employment, environment and taxation into a more efficient rule in order to cut bureaucracy in the hope of facilitating potential investors in investing in Indonesia (Ismiyarto, Orbawati, & Fadlurrahman, 2021; Dwiono, Ja'far, & Haryadi, 2024).

Investment is one of the main driving motors in increasing the economic growth of a region (Pavlinek, 2017). For local governments, especially in areas that have economic potential such as Singkawang City, success in attracting investment will have a direct impact on increasing local revenue, job creation, and increasing the welfare of the community (Simanjuntak, Ratnawati, & Rahmiyati, 2017).

In an exclusive economic area, the government provides incentives such as tax relief, ease of importing raw materials, and faster licensing processes. The aim is to attract more investments to certain sectors or certain regions, so as to encourage economic growth, job creation, and increase development (Simanjuntak, Ratnawati, & Rahmiyati, 2017). Investment, both directly and indirectly, is expected to provide a significant multiplier effect on the national economy, especially in Singkawang City. Investment in the industrial and infrastructure sectors requires large amounts of labor, which has a direct impact on increasing the absorption of local labor (Trippi, Grillitsch, & Isaksen, 2018). With the availability of employment, community welfare will increase, which in turn can increase purchasing power and encourage local economic growth, especially in the trade and service sectors (Kline & Moretti, 2014).

As at the central level, existing regulations in Indonesia encourage local governments to provide facilities for investment by cutting administrative procedures and providing various facilities, including tax relief and regional levies (Usman et al., 2020). As a result, the impact of providing ease of investment can be seen from the increase in Indonesia's position in various international ratings related to business and investment climate. The World Bank, in the Ease of Doing Business report shows that Indonesia has continued to improve its position over the past few years (Kurniawan et al., 2022; Cahyanto & Setyono, 2023). This ranking becomes an important signal for foreign investors, because it shows an improvement in terms of licensing procedures, tax payments, investment protection, and the availability of infrastructure.

The Singkawang City Government itself has also made various efforts, one of which is to hold a business and investment forum, such as the Singkawang Investment Business Forum in 2021 with the aim of offering investment potential and opportunities in Singkawang City to business people and investors both from Singkawang City and From outside the city of Singkawang and inform the facilities/ease of licensing services that will be supported by the Singkawang City Government.

To increase investment competitiveness and encourage economic growth, the Singkawang City Government has implemented various forms of fiscal incentives for business actors (Vidyattama, Sutiyono, & Sugiyarto, 2022), such as reducing local taxes, tax exemption, and various other taxation facilities. This has been regulated in several regulations such as the Singkawang Mayor Regulation Number 10 of 2012 concerning Collection of Hotel Taxes, Restaurant Taxes, Entertainment Taxes, Street Taxes, and Parking Taxes, Singkawang Mayor Regulation Number 10 of 2016 concerning Administration of Billboards and Reclamation Tax Collection , and Singkawang Mayor Regulation Number 55 of 2019 concerning Guidelines for Implementation of Regional Regulation Number 9 of 2013 concerning Rural and Urban

Building Taxes. All regulations of the Mayor of Singkawang mentioned above still use the basis of Law Number 28 of 2009 and Government Regulation Number 55 of 2016 which has now been revoked and amended through Law Number 1 of 2022 and Government Regulation Number 35 of 2023.

The provision of tax facilities play a very important role in creating a more competitive and attractive investment climate for investors (Okele et al., 2022). With the existence of fiscal incentives, investors feel more facilitated in starting and developing their businesses in Indonesia, because the tax burden is generally one of the main determinants in investment decisions can be reduced (Sudiana, 2021; Suwanda, 2023; Mapuasari, Wibowo, & Cakranegara, 2023). This facility allows companies to have more capital to invest in the development of technology, infrastructure, or market expansion, which in turn contributes to economic growth and employment creation.

In addition, the provision of tax facilities shows the government's commitment in supporting industrial sectors that are considered strategic to achieve economic growth targets. This facility not only provides short-term benefits for investors, but also supports long-term economic growth through productive investment, improving the quality of human resources, and regional development, especially in Singkawang City.

This study aims to analyze the extent to which this policy has been successfully implemented, identify the challenges faced, and explore opportunities to improve and increase the effectiveness of the policy in the long run. Through this research, researchers want to know what efforts can help the Singkawang City Government, especially the Regional Revenue Agency, to be more effective in providing fiscal incentives and creating a conducive investment climate.

METHOD

This study will analyze the factors that influence the success of policy implementation using dimensions which are expressed by Grindle by analyzing variables about the contents of the policy and the context of implementation. Content of policy explains (a) interest affected, (b) type of benefits, (c) extent of change environment, (d) site of decision making, (e) implementor program, and (f) resources committed. Meanwhile, Context of Implementation explains (a) power, interest, and strategies of actors involved, (b) institution and regime characteristics, and (c) compliance and responsiveness.

This study selects a qualitative method because it allows researchers to understand social phenomena in its context more comprehensively. As an approach that focuses on understanding processes and meanings related to human experience, this method is very suitable for exploring the complexity of policy implementation involving various actors and social interactions. Thus, the qualitative method provides a flexible but in-depth framework, which allows researchers to explore aspects that may not be measured or disclosed through quantitative methods. This approach also allows adaptation during the research process, so that researchers can capture dynamics and complexity in the implementation of fiscal incentive policies for the ease of investment in Singkawang City.

Researchers collected data through three main techniques: interviews, observations, and documentation. These techniques help build a comprehensive understanding of research topics. Each of these techniques was chosen to provide a comprehensive picture of the implementation of fiscal incentive policies for the ease of investment in the Singkawang City Government in 2023-2024. Interview is a method of data collection that involves direct interaction between researchers and respondents to gather their in -depth information about their experiences, views, and perceptions. In addition to the interview, this study conducts data collection techniques through observation. Observations were made to directly observe the processes and interactions that occur in the field related to policy implementation. This technique allows

researchers to collect real-time data and see how the policy is implemented in everyday situations. The documentation includes the collection and analysis of relevant documents, such as policy reports, archives, and other official notes. This technique is important to complete the data obtained from interviews and observations, as well as provide historical and legal contexts related to policy.

This study chose to apply data analysis techniques consisting of three main steps, namely data reduction, data presentation, and drawing conclusions. The data collected will be reduced, which is filtered and selected which one is relevant for further analysis. This reduction process is important for eliminating irrelevant or excessive data, so focus only on data that supports research objectives. Furthermore, data that has been reduced will be presented in an easy -to - understand form, such as descriptive narrative, table, or graph. This data presentation aims to provide a clearer and more structured picture of the main findings in research. After the data is presented, the researcher will draw conclusions by identifying the patterns that arise from the data. The drawing of this conclusion is supported by relevant theories and aims to answer research questions and provide useful recommendations.

RESULTS AND DISCUSSION

Analysis of Policy Implementation Based on Content of Policy

Implementation of fiscal incentive policies for ease of investment is designed to attract the attention of business actors by offering ease of taxation and other facilities. The fiscal incentive policy carried out by the Singkawang City Government is a policy that provides a reduction, relief, and exemption or elimination of taxes/levies and/or sanctions as regulated and prepared in every Mayor Regulation for several types of existing taxes. It is hoped that the implementation of fiscal incentive policies by the Singkawang City Government can be a strategic step to encourage regional economic growth through increasing investment. Based on content of policy, the discussion analyzed is as follows.

First, interest affected. Implementation of fiscal incentive policies for ease of investment in Singkawang City aims to provide significant benefits to groups that are directly affected by the policy. One important aspect of analyzing this policy is interest affected, which refers to individuals or groups who are expected to feel the positive impact of the policy. In the context of Singkawang City, business actors, especially MSMEs and strategic sectors such as trade and tourism, are the main targets of this policy. This policy is designed to reduce the administrative and financial burden of business actors, encourage tax compliance, and create a conducive investment climate. Analysis of this affected interest is important to ensure that the benefits of policy are widely felt and equitable, while supporting regional economic growth in a sustainable manner.

The affected interests refer to groups or individuals who will be directly affected by the policy. Grindle's theory highlights that policies can have different impacts depending on the groups involved. It is important to consider these interests in designing and implementing policies. The group with the interests affected in the implementation of fiscal incentive policies for the ease of business in the city of Singkawang given by the Singkawang City Government is business people in Singkawang City itself.

The implementation of fiscal incentive policies in Singkawang City has been designed to support business actors as the main affected group. This policy provides an elimination of administrative fines and reduction of tax assessments to certain taxpayers, with the hope of easeing the financial burden and administration of business actors, both small and medium businesses and large businesses, to maintain the sustainability of their business.

The fiscal incentive policy implemented in Singkawang City has provided significant benefits for business actors, especially in easeing administrative and financial burdens. This policy also shows the government's commitment in maintaining the investment climate and

encouraging local economic growth. However, the challenges in the socialization and limited scope of policy show the need for further improvement so that the benefits of policy can be felt by more parties fairly and sustainably. With a more inclusive approach, this policy has great potential to strengthen the economy of Singkawang City.

The main challenge in implementing this policy is the lack of effective socialization, so that many business actors do not know the existence of this policy. In addition, the limitations of the scope of incentives are still a shortage that needs to be improved. For this reason, the government can consider the steps by increasing the socialization of existing policies, and following up on the expectations of business actors to be able to expand the scope of policies by adding types of incentives to create broad economic impacts.

Second, type of benefits. Grindle's theory emphasizes the importance of understanding whether the policy provides direct, indirect benefits or possibly there are conflicting interests in the distribution of these benefits. In the context of this research, the type of benefits given to interest groups, namely business actors become an important aspect because it determines the success of the policy.

The implementation of fiscal incentive policies in Singkawang City has provided a type of real benefit to business actors, especially through the elimination of administrative fines and reducing tax assessments. This policy not only helps ease the burden of taxes but also supports local economic activities, including through special support for large cultural events such as Cap Go Meh, by providing advertisement tax exemption to sponsors and donors.

The policy that has been running has also provided direct and indirect benefits to the taxpayer and to the city of Singkawang itself. Direct benefits can be felt by advertisement and restaurant taxpayers who get administrative fines of elimination so as to provide leeway to business actors to continue to run their business. Indirect benefits are felt by the Singkawang City Government when providing advertisement tax exemption which not only provides economic benefits to business actors but also strengthens the image of Singkawang City as a city of cultural tourism destinations.

The form of benefits given to business actors is an important important factor for assessing the success of the policies carried out by the Singkawang City Government in maintaining the continuity of the local economy and encouraging the level of taxpayer compliance. The Singkawang City Government must also answer the challenges of business actors to be able to expand the scope of benefits and increase the type of incentives in order to reach a wider and sustainable impact on the economic growth of Singkawang City.

However, to ensure the success of the implementation of this policy, it is necessary to adjust the policy that is in line with local needs and targeted investor characteristics. This approach not only provides a solid foundation for policy implementation, but is also the key to creating regional competitiveness in attracting sustainable investment.

Third, extent of change environment. In this aspect pays attention to the extent of the level of change presented from the policies carried out by the Singkawang City Government to business actors in supporting the ease of investment both in the short and long term. Grindle's theory highlights the importance of identifying whether the policy provides fundamental changes or is only a modification of existing policies.

From the implementation of this policy shows an increase in tax compliance among SMEs by providing convenience such as the elimination of administrative fines and tax reduction. With a conducive investment climate created, it is expected to attract more investors to be able to open a business in Singkawang City.

Although there is a reduction in revenue in the short term, this policy is expected to increase local revenue in the long run through a broader tax base and increased taxpayer compliance. Increased investment is expected to provide a multiplier effect in the form of

increasing community income, job creation, and improving the quality of society through the transfer of knowledge and skills from incoming investment.

Fourth, site of decision making. According to Grindle, this aspect pays attention to the place of decision making in which the policy is implemented. Levels and long decision making flow will certainly take a long time and cost so that the implementation of policies can be ineffective and efficient.

The decisions that have been taken by the Singkawang City Government are sufficient to reflect the needs of business actors. The policy of reducing or eliminating administrative sanctions is considered to be sufficient to help businesses from expenditure from the tax sector. Most business actors consider them not directly involved in the stage of planning this policy. Business actors hope that there are forums or mechanisms that allow businesses to provide input from the beginning, so that the policy can be more in accordance with the needs in the field. Similarly, complaints about the difficulty of obtaining information about existing policies related to fiscal policies that can be given to taxpayers.

Business owners hope that there is space for improvement, such as expanding the scope of incentives for the newly developing SME sector or business that is significantly affected due to economic conditions. So that related to this aspect, it can be concluded that the decision making process related to fiscal incentive policies has been designed for efficiency and transparency. With the majority of decisions made at the city government level, namely the Regional Head and the Head of the Regional Revenue Agency, this process does not require a long period of time while still guided by the applicable law and the decision taken has reflected the needs of business actors, with the hope that the city government opens space to involve business actors in the expansion of incentive coverage. With these improvement steps, fiscal policy is expected to provide broader benefits and support local economic growth in a sustainable manner.

Fifth, implementor program. Aspects of program implementers play a key role in determining the effectiveness of policy implementation. Especially in Singkawang City, the Regional Revenue Agency is an agency that is directly responsible for the implementation of fiscal incentive policies. The main task of the Regional Revenue Agency in the management of regional tax administration, including processing the elimination of administrative fines and reducing tax assessments. Of course, the support and good coordination of other agencies is needed to support priority sectors such as tourism and trade.

The role of the Regional Revenue Agency is seen based on aspects of program implementers is very important in the implementation of fiscal incentive policies. As a leading sector, the Regional Revenue Agency is expected to carry out the main task in the management of regional tax administration, especially in processing the elimination of administrative fines and reducing tax assessments quickly, transparently and responsively. The effectiveness of the implementation of this policy is very dependent on the capacity of the organization, the competence of officers, and synergy that exists between Bapenda and related parties, including business actors and the community.

The challenges faced by program implementers include the lack of taxpayer understanding of the services provided by the Singkawang City Government and the acceleration of the completion of services that must be improved. Therefore the Regional Revenue Agency must show a commitment to evaluate and improve services through digital innovation and socialization. Through the support of the city government and related agencies, this policy has great potential to continue to encourage business actors and strengthen the economy of Singkawang City.

Sixth, resources committed. Grindle's theory does not escape paying attention to the resource aspects that are deployed to measure the success of policy implementation. These resources include the budget, labor, infrastructure, and other assets needed to support the

implementation of policies. The Singkawang City Government uses various resources in supporting implementing fiscal incentive policies for the ease of investment in Singkawang City.

The Singkawang City Government has taken strategic steps to support fiscal incentive policies for the ease of investment by using an optimal budget in the location of service system infrastructure. The Singkawang City Government is committed and guarantees the willingness of the quality and quantity of human resources needed to support continuous improvement. Fiscal incentive policies in Singkawang City have been implemented with a strategic approach through planned allocation of planned resources. With continuous improvement in aspects of budget, human resources, and technology infrastructure, this policy has great potential to encourage local economic growth and create a more conducive investment climate.

Analysis of Policy Implementation Based on Context of Implementation

Meanwhile, Context of Implementation explains (a) power, interest, and strategies of actors involved, (b) institution and regime characteristics, and (c) compliance and responsiveness.

First, power, interest, and strategies of actors involved. In this dimension, Grindle stated that the importance of understanding the dynamics of power and interests among actors involved in the implementation of policies. This includes the analysis of political power, the interests possessed by the groups involved, as well as the strategies they use in influencing the implementation of policies.

The Mayor of Singkawang said that the main actor in the implementation was the city government, especially the Mayor and the Regional Revenue Agency. With the main strategy is to attract investment through investor-friendly fiscal policies. It takes the seriousness and commitment of the mayor to truly formulate fiscal incentive policies for the ease of investment in Singkawang City which is truly felt for the government and for business people. The Mayor also invited the DPRD to be able to provide support and input in order to encourage investment and maintain regional fiscal sustainability. Feedback delivered directly by investors both directly and through regional legislatives regarding this policy can influence their investment decisions. The city government is actively required to listen to the needs and challenges faced by investors to ensure that this policy is relevant and effective.

From the point of view of business actors, business actors feel fiscal incentive policies in Singkawang City have not fully involved business actors actively in the planning and implementation stage. They feel that communication between the government and business actors is still limited to socialization, without any direct consultation mechanism to understand the real needs in the field. This makes the policy feel more top-down and less adaptive to specific conditions in certain business sectors. Business actors also feel that existing policies tend to be more beneficial for certain business groups, so business actors request that fiscal incentive policies from the Singkawang City Government can now be expanded so that they reach more business sectors that have the potential to have a significant local economic impact.

Business actors consider that fiscal incentive policies in Singkawang City are positive steps, but they hope that in the preparation of future policies can involve business actors so that the benefits that are felt are truly the conditions needed by the business actors. This more collaborative and inclusive approach can help ensure this policy really supports the development of the investment climate in Singkawang City.

This aspect is one of the key factors in the successful implementation of fiscal incentive policies for the ease of investment in Singkawang City. Various actors, including regional legislatives, business actors, community, and government agencies, play an important role in supporting this policy. The city government has shown its commitment in accommodating the

interests of actors through policies designed to encourage local economic growth while increasing taxpayer compliance.

However, the participation of business actors in the policy planning process still needs to be improved to ensure the relevance and effectiveness of policies. In addition, more inclusive public communication and public dialogue strategies need to be developed to bridge the interests of various parties involved. With a stronger collaboration between the actors, this policy will not only create a positive economic impact, but also strengthen public trust and support for the government.

This aspect reflects the complexity of the relationship between actors that require a collaborative and inclusive approach. Through proper management, this fiscal incentive policy has great potential to become an investment growth catalyst and the welfare of the people in Singkawang City.

Second, institution and regime characteristics. The Regional Revenue Agency is effective in carrying out its duties starting in January every year. The operation of the Regional Revenue Agency is expected to create justice and financial sustainability for the Singkawang City Government, through quality services to the community, and encourage economic growth and create an environment that supports investment.

Good relationships and synergy between executive and legislative also facilitates decision making and assisting the budgeting process in supporting policy implementation. The maintained political stability also provides legitimacy to the government to continue to implement policies without significant obstacles. If this policy has a strong support from the government or political support from political parties that exist inside and outside the regional legislative can certainly increase the competitiveness of the city of Singkawang as a safe city for investment purposes.

Business actors value that the bureaucracy in Singkawang has several positive aspects, especially in supporting the implementation of taxation incentive policies. The Singkawang City Government is considered to have tried to simplify procedures, and provide policies such as the elimination of administrative fines and reducing tax assessments regulated through the Mayor Regulation.

Technology-based processes, such as website -based tax systems, are also very helpful in facilitating access and transparency. However, there are still gaps that become hole and must be improved, especially in accelerating the administrative process and ensuring that all information related to this policy is clearly available and easily accessed by business actors.

Political stability and existing bureaucratic structure are a determining factor in the success of the implementation of this policy. The Singkawang City Government, through institutions such as the Regional Revenue Agency, has shown a commitment in carrying out policies in accordance with established regulations. However, the effectiveness of the implementation of this policy is very dependent on the ability of the institution to adapt to change and face administrative challenges. In addition, the legitimacy and support of the ruling regime provides a strong foundation to ensure that this policy is not only well designed, but can also have a real impact on investment and local economic growth.

Third, compliance and responsiveness. Grindle's theory highlights that the success of policy implementation often depends on the level of compliance and responsiveness from various parties involved. Compliance and responsiveness of the implementers refer to the extent to which parties involved in implementing the policy are willing and able to comply with the policies that have been set and respond to the needs and input from the affected parties.

In terms of business actors, responses from business actors who have received tax incentive facilities by the Singkawang City Government are considered quite positive. Business actors consider that for their lack of understanding, officers at the Regional Revenue Agency swiftly provide understanding and assist taxpayers in submitting applications. Some of the

obstacles that are felt are such as confirmation of the results of the appointment of approval for the provision of incentives which are considered rather long so it needs to be improved.

Implementation of fiscal incentive policies in Singkawang City has shown a good level of compliance and responsiveness from the policy implementer. Policy implementers in the Regional Revenue Agency have been directed to run the entire process in accordance with the Mayor Regulation. Compliance with this procedure aims to maintain transparency and prevent potential deviations in providing fiscal incentives. Policy implementers in the Regional Revenue Agency are considered responsive to obstacles in the field, such as late submission or clarification requirements from taxpayers. Officers proactively open direct communication paths to solve problems quickly.

However, there are still gaps that are a problem and need to be improved, especially in terms of response time to the submission and increase of taxpayer understanding. With systematic improvement steps, this policy has great potential to provide broader and more sustainable benefits for the economy of Singkawang City.

CONCLUSION

This policy has been designed with the aim of providing support to all taxpayers where large-class businesses and SMEs who have become taxpayers can receive this incentive facility. There are benefits provided in the form of reducing tax assessments and exemption and elimination of administrative sanctions. Business actors hope that the reach of incentives can be further expanded so that it will further provide convenience for business actors. Although the impact began to be seen, the application of policies still requires reinforcement so that the results can be more leverage. The decision making process in providing incentives has been carried out efficiently because it can be decided at the city government level. Assessment of the Regional Revenue Agency as a program implementer so far can be said to have shown good performance in policy implementation, although with a note there are several shortcomings such as lack of information for taxpayers related to this fiscal incentive policy and the acceleration of the service process in order to provide a sense of calm for business actors. Resources, including budgets, technology, and labor, have been allocated optimally, but still require further development to support digitalization and service improvement.

The Singkawang City Government has collaborated with various parties, including regional legislatives and vertical agencies, to ensure the relevance and sustainability of policy. Business actors ask to be involved in discussing policies so that the policies made by the Singkawang City Government can be truly felt by the business actors. Good political stability and bureaucratic structure are considered to be one of the factors that support the success of the implementation of a policy. In Singkawang City, the legislature and executives run together to support the implementation of policies, thus giving a positive impression to business people and prospective investors to invest their capital in Singkawang City. The level of compliance with business actors to policy is quite high, but the implementing responsiveness of the complaints of taxpayers needs to be improved to speed up the administrative process.

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