Supporting Factors in Implementing Joint Analysis Policy between the Directorate General of Tax and Customs and Excise

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Abstract

The Ministry of Finance released the Synergy Program (Joint Program) in 2017, where one of the subprograms is a Joint Analysis between the Directorate General of Tax and Customs. Joint Analysis is intended to optimize state revenue, tax compliance and can be developed by other subprograms. The implementation of Joint Analysis can encompass non-compliant importers and exporters and close the tax avoidance gap by shifting the location of activities or company domiciles between regions of Indonesia. The purpose of this study is to analyze the enabling factors in implementing a joint analysis policy between the Directorate General of Tax and Customs. This study adopts the positivism paradigm with qualitative methods. Primary data sources were obtained through in-depth interviews with selected informants. The results showed that political support and commitment from the leadership were quite good, but equal treatment at the Regional Office level was still a chore to complete. The legal regulations are complete and clear enough to accommodate the implementation of the program even though the technical operational standards at the Regional Office level are not yet rigid. Resources and governance are quite good although it requires time for the joint team to learn about business processes. Understanding between parties is considered quite good with the growing development of trust and joint commitment to secure state revenue. Communication between joint teams is done practically and flexibly, data exchange can be by email or WhatsApp group. The use of data analytics applications is also quite effective even though it has not yet reached all Regional Offices.

Keywords: Joint Analysis, Synergy Program, Tax Compliance

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INTRODUCTION

Indonesia is one of the countries that depends on tax as the main source of state revenue. Most of the state revenue is collected by the taxation authority, namely the Directorate General of Tax (abbreviated as DGT) and customs authorities, namely the Directorate General of Customs and Excise (abbreviated DJBC), both of which are under the Ministry of Finance (MoF). Ministry of Finance data as of December 2018 shows that revenues from taxes fill nearly 80% of the target APBN (Ministry of Finance, 2018). There are slices of work and / or business processes between DGT and DJBC in an effort to optimize service, supervision and acceptance. But separately, each Institution (DGT and DJBC) has limited outreach in order to secure acceptance. The different characteristics of the work make the character and competence of employees as well as the data managed by DGT and DJBC also different. This difference is indicated to be exploited by taxpayers (abbreviated as WP) who act as users of customs services to reduce their customs, excise and tax obligations. These indications are known from the difference in the value of goods traffic transactions in the WP report to the DGT and DJBC in 2015-2016. The

largest WP differences are presented in Table 1.1.

Data exchange between DGT and DJBC actually accommodates the need for external data, but there is no follow-up to process and / or analyze the data in more depth. Both DGT and DJBC have data, but due to cultural influences and the workings of old organizations which tend to prioritize their respective revenue targets, so far they have not paid much attention to the big picture, that DGT and DJBC have the same task of optimizing and securing state revenue . Coinciding with the momentum of the Tax Reform Era and Strengthening Customs and Excise Reform, in 2017 the Ministry of Finance released a synergy program between DGT and DJBC, one of which was the Joint Analysis program. Joint analysis is one of the policies and / or DGT Reform Synergy Program and DJBC in the framework of joint service, supervision and law enforcement in the field of taxation (taxation, customs and / or excise). This policy is motivated by the lack of optimal utilization of data exchange together between DGT and DJBC which causes potential loss.

**Table 1.1 Value of Goods Traffic in 2015-2016 (WP Biggest Difference)
(in billions of rupiah)**

Activity	Quantity WP	Fiscal Year 2015			Fiscal Year 2016		
		DJBC Transaction Value	DGT Transaction Value	Difference	DJBC Transaction Value	DGT Transaction Value	Difference
General export	977	908.797,5	278.896,9	629.900,5	1.168.766	251.267,6	917.498,3
General Import	771	176.124,4	51.349,9	124.774,5	165.416,7	55.775,6	109.641,1
FTZ	889	10.979.450	17.054.730	(6.075.280)	-	-	-
Bonded Zone:							
Export	171	178.036,4	346.505,3	(168.468,9)	170.281,1	348.956,4	(178.675,3)
Import	171	103.389,8	7.348,7	96.041,1	93.151,4	2.196,3	90.955,1

Source : Quoted from the DGT Expose "Joint DJP-DJBC Program for Optimizing 2017 State Revenues" in Wibowo (2018)

Tax acceptance and the need for strengthening of joint analysis activities between DGT and DJBC at the head office and vertical units (Ariyanto & Wibowo, 2019). Joint analysis in Working Capital Loan Number 481 / KMK.01 / 2018 is defined as an analysis activity undertaken by DGT and DJBC jointly to examine the level of tax compliance in tax and / or customs and excise fields with the aim of increasing compliance and optimizing state revenue.

Follow-up from the results of the analysis can include recommendations for (1) joint collection, namely if problems found indicate administrative violations such as underpayment, wrong facilities, wrong rates and so on; (2) joint audit if the problem found is indicated fiscal violations such as transfer pricing, under-invoicing, and so on; (3) joint investigation, i.e. if problems found indicate juridical violations such as falsification of documents, smuggling, excisable goods without excise ribbons, fake excise ribbons, and so forth. Seeing the urgency of the need for data exchange between agencies to close potential lost gaps through the joint analysis program, the researcher wants to analyze the enabling factors in implementing the joint analysis policy between DGT and DJBC. This research is expected to complement research related to joint programs, especially in the realm of joint analysis between taxation and customs authorities.

RESEARCH METHODS

The approach used in this research is post-positivism. According to Creswell, post-positivism offers an understanding of social science based on the recognition that all human knowledge depends on theoretical assumptions whose compatibility with nature cannot be established conclusively through empirical meetings (Creswell, 2014). This research is a descriptive study because it aims to provide a more detailed picture of a

symptom or phenomenon. This research uses primary and secondary data. Primary data is data or information obtained directly by researchers from sources or field observations. While secondary data is data that is not obtained directly by researchers, which is processed data to then produce additional information other information. This study uses Qualitative data analysis techniques with three qualitative data analysis processes, namely data reduction, data presentation, and drawing conclusions. The three processes do not take place gradually (sequential step), but take place repeatedly (iterative), continuous, and continuous (cyclical) active moves between shafts (Miles & Huberman, 2009). Data reduction is defined as the process of selecting, focusing on simplifying, abstracting, and transforming "rough" data that arises from written records in the field. Furthermore, the presentation of data, presenting concepts and relationships of complete data sets in one location, open information critically, confirm what is displayed, or consider new relationships and explanations. Finally, drawing conclusions, namely about the presentation of data, usually appears in what we call analytic or narrative texts. (Miles & Huberman, 1994 in Namey et al., 2008). The scope of this study is the collaboration of tax and customs authorities (DJP-DJBC) which is limited to the joint analysis subprogram with the research period from July to November 2019, through interviews and document review. The sector examined in this study is limited to the export-import sector. This research was conducted at the place where the informants were. Some related institutions include the Central Transformation Office of the Ministry of Finance (which functions as the Joint Secretariat for Tax and Customs Reform), the Directorate of Potential, Compliance and Reception of the Central DGT, the Public Service Office (hereinafter abbreviated as KPU) Type A Tanjung Priok

Customs and Excise (as a Pilot Project Office III. To simplify the analysis process, program joint analysis), North Jakarta DGT researchers use the operationalization of Regional Office and West Java Regional the concept as follows.

Table 1.2 Operationalization of Concepts

Concept	Dimension	Indicators
Supporting Factors in Edward III (1980) Policy Implementation, World Custom Organization (2016) "Guidelines for Strengthening Cooperation and The Exchanging of Information between Customs and Tax Authorities at National Level"	Political Support and Executive Commitment	• There is political support and commitment of leaders in supporting joint analysis programs judged by the frequency of monitoring programs, being solutive when finding problems, forms of encouragement / motivation provided in strengthening cooperation
	Legal Regulations	• Effectiveness of DGT-DJBC joint analysis regulations • Constraints and constraints faced in relation to the DJP-DJBC joint analysis regulations.
	Governance Resources and Processes	• Adequacy of Human Resources (number, competence and composition of personnel), financial resources and facilities for joint DJP-DJBC analysis • Constraints and constraints faced in relation to resources and governance processes
	Interpersonal Understanding	• The level of understanding of one party on the work mechanism and information of other parties • Implementation of joint work initiation, co-location and knowledge sharing to support the effectiveness of DGT-DJBC joint analysis cooperation • Constraints and obstacles encountered related to understanding between parties
	Communication Protocol	• Adequacy of DGT-DJBC communication standardization procedures in supporting effective joint analysis • What obstacles and obstacles are faced in relation to standardization of communication protocols
	Data Analytics	• Availability of data analytics applications that are utilized by the DJP-DJBC joint analysis team and the application utilization process • What obstacles and obstacles are faced in relation to data analytics applications

Source: Processed by researchers

RESULTS AND DISCUSSION

The following outlines the results and discussion related to the enabling factors in implementing the Joint Analysis policy between DGT and DJBC referring to the concept developed by Edward III (1980) and the World Custom Organization (2016). The first is related to political support and the Commitment of Leaders, in implementing this joint analysis program, the concept of leadership used is in the context of governance and not the traditional leadership concept that has been known so far. Kouzes and Posner (2007) revealed that 'leadership is not a solo act, it's a team effort'. Leadership is

not an activity carried out by itself but is an action or group effort. On the other hand the World Custom Organization (2016) states that for effective collaboration and information exchange, the political support of the highest leadership is an important enabler to realize motivation into real practice. The highest leadership's policy must be followed by the commitment and involvement of the unit leader to provide credibility and monitor the implementation team. An implementation agenda must also be made so that the process of cooperation and information exchange can be carried out continuously.

Political support and commitment of the leadership to the joint DJP-DJBC joint analysis were considered by very good speakers. The Ministry of Finance's highest leadership made the implementation of DGT reforms a strategic initiative of the Ministry of Finance. The joint program team is monitored and directed by many high leaders in the Ministry of Finance such as the Minister of Finance, Deputy Minister of Finance, Director General of Customs and Excise, Director General of Taxes, Inspector General, and Secretary General (as Chairperson of the Central Transformation Office) to achieve the success of the Ministry of Finance's strategic initiatives. This program will be effective if all DJBC and DGT offices have the same extra effort to optimize state revenue. The massive implementation of the program has not caused tax avoidance efforts with domicile transfer mode to be carried out and potential lost cannot be covered optimally. The achievement of equal treatment in the DGT vertical unit is not yet achieved because there are still differences in the views / priorities of the Regional Office leaders on the program and the unavailability of Standard Operating Procedures (SOPs) that technically regulate how the process for converting existing DJBC and DJP data into the coffers state revenue coffers. This is the concern of the Deputy Minister of Finance as Chair of the Central Joint Program to seek equal treatment in all Regional Offices (hereinafter abbreviated as Regional Offices), one of which is by designing a new KMK as a binding regulatory basis and designing an integrated tool / application on a national scale so that it can accommodate a more massive program implementation. Commitment to the process means developing the belief that negotiating in good faith for mutual benefit is the best way to achieve the desired policy outcomes (Burger et al., 2001). Secondly related to legal regulations, there are

several legal approaches to cooperation and exchange of information between taxation and customs authorities, namely making legal regulations, Ministerial Decrees / Decrees, or drafting a formal Memorandum of Understanding / Agreement (MoU / MoA) (World Custom Organization, 2016). In implementing this policy, the implementor is guided by KMK (abbreviated as Working Capital Credit) 481 / KMK.01 / 2018 about the synergy program of reform of the Directorate General of Taxation and the Directorate General of Customs, and KMK Number 225 / KMK.01 / 2018 regarding team formation implementation of DGT and DJBC reform synergy programs. In accordance with the mandate of the Minister of Finance, the chair of the steering team for the implementation of the synergy program was directly handled by the Deputy Minister of Finance. This shows that the Ministry of Finance has carefully prepared the resources and governance of the Indonesian tax and customs authority synergy program. The policy was continued at the Directorate General level with the issuance of the Joint Decree of the Director General of Taxes and the Director of Customs and Excise No. KEP-195 / PJ / 2018 and KEP-181 / BC / 2018 concerning the Guidelines for Implementing Joint Analysis between DGT and DJBC towards WP. Expected outcomes are in the form of increased tax revenue by Rp 50 trillion in 2019 and the formation of human resources who have the capacity and capability to carry out joint analysis. Bingham (2011) adds that another source of institutional design related to collaborative governance is the law. Laws can apply to facilitate or limit collaboration. The term legal infrastructure has been used to refer to a combined system of constitutional law, laws, decisions and administration, which is taken together with the enforcement of available institutions and support mechanisms. Its most common use refers

to efforts to develop the rule of law and appropriate protection of private property and investment in a growing democracy. The year 2018 closes with the issue of equal treatment, which is the uneven progress of several Regional Offices in implementing joint analysis so that there are still potential lost gaps. One of the cases that occurred was the discovery of WP importers who prefer to send goods through other ports even though the import destination is Cikarang, in other words these importers prefer to spend the cost of renting trucks from the port to Cikarang rather than importing through the port of Tanjung Priok which actually has the distance is closer to Cikarang. Therefore, equal treatment is very important to narrow the tax avoidance gap by importing goods through ports that have not yet optimally implemented the joint analysis program. The issue is expected to be answered by the KMK draft or new regulations that bind the Regional Office with the same tools to capture non-compliant importers in both DJBC and DJP. Third, related to resources and governance, in implementing a policy, it is necessary to support resources, both human resources and material resources and method resources (human resources). Of the three resources, the most important are human resources, because in addition to being the subject of policy implementation, they are also included as policy objects. Each vertical unit has a relatively small number of joint team members. Joint analysis activities are carried out to ensure the fairness of business and reduce the potential lost of state revenue by comparing DGT data with DJBC and analyzed together with actual risk levels. But until now standard technical SOPs such as what kind of data is needed, how to analyze, how to determine the list of shared analysis targets (hereinafter abbreviated DSAB) in vertical units ranging from Regional Offices to Tax Office (Tax Service Office) / KPPBC

(Service Office and Customs Supervision) does not yet exist. This can have a positive impact because the Regional Office can innovate to arrange its own technical implementation of the program, but only if the Regional Office of taxes and customs already has trust and good cooperation. On the other hand it has a negative impact because it causes the implementor to be confused because of limited knowledge and no experience. In addition, differences in job characteristics make employee characteristics and competencies as well as the data managed by DJBC and DGT different. According to De Long and Fahey (2000) an institution, agency, or other party certainly has a specific task so that; (1) requires different data, specific information and knowledge to do their job; (2) have different abilities and tendencies to collect and obtain data; (3) collecting data in various categories, using different materials that have specific meanings; and (4) have different requirements and uses for information output. Therefore it takes time for the implementors to understand each business process by increasing sharing sessions, In House Training (IHT) or workshops so that this program can run. There is no specific budget to implement this joint analysis program. The alternative policy is to use the Central Directorate's Budget Implementation Entry List budget in accordance with the directives set out in KMK Number 481 / KMK.01 / 2018, so that the budget manager needs to wisely sort out which posts can be minimized using the funds so that the joint team can still be on duty. There are no special facilities prepared to carry out this program, the use of meeting rooms or interrogation rooms in each office is considered to still support this joint analysis activity. The methods used in analysis activities in general include verification, confirmation, selection and targeting depending on the needs of each case finding. Fourth is related to understanding between parties, in terms of

implementing the attitude or disposition policy of the implementor, it is divided into three things, namely: the implementor's response to the policy, which is related to the willingness of the implementor to carry out public policy; conditions, namely understanding of the policies set; Intense disposition of the implementor, namely the value preferences they have (Dewi, 2016). Joint team members responded positively to this policy. In essence, the program can support work in their respective institutions and open new insights and perspectives. Joint team members recruited are employees who have the will and passion towards the program's goals, because the joint analysis program is adhoc in nature which is not included in the DJBC IKU (key performance indicators) or DGT and automatically constitutes additional work outside the routine. As explained above that there is no standard SOP for technical analysis at the Regional Office level in terms of determining DSAB and limited knowledge and experience, resulting in the absence of exact methods used for the treatment of certain cases. For this reason, the joint team conducts In House Training (IHT) at the DGT and Employee Competency Training and Enhancement (P2KP) at DJBC to upgrade employee competencies or by self-taught learning and conducts Group Discussion Forums (FGDs). In addition, the Ministry of Finance released a secondment program in which the joint (seconded) team of taxes will be assigned to study customs business processes at the customs office, and the customs joint (seconded) team will also be assigned to study the tax business process at the tax office within certain time. This was done to support the capacity and capability of human resources to be ready to run various synergy programs. At a certain point in the collaboration process, stakeholders must develop a shared understanding of what they can collectively achieve together. A shared understanding can also imply agreement

on a problem definition or it can mean agreement on relevant knowledge needed to solve a problem. The development of shared understanding can be seen as part of a 'greater collaborative learning process' (Daniels & Walker, 2001). The fifth is related to communication protocols, in many policy implementation programs, as a reality of the policy program needs good relations between the relevant agencies, namely communication and coordination support. For this reason, coordination and cooperation between agencies is needed for the success of a program. Communication and coordination is one of the arteries of the organization so that its programs can be realized with its goals and objectives. Since the release of the Synergy Program, many meetings have been conducted by the team leader and joint team, starting with DJBC's kick-off meetings with DGT, sharing knowledge, and filling in various invitations to deliver material and training. As a first step, an in-house training and discussion between DGT and DJBC employees discusses the target joint analysis, and the target is not only to focus on fiscal, but also to facilitate legality. Communication between joint teams is carried out practically and flexibly, in contrast to the old paradigm which tends to require relatively longer time and a long bureaucracy. Leaders ask stakeholders to engage in negotiations in good faith to explore the possibility of compromise and mutual benefit. But stakeholders often enter into collaborative processes in a skeptical mindset. They are sensitive to issues of equality, concerned with the strengths of other stakeholders, and live on the possibility of being manipulated (Ansell & Gash, 2007). Lack of trust among stakeholders is a common starting point for collaborative governance (Weech-Maldonado & Merrill, 2000). At present due to the trust of both parties and the common vision to secure state revenue, the bureaucracy has been cut (through the

right corridor). Data requests can now be communicated via WhatsApp and email or come directly, but in certain cases formal requirements continue to run, for example when there are recommendations to block WP from DGT to DJBC because of violations indicated. Sixth related to data analytics, World Custom Organization (2016) states that: (1) the increase in big data must be followed by the ability of data analytics; (2) predictive analytical techniques can help identify patterns / trends, gaps, modus operandi risks, and track records of compliance; (3) the possibility of establishing a national tax and customs analytic data center must be explored. To help specifically in terms of time to carry out this analysis at the "front gate" that is DJBC, the Quality Assurance (QA) application was developed from a local application at the Main Service Office of BC Type A Tanjung Priok. Analytic data is performed automatically by the application by making several indicators of service user compliance assessments that continue to be refined. Improvement of the indicators is done by requesting input from the DGT. The assessment of these indicators is scientifically named Linear Discriminant Analysis. The compliance indicators currently assessed are: (1) DJP-DJBC data equalization. An assessment of how similar the DGT and DJBC data values are, for example import data (Notification of Imported Goods / PIB with Annual Notification Letter / SPT Period Attachment B1), export data (Notification of Exported Goods / PEB with SPT attachment period A1) and other similar documents reported by WP to DGT and DJBC; (2) the value of financial statement ratios, for example Debt to Equity Ratio / DER, Gross Profit Margin / GPM, and so on. This ratio is still being discussed how it fits; (3) counterparty information, i.e. the party who transacts with the assessed WP. For example, whether the opposite of the transaction already has a TIN. The clearer the opponent of the transaction, the better

the value; (4) nature of business, the less variety / types of goods imported, the better the value; (5) the number of violations, which is assessed by how much and how many times WP is affected by additional payment (Letter of Determination of Tariffs and Customs Value / SPTNP) and other violations. The more often the violation is, the worse its value. The results of this QA are in the form of classification of the importer's path whether high risk (red), moderate (yellow) or low (green). After getting a list of priority targets for the DJBC version of analysis, then filtered back to adjust the status of the WP profile registered in the Regional Office, when entering North Jakarta the DSAB recommendations tend to be more because the region has used an analytic data application called Antareja (Analyzing, Targeting and Reporting for Joint Program) to simplify the analysis process. The resulting output is the same as manual analysis but in terms of time it is more efficient because it is through a computational process so that priority DSABs can be immediately followed up. This application has not been used in other Regional Offices due to differences in progress and the issue of equal treatment mentioned above. A more massive application design is currently in the process of being discussed by the central government, and is expected to answer questions related to equal treatment and facilitate the process of joint analysis.

CONCLUSION

Based on the results of the study using the six indicators above, it can be concluded that the factor of political support and leadership commitment is the most crucial factor in achieving success and sustainability of the joint analysis policy between DGT and DJBC. Constraints faced are related to equal treatment (not equal to the progress of program implementation at the Regional Office level), which needs to be reviewed for

alternative policies at the central level, one of which is by designing a new KMK as a binding regulatory basis and designing a tool / application that is integrated on a national scale so that can accommodate more massive program implementation so that this program can be implemented with the same vision of the Regional Office leaders and can simultaneously utilize third-party data optimally because it is a necessity, not just pursuing annual revenue targets. Furthermore, related to legal regulations, it is complete and clear enough to accommodate the implementation of the program. Resources and governance are quite well implemented although it requires time for the joint team to learn from each other's business processes. Understanding between parties is considered quite good with the growing development of trust and joint commitment to secure state revenue. Communication between joint teams is done practically and flexibly, data exchange can be by email or WhatsApp group. Finally, the use of the data analytics application is quite effective even though it has not yet reached all regional offices. The process of exchanging and analyzing data with the 'Antareja' data analytics used by the North Jakarta Regional Office was considered to be very beneficial for the implementation of the program.

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