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Efforts To Increase The Locally Generated Revenue of Palembang: Access To Incentives And Investment

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Abstract: *Regional Original Revenue (PAD) is income obtained by the region, collected based on Regional Regulations by statutory regulations that are sourced from regional taxes, regional levies, separated regional wealth management results, and others including one the incentives and investment. as a measure to stimulate economic growth. If examined based on discussions with the four commissions, they approved the 2022 APBD of the Palembang City Government of IDR 3.84 trillion with a target of IDR 1.07 trillion of Original Regional Revenue (PAD). Efforts to increase investment must be supported by the development of quality infrastructure, professional apparatus, and the bureaucratic system as well as a safe and peaceful condition of the city of Palembang. The method used in this research is empirical with a statutory approach. Using the tools of analytical prescriptive analysis. To increase Regional Original Income (PAD) there are 2 (two) social implications that can be enjoyed by the region. First, the investment provides opportunities for potential economic resources to be processed into real economic forces that can encourage local economic dynamics, which in the end will also lead to economic growth and improvement of community welfare. Second, the investment will be followed by economic activities that can create new job opportunities. The availability of new jobs will certainly increase people's income and encourage the realization of prosperity and reduce poverty.*

Introduction

Economic growth is an important aspect in the framework of realizing community welfare, which can be supported, among other things, by creating a favorable investment climate (Rachmawati & Ramayanti, 2016). The basic concept of investment development is of course directed at increasing productivity in the aggregate Investment activities fueled by a favorable climate will result in dynamic economic activities that contribute to economic growth and improve people's well-being (Zazili, 2016). Efforts to boost regional economic activity and investment must be supplemented by the provision of incentives and investment facilities to the general public and/or investors (Irawan, 2021). The investment is projected to raise income, absorb labor, empower local resources, improve the performance of public services, and increase domestic goods (Sofyarto & Sa'adah, 2018). When investment grows, the region can benefit from two social implications in terms of growing Locally Generated Revenue (PAD) (Suparno, 2017). *First*, the investment allows prospective economic resources to be converted into real economic forces that can stimulate local economic dynamics, ultimately leading to economic growth and enhanced community welfare. Both investments will be followed by economic activity that may result in the creation of new jobs. The emergence of new jobs will raise people's income, stimulate welfare realization, and alleviate poverty.

The paper reviews how the question of access pricing has been fully investigated by the theoretical literature in a static context. On the other hand, there is no developed analysis of the linkage between access pricing and incentives to invest.

In retrospect, efforts to create a favorable business climate and boost investment activity should be a priority for local governments, particularly in the current era of regional autonomy (Rachmawati & Ramayanti, 2016). Investment is directed to support the realization of high economic growth globally to strengthen the national economy that is oriented and globally competitive (Flambonita & Novianti, 2021) as stipulated in Law Number 17 of 2007 concerning the National Long-Term Development Plan (RPJPN) of 2005-2025. By creating an attractive investment climate, encouraging investors to increase the competitiveness of the national economy, as well as increasing the capacity of infrastructure and other adequate supporting factors, such as the provision of incentives and ease of investment in the city of Palembang, sustainable and quality can be achieved.

According to the findings of this study, the ability to enhance Palembang City's tax revenues was not optimal because the amount of tax that could be collected from the existing perspective tax base was still low (Ma'ruf, 2012). This requires a planter capital that can overcome existing weaknesses in the region. Investor capital does not easy to invite to carry out capital investment activities, because there are so many. Considerations for investors before investing their capital, for example clear information regarding the potential for investment in the region is available investment regulations and policies that provide certainty and guarantees security, the form of investment facilities provided, community readiness the region concerned receives an influx of investment activities, and good, fast, professional and measurable bureaucratic service

The City of Palembang has a large fiscal space to support the objective of giving incentives for future investment. One of which is giving incentives for investment in Palembang City to raise the ratio of tax collections in the long run. Among the positive effects is increased regional income, triggering regional growth, absorbing local workers, encouraging the growth of vital sectors, encouraging the growth of the basic industrial sector, encouraging the growth of strategic sectors, and improving the quality of the Micro, Small, Medium Enterprises, and Cooperatives sector (Abel Tasman Marbun, 2020):

Micro, small, medium, and cooperative enterprises, businesses that work with micro, small, medium, and cooperative businesses, and businesses in the tourist and culture sectors are all eligible for incentives and/or facilities in Palembang.

Research Method

The method used in this writing is normative legal research, which includes secondary legal materials and is developed with primary legal materials which cannot be separated from academic theoretical instruments. Apart from collecting, the type of data used in this research is secondary data, which was obtained through literature study.(Soekanto, 2007) After all the legal materials have been obtained, the next step is to classify the facts, then carry out a classification of the legal issues being researched until finally conducting an analysis from a legal perspective.(Soekanto, 2017)

Discussion and Results

Providing Incentives and Investment

This requires a planter capital that can overcome existing weaknesses in the region. Investor capital does not easy to invite to carry out capital investment activities, because there are so many. Considerations for investors before investing their capital, for example clear information regarding the potential for investment in the region is available investment regulations and policies that provide certainty and guarantees security, the form of investment facilities provided, community readiness the region concerned receives an influx of investment activities, and good, fast, professional and measurable bureaucratic service

The Compendium of Investment Sector, the National Legal Development Agency of the Ministry of Law, and Human Rights of the Republic of Indonesia, stated that the forms of providing incentives (Zazili, 2016):

1. Incentives in the taxation field Government Regulation Number 62 of 2008 relating to modifications to Government Regulation Number 1 of 2007 relating to income tax breaks of 5% per year for investment in specified business fields. Then, faster depreciation and amortization, a 10% (percent) increase in income tax on profits given to foreign tax subjects, and compensation for losses lasting more than 5 years but not more than 10 years. This regulation will be assessed after a maximum of two years. The law also states that taxpayers who conduct business in the cement industry and are rebuilding as a result of the tsunami disaster would be able to get facilities beginning January 1, 2005, to strengthen the investment climate and increase national competitiveness.
2. Non-tax incentives In addition to tax advantages, the government can offer non-tax benefits such as licensing, legal clarity, security, monetary stability, steady inflation, abundant natural resources, and

friendly banking and financial services. These elements are more of a stimulant.

There are also land issues, rights to cultivate or use land, business rights, non-strict foreign exchange in and out, licensing of foreign labor, exemption from import levies on capital goods, and other non-tax elements. Non-tax variables, as noted above, are examples of incentives that can entice investors to invest (Sofyarto & Sa'adah, 2018). Moreover, if the incentives provided are in the form of incentive packages the benefits felt by investors will increase (Flambonita & Novianti, 2021). If formulated in the form of norms, the forms of providing investment incentives that can be given to investors are as follows: government regions can provide incentives and facilities to investors which include:

a) new investors and will open a business; and
b) existing investors who are already doing business and who will be expanding their business.

Meanwhile, the determination of the type of business that can obtain incentives and or ease of investment includes: Foreign Investment with an open business field with conditions; and Domestic Investment on a small, medium, and large scale which includes:

1) The tourism and culture sector, including its supporting sectors;
2) The education sector prioritized businesses that support the development of educational facilities;
3) The agricultural sector prioritized the processing of agricultural products;
4) The plantation sector prioritized plantation product processing;
5) The livestock sector, prioritizing the cultivation and processing of livestock products in partnership with micro and small businesses;
6) The fishery and marine sector shall be prioritized in the business of cultivation and processing of fishery and marine products in partnership with micro and small businesses;
7) The trade and service sector prioritized businesses that support exports;
8) The energy sector prioritized renewable energy;
9) Creative industry sector; and Types of businesses that are willing to adjust their location according to the spatial plan can be given incentives.

The following provisions on the form and criterion of investment incentives can be made (Zazili, 2016). Incentives can be provided in the form of local tax reductions; and reductions, reductions, or exemptions of regional taxes. Giving facilities can include: providing land or location information; advocacy; and expediting licensing. Investors that meet at least one of the following requirements are eligible for incentives and/or facility provisions:

a. Invest more than IDR 500,000,000, - (five hundred million rupiah);
b. Absorb a lot of local labor;
c. Doing pioneering industry;
d. Located according to its designation;
e. Partnering with micro and small enterprises; and
f. Transferring technology and being environmentally friendly

Efforts to improve regional growth and equitable distribution of economic activity and investment (investment) must be complemented by incentives and/or facilities for the community and/or investors (Hirshleifer et al., 2005). The investment will enhance people's income, absorb labor, empower local resources, improve public service performance, increase the gross regional domestic product (GRDP), and grow micro, small, and cooperative businesses.

The basic concept of investment development is of course directed at increasing productivity in the aggregate (Rachmawati & Ramayanti, 2016) (Aristeus, 2017). To achieve this, it is necessary to support a "conducive" investment climate, including (1) certainty, stability, and security; (2) macroeconomic stability (inflation, interest rates and exchange rates, a sustainable monetary and fiscal system); (3) Bureaucratic reform, taxation, policies, regulations; (4) Provision of adequate infrastructure (electricity, water, ports, roads, and so on); (5) Labor which refers to productivity; (6) human resources, education, health, discipline, motivation; (7) Each region must focus on leading (priority) industrial sectors; and (8) Establishing synergistic cooperation between regions (Ma'ruf, 2012). There are at least two positive impacts that can be enjoyed by the region (Meliza & Simanjuntak, 2018) when investment or investment develops. First, the investment will be followed by economic activity that may result in the creation of new jobs. The emergence of new jobs will raise people's income, stimulate welfare realization, and alleviate poverty. Second, the investment allows prospective economic resources to be converted into real economic forces that can stimulate local economic dynamics, ultimately leading to economic growth and increased community welfare (Widiawati et al., 2021) Based on the foregoing, it is clear that efforts to create a favorable business climate and to boost investment activity should be a priority for local governments.

Efforts to create a favorable investment climate can be carried out in a variety of ways, including through regulation (Marlinah. Lilih, 2021). Important factors of developing an investment climate can be accommodated by regulation, and various interests related to investment activities can also be balanced. Above all, the existence of legislation addressing the Provision of Incentives and Ease of Investment can offer capital owners assistance and legal clarity as they invest and run their firms (Irawan, 2021). In that context, a comprehensive academic study is required as part of the process of producing research on the necessity of providing investment facilities in Palembang as part of an endeavor to boost the city's PAD.

One of the efforts made is by providing incentives by the Regional Government in the form of fiscal policy support to the public and/or investors to increase investment in the region (Burhanuddin Mukhamad Faturahman & dan Mandala Harefa, 2020). The regional fiscal policy is the use of revenue budget instruments for regional spending to increase regional investment. Meanwhile, the provision of facilities is in the form of providing non-fiscal facilities from the Regional Government to the public and/or investors to facilitate investment activities.

The provision of incentives is support from the Regional Government to investors to encourage increased investment in the Regions. Forms of providing incentives include (a) local tax reduction, relief, or exemption; and/or; (b) reduction, relief, or exemption of regional levies. While the Provision of Facilities is the provision of facilities from the Regional Government to investors to facilitate every investment activity to encourage increased investment in the Region.

The investment climate is a factor that significantly influences a person's actions to invest in a country (Mahadiansar et al., 2021). In its development, the opinion of the free trader's exponent who wants the State not to interfere with investment activities has been abandoned. Supra-state institutions have intervened in investment problems. These institutions include the Multilateral Investment Guarantee Agreement (MIGA), the World Trade Organization (WTO) in which there is an Agreement on Trade-Related Investment Measures (TRIMs), the Organization for Economic Cooperation and Development (OECD) which has succeeded in compiling the Draft Convention on the Protection of Foreign Property and the Draft Multilateral Agreement on Investment, Oversea Private Investment Corporation (OPIC) is an institution established to guarantee investment in foreign countries.

a. The provision of incentives
   The provision of incentives is support from the Regional Government to investors to encourage increased investment in the Regions. Forms of providing incentives include:
   1) reduction, relief, or exemption of local taxes; and/or
   2) reduction, relief, or exemption of regional levies;
b. Providing Convenience
   The provision of convenience is the provision of facilities from the Regional Government to investors to facilitate each investment activity in the context of encouraging increased investment in the Region. The forms of facilitation include:
   1) providing data and information on investment opportunities;
   2) provision of facilities and infrastructure;
   3) facilitation of land or location provision;
   4) provision of technical assistance;
   5) acceleration of licensing services; and providing advocacy.

Tax incentives are facilities provided to investors so that they are interested in investing in an area. This tax incentive is a tool that can be used by local governments to influence investors' behavior in determining their business activities. Tax Incentives according to the Black Law Dictionary is "A Governmental enticement, though, a tax benefit, to engage in a particular activity, such as the contribution of Money or Property to qualified charity". The provision of tax incentives(Kambono & Marpaung, 2020) is one of the efforts made by the government to increase investor interest in investing. Through the provision of tax incentives, it is hoped that it will have a positive impact on increasing investment levels and cause various multiplier effects on the national economy. Thus, state revenues originating from the tax sector are increasing (Rachmawati & Ramayanti, 2016). Meanwhile, "Taxation to provide incentives. The use of taxes is not only to generate government revenue but also to provide an impetus toward economic development in certain fields.

A tax incentive is a specific provision that allows for exemptions, credits, preferential tax rates, or tax-due deferral. Tax breaks with a fixed time frame are one kind of tax incentive (Irawan, 2021). Meanwhile, the United Nations defines tax incentives in its publication Tax Incentives and Foreign Direct Investment as "all sorts of incentives that reduce the company's tax burden to encourage these corporations to engage in specific projects or sectors." These tax breaks are exceptions to the standard tax system. It can take numerous forms, such as lower tax rates on profits, tax holidays, and accounting rules that allow for tax-free accelerated depreciation. In the publication, the United Nations mentions that tax incentives can also be in the form of reducing import duties on imported equipment, components, and raw materials. In addition to the reduction, an increase in import duty can also be applied to protect the domestic market from imported substitute products.

Tax incentives are defined legally as special tax provisions offered to specific investment projects that qualify under different conditions than generally applicable policies (Ma'ruf, 2012) Meanwhile, incentives are characterized in terms of efficacy as unique tax allowances for specific investment projects. This particular tax policy has the effect of lowering the effective tax burden on the projects in a variety of ways. This reduction is in comparison to the effective tax burden if no incentive exists.

The definition of incentives according to UNCTAD (Tax Incentive and Foreign Direct Investment) is "Investment Incentives as any measurable benefit given to companies or categories of companies with (or direction) the Government to encourage them to behave in a certain way. This includes specific measures designed to either increase the rate of return of a business or reduce costs or risks."

There are three dimensions in measuring transparency in the implementation of tax incentives, namely: Legal and regulatory dimensions, namely tax incentives which are always related to tax laws that govern each implementation.

a. Economic dimension, which is based on methodologically testable costs and benefits
b. Administrative dimension, namely easy, clear, and specific requirements and guides to tax law enforcement authorities to monitor and enforce tax incentives.

Thus, based on the definition provided, in summary, the tax incentive is a unique tax provision that differs from ordinary tax laws. The tax breaks are only available to those who match the established criteria or circumstances. Tax breaks come in a variety of shapes and sizes. Tariffs, tax holidays, and tax allowances, for example. These numerous sorts of tax incentives are primarily intended to encourage the government's goals or projects.

The Efforts to Increase Regional Original Revenue of Palembang City Through Access to Incentives and Investment

Efforts to provide convenience are intended to provide non-fiscal facilities from local governments to the public and/or investors in order to facilitate every investment activity and to increase investment in the region, especially in the Palembang city. In the context of efforts to create a conducive investment climate, among others, it can be done through regulations. In addition, the existence of regulations concerning the Provision of Incentives and Ease of Investment can provide support and guarantee for legal certainty for capital owners to invest and run a business. Potential resources in the regions are often difficult to develop due to inadequate local government finances, limited human resources, and limited mastery of technology. For this reason, investors who are able to overcome the weaknesses that exist in the region are needed. Investors are not easy to be invited to carry out investment activities, because there are many considerations for investors before investing their capital, for example, there is clear information about the potential for investment in the region, the existence of regulations and investment policies that provide certainty and security guarantees, the form of investment facilities provided, the readiness of the local community concerned to accept the entry of investment activities, as well as good, fast, professional and measurable bureaucratic services.

As directed in the provision of incentives and ease of investment, in Government Regulation Number 24 of 2019 concerning Guidelines for Providing Incentives and Providing Ease of Investment in Regions where the provision of incentives and ease of investment is regulated in a Regional Regulation which contains:

a. procedures for providing incentives and facilities;
b. criteria for providing incentives and facilities;
c. the basis for the assessment of the provision of incentives and the provision of facilities;
d. the type of business or investment activity that is prioritized to obtain incentives and facilities;
e. forms of incentives and facilities that can be provided; and management and supervision arrangements.

Legislation Number 25 of 2007 concerning Investment, the Government provides facilities and facilities for services and/or licensing to investors who make investments. Investment facilities as referred to is given to investment that conducts business expansion; or Make new investment. Furthermore, investments that obtain investment facilities are those that at least meet one of the following criteria: conducting pioneering industries; including high priority scale; requires a lot of manpower; including infrastructure development; carry out technology transfer; located in remote areas, underdeveloped areas, border areas, or other areas deemed necessary; maintain environmental sustainability; carry out research, development, and innovation activities; partnering with micro, small, medium enterprises, and cooperatives; or industries that use domestically produced capital goods or machinery or equipment. Efforts to increase investment must be supported by the development of quality infrastructure, professional apparatus and bureaucratic system as well as a safe and peaceful condition of Palembang City.

Table 1
Realization of Palembang City Government Revenue in 2019-2021

Type of Revenue	Realization of Government Revenue (Thousand Rupiahs)		
	2019	2020	2021
1. Locally Generated Revenue (PAD)	3.494.510.853,25	3.375.100.984,84	3.865.463.033,09
1.1 Local Text	3.145.558.634,34	3.081.800.984,70	3.523.785.342,25
1.2 Local Retribution	12.038.355,78	8.234.552,91	9.313.749,31
1.3 The Result of Local Owned Enterprise and Management of Separated Local Wealth	90.304.005,86	82.836.132,37	65.714.183,66
1.4 Other Official PAD	246.609.857,27	202.229.314,86	266.649.757,87
2. Balancing fund	5.698.701.179,58	5.835.674.693,54	5.712.683.072,71
2.1 Tax Profit Share and Not Tax Profit Share	1.695.468.982,64	1.933.269.369,11	1.891.734.449,58
2.2 General Allocation Fund	1.743.742.960,00	1.568.602.615,00	1.563.041.287,00
2.2 Special Allocation Fund	2.259.489.236,94	2.333.802.709,44	2.257.907.336,13
3. Other Official Income	87.530.039,62	67.744.381,68	33.145.138,87
3.1 Grant Income	20.415.551,62	26.967.232,68	33.145.138,87
3.2 Adjustment Fund and Local Autonomy	66.475.238,00	40.221.649,00	-
3.3 Others	639.250,00	555.500,00	-
Total	9.280.742.072,45	9.278.520.060,06	9.611.291.244,67

Source: Central Bureau of Statistics of Palembang City

Based on data, the realization of the Palembang city government's revenue from 2019-2021 experienced a good increase, but in 2020 it decreased due to the pandemic period which greatly affected economic growth, thus local revenue (PAD) was also affected. However, in 2021 it experienced a good increase, therefore a strategy is needed on how to increase investor interest in investing in Palembang City. For this reason, a special regulation is needed regarding the provision of incentives and facilities for investment in the area which is expected to attract investors to enter the area and invest their capital. Each investment will make a major contribution to the economic growth of a country, because investment will encourage the development of overall economic activity. In general, investors' desire for the situation in the region is a conducive investment climate in the form of legal certainty; Economic, social, political and security stability; Ease of service, especially in terms of licensing.

Conclusion

Efforts to create a favorable investment climate can be carried out in a variety of ways, including through regulation. Important factors of developing an investment climate can be accommodated by regulation, and various interests related to investment activities can also be balanced. Above all, the existence of legislation addressing the Provision of Incentives and Ease of Investment can offer capital owners assistance and legal clarity as they invest and run their firms. In that context, a comprehensive academic study is required as part of the process of producing research on the necessity of providing investment facilities in Palembang as part of an endeavor to boost the city's PAD. The provision of incentives is support from the Regional Government to investors to encourage increased investment in the Regions. Forms of providing incentives include (a) local tax reduction, relief, or exemption; and/or; (b) reduction, relief, or exemption of regional levies. While the Provision of Facilities is the provision of facilities from the Regional Government to investors to facilitate every investment activity to encourage increased investment in the Region. And efforts to increase growth and distribution of economic activity and investment in the regions must be accompanied by providing incentives and/or facilities to the public and/or investors. Through investment, it will increase people's income, absorb labor, empower local resources, improve public service performance, increase gross regional domestic product (GRDP), and develop micro, small and cooperative businesses. There are at least two positive impacts that can be enjoyed by the regions when investment or investment develops. First, investment will be followed by economic activities that can create new jobs. The availability of new jobs will further increase people's income and encourage the realization of welfare and reduce poverty. Second, investment also provides opportunities for potential economic resources to be processed into real economic forces that can encourage local economic dynamics, which in the end will also lead to economic growth and increased community welfare.

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