Abstract

This study aims to analyze the supervision of illegal advertising taxes through a dynamic detection approach and identify obstacles encountered in its implementation in Gorontalo Regency. This study used a qualitative approach with a descriptive approach. The research subjects consisted of Bapenda (Regional Revenue Agency) and business actors, with data collection techniques using observation, interviews, and documentation. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The results indicate that the supervision of illegal advertising taxes has not been optimal due to its manual and reactive nature, as well as limited human resources and technology utilization. The implementation of dynamic detection is considered capable of increasing the effectiveness of supervision through a faster, more adaptive, and real-time system. However, its implementation still requires the support of an integrated system and increased capacity of the apparatus.

Keywords: *dynamic detection, supervision, illegal advertising taxes, PAD, Bapenda*

Abstrak

Penelitian ini bertujuan untuk menganalisis pengawasan pajak reklame ilegal melalui pendekatan deteksi dinamis serta mengidentifikasi kendala yang dihadapi dalam pelaksanaannya di Kabupaten Gorontalo. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Subjek penelitian terdiri dari pihak Bapenda dan pelaku usaha, dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Analisis data dilakukan melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa pengawasan pajak reklame ilegal belum berjalan optimal karena masih bersifat manual dan reaktif, serta terbatasnya sumber daya manusia dan pemanfaatan teknologi. Penerapan deteksi dinamis dinilai mampu meningkatkan efektivitas pengawasan melalui sistem yang lebih cepat, adaptif, dan berbasis real-time. Namun, implementasinya masih memerlukan dukungan sistem terintegrasi dan peningkatan kapasitas aparatur.

Kata Kunci: deteksi dinamis, pengawasan, pajak reklame ilegal, PAD, Bapenda