

Mechanism For Implementing Land And Building Tax Distribution In Realizing Revenue Autonomy Areas In Dki Jakarta

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Abstract.

Mechanism for Implementing Land and Building Tax Collection in Realizing Regional Revenue Autonomy in DKI Jakarta. First, the purpose of the study, to describe and analyze and explain the implementation of the withdrawal of Land and Building Tax (PBB) arrangements in the Province in DKI Jakarta and the objections that can be made by taxpayers to the APBD. To elaborate and analyze and explain the implementation of Land and Building Tax (PBB) collection to realize regional autonomy in DKI Jakarta. Second, the scope of research of the Daerah Government's authority in carrying out the collection of Land and Building Tax in DKI Jakarta regarding the scope of this research includes Land and Building Tax. The third research method is to use qualitative research methods that are normative. Fourth, the results of research that discusses the authority of the Regional Government in collecting regional Land and Building Taxes have been determined by applicable laws and regulations, in the 2022 fiscal year Revenue from the UN Reaches 25% of the Total Tax DKI The DKI Jakarta Provincial Government receives the largest tax income from the Land and Building Tax (PBB). The value reached Rp.6.32 trillion. If detailed, the figure is equivalent to a quarter of the total value of taxes that can be collected. of the admission plan. Meanwhile, the plan to collect Land and Building Tax in the 2023 fiscal year is for the DKI Jakarta Government. Fifth, Conclusion Local Original Revenue is a source of finance extracted from the relevant regional area, therefore in order to be able to finance the implementation of regional government, regions are authorized to regulate their households including increasing local original revenue from taxes and levies, especially the Land and Building Tax (PBB) of the DKI Jakarta Regional Government in practice increases Regional Original Revenue from the Land and Building Tax sector.

Keywords: Land and Building Tax Regional Revenue Autonomy.

I. INTRODUCTION

The demands regarding regional autonomy and democratic governance at the regional level, as a consequence and implementation of globalization are very much in line with the demands of the regional government reform movement. The implementation of regional autonomy will bring various hopes to the community and local government, namely especially bringing services closer to the community and awakening the potential of the community.¹ Regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage themselves government affairs and the interests of local communities in accordance with laws and regulations.² Thus, regions can better determine what strategies and actions are felt to meet the needs and serve the community directly according to what is needed. But besides that, there are also concerns about whether the regional autonomy process that is being faced will run as expected. The problem of the relationship between the center and regions in the state with a decentralized organizational structure arises because the exercise of authority, duties and responsibilities of state government is not only carried out by one central government. In addition to the center, there are lower government units that also exercise the authority, duties and responsibilities of carrying out some of the government affairs that are handed over or that are left or that are recognized as the affairs of the region concerned.³ In a state of law, it is the law that must pave the way and lay the foundations of the balance of the relationship or harmonious relationship. The relationship between the center and the regions is a working relationship or task relationship or relationship between the central government apparatus and the local government apparatus in the form of vertical, horizontal, or diagonal relationships.

⁴One of the relations between the central government and local government stipulated in the constitution is the financial relationship, which states: Financial relations, public services, utilization of natural resources and other resources between the central government and local governments are regulated and implemented fairly and harmoniously based on the law.⁵ That the problem of financial relations between the central government and local government is not just a matter of numbers, what percentage goes to the center, what percentage goes to the regions. What is important to note is what is the burden of the central government in carrying out the responsibilities of central government and administration, and what is imposed on local governments as responsibilities in regulating local government.⁶In carrying out government affairs under its authority, except for foreign policy, defense, security, judicial, national monetary and fiscal affairs and religion, government affairs⁷ that become regional authorities are funded from and at the expense of the Regional Budget (APBD).⁸In general, authority is the power to perform all acts of public law. Furthermore, the ⁹ definition of government authority can be described as¹⁰: *First*, the right to run a government affair (in the narrow sense). *Second*, the right to be able to visibly influence decisions to be taken by other government agencies (in the broadest sense). Profit sharing funds are sourced from Taxes and Natural Resources.¹¹As a source of revenue, the Land and Building Tax is the main source of revenue for local governments. However, it seems more likely that better Land and Building Tax revenues will be partly obtained from urban areas.

Because the opportunity to raise tax revenues from the agricultural sector is limited. Although this UN can be categorized as a local tax,¹² the law still gives the responsibility to determine the sale value of the land to the central government. The revenue sharing fund from the Land and Building Tax revenue provides approximately 90% of the revenue to the local government with the following details: 16.2% to the relevant Provincial Government and distributed to the general cash account of the Provincial Region, 64.8% to the relevant City District area and channeled to the City District General Cash account and 9% to the central government.¹³ From the results of the UN can be used by local governments for buildings. The application of a fair and efficient tax system in UN collection concerns three elements, first, the land concerned must be carefully determined and registered. Secondly, the value of the land should be estimated as precisely as possible. And third, the amount of tax to be paid by each taxpayer must be determined and collected. These three interrelated elements demand high technical and administrative capabilities in regional development, so it is hoped that optimization of UN revenue can be realized. The DKI Jakarta Regional Tax revenue until October 31, 2022 reached Rp33.03 trillion from the target of Rp45.70 trillion, with the three largest realizations achieved by the Rural and Urban Land and Building Tax (PBBP2) of Rp7.70 trillion, Motor Vehicle Tax (PKB) of Rp7.60 trillion, and Land and Building Rights Acquisition Duty (BPHTB) of Rp4, 63 trillion.¹⁴

II. METHODS

In connection with the problems that have been formulated previously and associated with the theory of the household system / regional autonomy in the framework of decentralization, this research method uses the Normative Juridical method, namely by referring to legal norms contained in laws and court decisions and legal norms that exist in society.¹⁵This research is included in the type of empirical

research, namely research on law in its implementation, research in this itself when associated with the theme / concept is normative in the process, principles, and procedures used. However, basically this research is not entirely normative considering the cases to be discussed in this writing occur in the actual scope.¹⁶

Discussion

Land and Building Tax Withdrawal Mechanism in DKI Jakarta

Based on the Decree of the Director General of Taxes No. Kep. 461Pj.6 / 1996 dated July 22, 1996 concerning the Indicator of STP Issuance and Collection Implementation in accordance with Law No. 19 of 1997, it should be noted that the Decree of the Director General of Taxes mentioned above was issued before the issuance of Law No. 19/1997 concerning Tax Collection by Forced Letter, dated May 23, 1997. According to Article 43 paragraph (2) says that the implementing regulations in the field of collection that already exist but pass as long as they do not conflict with Law No. 19 of 1997 (Attention to the time schedule for tax collection).¹⁷

The implementation of collection begins with the issuance of a Letter of Retraction, however, in order to provide services to the taxpayer community, notification by telephone, letter or other means before passing when payment is due should be made. The collection implementation action must be carried out completely, with the final result in the form of tax debt repayment.

Before the issuance of the Letter of Reprimand, the PP/P2K Section must take the following actions:¹⁸

1. Conduct research on the actions of Tax Bills that have passed 7 (seven) days from the due date but have not been paid in full by taxpayers, and the results are stated in the List of STP Sets (KP. UN.3.11) made in duplicate 2 (two)
 1. 1st Sheet for Data and Information Processing Section
 2. 2nd sheet for PP/P2K Section archives
 3. Forward the Letter of Reprimand received from the Data and Information Processing Section to the Head of the Land and Building Tax Service Office.

Submit a Letter of Reprimand to Taxpayers through the Post Office and Current Account on record or through other means where there is evidence of the delivery / receipt, and its action as a record to be recorded in the Billing Watch List (KP. UN.5.46).List of STP Sets (KP. PBB.3.11) Data and Information Processing Section Printing 2 (two) duplicate Letter of Scratch Submitting the printed result of the Letter of Scratch to the PP / P2K Section.¹⁹ Issuance of Forced Letter The implementation of UN billing with Forced Letters is as follows:

1. The UN Bailiff comes to the residence/place of residence of the Taxpayer/Taxpayer, showing identification as the UN Bailiff. The bailiff stated the purpose of his arrival, which was to notify the Forced Letter with a statement/sign the Minutes and submit a copy of the Forced Letter.
2. Before notifying the Letter of Force and signing the Minutes of submission of the Letter of Force, if the UN Bailiff meets directly with the Taxpayer/Taxpayer, it is requested that the Taxpayer/Taxpayer show the existing tax certificates for scrutiny:²⁰
 1. Whether the remaining UN payable according to the STP matches the amount of remaining tax payable stated in the Forced Letter.
 2. Is there a Reduction/Deletion Decree.
 3. Are there any overpayments from other years/UN that have not been taken into account.

If the UN Bailiff does not see the Taxpayer/Taxpayer, a copy of the Forced Letter may be handed over to:

1. Family of the taxpayer or person who resides with the Taxpayer / Taxpayer who is puberty (adult and mentally healthy).
2. Members of the Management, Commissioners, companies of the relevant Business Entity, or
3. Local government officials (Bupati/Mayor/Camat/Lurah) in the case of those mentioned in point 1 and point 2 above are also not found. These officials must sign the forced letter and its copy, as a mark of his knowledge and deliver the copy to the taxpayer/taxpayer concerned.

The Forced Letter that has been implemented is submitted to the PP/P2K Kasi accompanied by a Report on the Implementation of the Forced Letter (KP. PBB.5.37) to be included in the collection file of the taxpayer/taxpayer concerned by first noting the date of execution of the Forced Letter in the Collection Action Watch List and on the suppression of the Tax Bill. In carrying out the Forced Letter, the UN Bailiff as much as possible looks at the situation of the household/Taxpayer Company/Taxpayer to be able to provide information about the Seized Object in order to take the next step. Matters that need attention to be reported in the implementation of Surat Paksa are:²¹

1. Submission of a Letter of Objection and settlement in the form of deduction. Regarding this matter, it should be clearly explained and not to carry out forced collection while the arrears have been deducted.

Type, location and estimated price of confiscated objects by taking into account tax arrears and costs of conducting confiscation and auctions that may be incurred.

1. In impressions and proposals, the actual situation of the Taxpayer/Taxpayer should be reported, among others: ability to pay, intention to pay and his views on tax determination/collection and so on. The UN bailiff can submit proposals for further collection actions.
2. If the UN Bailiff is unable to carry out the Letter directly, he must make a written report on the causes and efforts that have been made in the effort to implement the Letter including contacting local Government officials, the Police and so on.

Issuance of a warrant to confiscate if within 2x24 hours from the date of notification of the Forced Letter the Taxpayer/Taxpayer still has not paid off his tax debt, then confiscation of the assets of the Taxpayer/Taxpayer can be confiscated by the Head of the Land and Building Tax Service Office by issuing a Warrant for Confiscation. The number and date of the Warrant for Seizure are recorded in the Collection Action Watch List. (Law. No. 19/1997 Art. 12 paragraph 1 jo. KMK. RI No. 147/04/1998.) Before confiscating the assets of the Taxpayer/Taxpayer or assets belonging to the company, the UN Bailiff should collect and study data on the assets/assets to be confiscated. This data, can be obtained from, among others:²²

1. SPOP (Tax Object Return)
2. Registrar's report
3. Report on the Execution of Forced Letters.

In carrying out confiscation to follow the following provisions:

The seizure shall be carried out by the UN Bailiff together with 2 (two) witnesses, who qualify:

1. Indonesian citizen (resident)
2. Already reached the age of 21 years
3. Known to the UN bailiff
4. Trustworthy
4. First of all what was confiscated was movable goods. If the amount of value of movable property is insufficient, it can be continued by confiscating immovable property until the amount is sufficient to pay the tax debt and collection costs.
5. Minutes of Sita Implementation (KP. UN.5.39)

In the case of making the Minutes of Implementation of Confiscation, must pay attention to the following:²³

1. The Minutes must be made clearly, correctly and completely
2. The inclusion of the estimated price of goods is intended to be able to limit to what amount the seizure was made, and the estimated price is made based on a fair price.
3. List the reasons if foreclosure cannot be made.
4. Witnesses whose names, occupations and residential addresses are mentioned in the Minutes sign the Minutes and copies.

Confiscated movable goods are entrusted to the Taxpayer / Taxpayer and it can be notified to the police who must take care that no items are taken, transferred, mortgaged, and so on. The UN bailiff informs the taxpayer of the purpose of the seizure which is that the seized goods will be sold by auction, with the intercession of the State Auction Office if the taxpayer/taxpayer does not pay off his tax debt. A copy of the Minutes of Confiscation shall be posted in a public place or in a place where movable and immovable property belonging to the Taxpayer/Taxpayer is confiscated. The attachment shall act as a notification of the intent of action of the UN Bailiff to the Taxpayer/Taxpayer. In addition to the attachment of the Minutes of Implementation of Sita, the Sita Seal was also affixed to the confiscated items. Confiscation of stationary lying must be registered with the local National Defense Agency/Syahbandar/District Court Office. Copy of Minutes of Implementation of Sita.²⁴

1. In the event that what is confiscated is movables, the Minutes of Implementation of Confiscation are made in duplicate 2 (two)
2. The 1st sheet (original) of the Minutes is submitted to the PP/P2K Office for further consolidation into the collection file of the taxpayer concerned.
3. 2nd sheet (copy) to be pasted in public places or in places where movable and immovable property belonging to the Taxpayer/Taxpayer is confiscated.
4. In the event of confiscation of immovable property, the Minutes are made in duplicate, 3 (three), one copy to be submitted to the Office of the National Defense Agency / Syahbandar / local District Court Office.

If the Taxpayer/Taxpayer has paid off his tax debt before the request for the auction date is submitted to the Head of the local State Auction Office, the Head of the Land and Building Tax Service Office must immediately issue a letter of Revocation of Confiscation (KP. UN.5.42). In the event of confiscation of immovable property, the Confiscation Revocation letter is made in triplicate, to be submitted to the National Defense Agency/Syahbandar/local Court Office. If it has been more than 14 days from the date of execution of the Confiscation Warrant, the Taxpayer/Taxpayer has not paid off his tax debt, then the Head of the Land and Building Tax Service Office submits a request to determine the time and place of the auction to the local State Auction Office (KP. UN.4.43).

Implementation of Land and Building Tax Collection in DKI Jakarta

As an illustration, the Land and Building Tax revenue for the Government of the Special Capital Region of Jakarta in the 2020 fiscal year amounted to Rp. 5,725,294,359,695,- (Five trillion seven hundred twenty-five billion du hundred sebilan twenty-four million three hundred fifty-nine thousand six hundred ninety-five rupiah), - which when realized only amounted to Rp. 4,402,650,942,000, or 81.49% of the planned revenue.²⁵ Meanwhile, the planned Land and Building Tax revenue in the 2022 fiscal year for the DKI Jakarta Government targets Rp. 8,650,000,000,000,-²⁶ In each budget year the tax revenue plan is determined by the President together with the Budget Committee of the House of Representatives of the Republic of Indonesia and the size of the plan for tax sector revenue in each fiscal year always increases, this is because of the need to meet development costs and government routine costs. The East Jakarta Municipal Land and Building Tax

revenue plan is assigned to officers of the East Jakarta Land and Building Tax Service Office I and East II who deal directly with the community (taxpayers), in several urban villages in the East Jakarta area and the collection is in collaboration with local government officials (mayor, sub-district, lurah)

Table 1. Land and Building Tax Revenue in the Special Capital Region of Jakarta

Year	Target Acceptance	Target Acceptance	(%)
2020	5.725.294.359.695	4.218.546.519.000	87,32%
2021	6.573.515.174.687	5.421.327.135.000	86,42%
2022	8.650.000.000.000	5.125.294.359.695	96 %

Source : *DKI Jakarta Revenue Office in 2023*

Based on the table above, Land and Building tax revenue has increased significantly every year, it is clear that the Land and Building Tax revenue in 2020 is very clear that the increase reached Rp. 5,725,294,359,695 while in the previous year it also increased. The obstacle faced in collecting Land and Building Tax is the lack of tax collectors where there is only 1 (one) officer from the UN KPP for one kelurahan, so it takes time to submit the Tax Bill to the taxpayer. Another obstacle is the difficulty to meet taxpayers because the domicile and address of taxpayers with their tax objects are different. The low public awareness of the payment of Tax and Building is partly due to the delay in payment so that it is forgotten, and also the inability to pay because the NJOP listed is not in accordance with the data in the field, because there are Taxpayers who have sold land and buildings but the Building Land Tax has not been changed, or land that has been plotted, but is still in the name of one company. In the last 5 (five) years the amount of tax that received a Reprimand Letter has increased, this is due to the addition of tax objects and changes in tax objects due to the construction of housing or the results of buying and selling carried out by the community, this can be seen from table 2 as follows:

Table 2. Provision of Forced Letters Against Compulsory Land and Building Tax in DKI Jakarta

Year	Forced Letter (Taxpayer)	Paying Taxpayers	Realization (%)
2020	58	48	
2021	67	55	
2022	87	75	

Source : *DGT Jakarta Regional Office IV Year 2023*

From table 2 above, it can be seen that every year there are Taxpayers who receive a Forced Finger Letter from the Land and Building Tax Service Office in Jakarta, but most of them can be settled or paid by Taxpayers after making a summons by the Land and Building Tax Officer through the kelurahan. The reason for the UN arrears of people living in the lubrication complex, revealed by the Taxpayer is that they have not received SPOP because their homes are not in the East Jakarta area, the reason is that the payment of Land and Building Tax has been submitted through the Developer. Other obstacles include vacant land, bankruptcy, unknown address of the taxpayer, or moving. Role Model Week is one of the ways carried out by the East Jakarta Land and Building Tax Service Office in order to secure Land and Building Tax revenue in the current year carried out in each sub-district within the UN KPP Jakarta area, then each sub-district appoints several villages that are considered to have not or do not reach the target of Land and Building Tax revenue and that have arrears to be used as UN Role Model Week areas where the schedule is adjusted to the activities at each Village Office. The implementation of this UN Role Model Week is carried out for 1 (one) week at each Village Office appointed by the UN KPP East Jakarta One in addition to providing counseling about the UN to the community as well as collecting or collecting UN from residents who have not paid or are in arrears with UN dues by means and village officers carry out active collection from house to house assisted by the Head of RT and RW. From the results of this week, the result obtained is that many taxpayers pay UN contributions because with the Role Model Week, taxpayers are not subject to late fees and the service procedure is very easy.

III. CONCLUSION

Based on the descriptions and analyses of the subject matter that have been presented in the previous chapters, the author in this writing can draw several conclusions as follows: Implementation of Land and Building Tax Arrangements in DKI Jakarta Province The UN collection mechanism as a source of local original income has all been handed over to each region with the issuance of Law No. 32 of 2004 concerning Regional Government which is stated in Article 10 paragraph (1) stated that regions are authorized to manage national resources available in their territories and are responsible for maintaining environmental sustainability in accordance with the law. Land and Building Tax Collection to Realize Regional Revenue Autonomy in DKI Jakarta Regions have the right to Regional Original Revenue (PAD) and what is meant by Regional Original Revenue in accordance with the Explanation of Article 3 of Law No. 33 of 2004 is revenue obtained by regions from sources within their own territory which are collected based on Regional Regulations. So it is also included in the collection of retibustion, all of which are provided to their respective regions or provinces as for Regional Original Revenue (PAD) Tax results, Regional levy results, Separated regional wealth processing results (among others, profit share, dividends, sales of shares owned by the daerah, Other regional original income (e.g. grants and receipts from other regions).

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