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The Implementation of BPHTB Tax with The E-BPHTB Application System that Applied on The Local Revenue Government of Lebak Regency

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ABSTRACT

This study aims to find out the implementation process of the e-BPHTB application system on the Local Revenue Government of Lebak Regency and also to find out the obstacles that could hinder the implementation of the e-BPHTB application system. This study used a descriptive method with data collection techniques in the form of observation, documentation and descriptive. The samples of this study is Local Revenue Government of Lebak Regency. This study find out that the implementation of the e-BPHTB application system in the Local Revenue Government of Lebak Regency was accordance with existing regulations, the implementation of the e-BPHTB application system ease the PPAT/Notary Public and taxpayers in carrying out BPHTB tax reporting. There are obstacles in implementing the e-BPHTB application system, such as a lack of synchronization between the systems in Local Revenue Government of Lebak Regency and Bank as collecting agent and also the lack of optimal network at the Local Revenue Government of Lebak Regency that delay the process of inputting the taxpayer data.
Keywords: BPHTB Tax, e-BPHTP, Local Revenue Government

INTRODUCTION

One potential source of government's revenue is taxes. It is essential to finance investments in human capital, infrastructure and the provision of services for citizens and businesses. Based on management and collection institutions, taxes are divided into two types, namely central taxes and regional taxes. the acquisition duty of rights on land and/or buildings or BPHTB is a type of regional tax, which is a collection on the acquisition of rights on land and/or buildings.

The acquisition duty of rights on land and/or buildings or BPHTB is a type of tax which is collected by the Local Revenue Government (Bapenda). Currently, the process of BPHTB tax income in Local

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Revenue Government of Lebak Regency using a system e-BPHTB. The process was started by inputting the the taxpayer's documents by the local Land Deed Official (PPAT) or Notary Public, then Local Revenue Government will validate the taxpayer's documents and issue a Pay Code, where the Pay Code is used for payments BPHTB Tax via the Bank.For payment process, Local Revenue Government of Lebak Regency collaborates with Bank Jabar Banten and also uses an online payment system such as Tokopedia, BJB Digicash, Indomaret, and etc. Before the implementation of e-BPHTB, the process of BPHTB tax income in Local Revenue Government of Lebak Regency was less efficient, many human errors occurred and also found there were irresponsible parties that causes the cost of BPHTB tax more expensive than the applicable statutory provisions. Therefore, the BPHTB tax process through e-BPHTB directly and online was expected the rates and costs of BPHTB tax are strictly in accordance with statutory regulations. The BPHTB procedures and Local Tax Payment Slip (SSPD) received are guaranteed to be authentic, avoiding BPHTB arrears and sanctions that could be inccured.

Based on the description above, the aim of this study are to find out the implementation process of the e-BPHTB application system on the Local Revenue Government of Lebak Regency and also to find out the obstacles that could hinder the implementation of the e-BPHTB application system.

LITERATURE REVIEW

Based on Local Tax and Retribution Law Number 28 of 2009 that has been amendment with Local Tax and Retribution Law Number 1 of 2022, Local tax is an obligatory contribution to the Region owed by private individuals or entities of enforced nature based on the Law, without receiving direct compensation and used for the needs of the Region mostly for the welfare of the people.

Local tax divided into 2 types, namely Provincial Taxes such as motor vehicles tax and Regency/ Municipal Tax such as acquisition duty of rights on land and/or buildings (BPHTB). According to Local Regulation of Lebak Regency No. 6 of 2010, Tax on Acquisition of Land and Building Rights is a tax on the acquisition of rights to land/buildings. Rights to Land and/or Buildings are legal actions or events that result in the acquisition of rights to land and/or buildings by individuals or entities. The tax basis for acquisition duty of rights on land and/or buildings is the acquisition value of the taxable object, such as selling price/ transaction cost, market price or other transaction cost as regulated in Regulation of Lebak Regency No. 6 of 2010 article 1.

The e-BPHTB Tax Application is an information system for managing fees for acquiring land and building rights (BPHTB) to support BPHTB services. The BPHTB application can be integrated with Bank and Indonesian National Land Office (BPN). The implementation of the e-BPHTB system facilitates the

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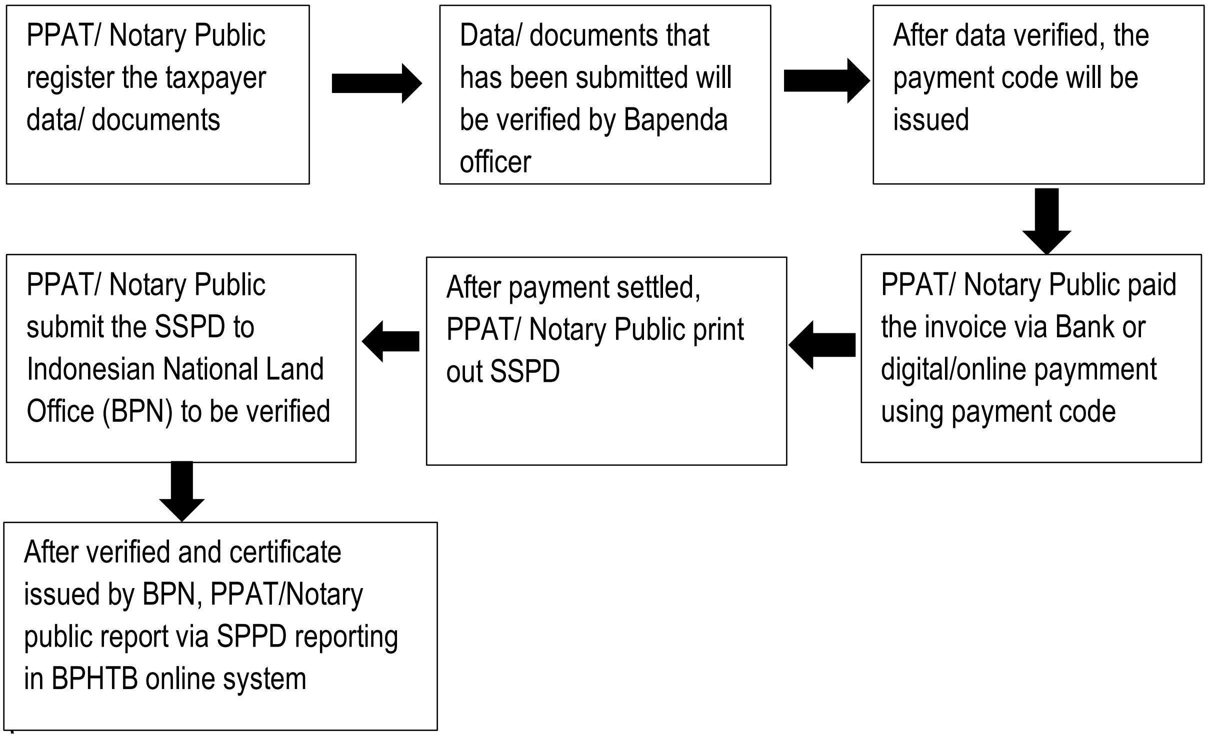
PPAT/Notary Public to register and report BPHTB. The processing of BPHTB tax payments that previously carried out manually by coming directly to Bapenda. Currently, due to the information and communication technology advance, the arrangement and payment process of BPHTB tax can be carried out via Online using BPHTB Tax Application without having to come directly to Bapenda. Therefore, the procedure of the arrangement and payment process of BPHTB tax using BPHTB Tax Application are as follows:



Source: bphtb.com

Figure 1. The procedure of arrangement and payment process of BPHTB tax using BPHTB Tax Application

RESEARCH METHOD

This study uses a descriptive method. The authors describe the Implementation of BPHTB Tax with the Implementation of the e-BPHTB Application system in the Local Revenue Government of Lebak Regency. The data source in this study was obtained directly from Local Revenue Government of Lebak Regency, particularly from the Local Taxes and Retributions Development Division. The data collection carried out by observing, documenting and descriptively.

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RESULT AND DISCUSSION

The e-BPHTB application has been implemented in the Bapenda Lebak Regency since 2019. In providing BPHTB services, PPAT/PPATS can execute from their own offices by opening access to the application. Supporting required documents are simply uploaded to the menu provided in application. Then PPAT/PPATS can print out their own SSPD BPHTB after receiving notification and payment code from the e-BPHTB system, then make payments to Bank BJB or via Digital/ Online payments. Based on the results of data observation, it was found that the implementation of the e-BPHTB application system on the Local Revenue Government of Lebak Regency improved and accelerate the tax services to meet society needs in local tax matters. It can be seen from the results of the realization of BPHTB tax revenue compared to the target from 2019 to 2022 below:

Tabel 1 Target and Realization of BPHTB Taxx Revenue

Year	Target	Realization
2019	Rp14.000.000.000	Rp25.261.834.849
2020	Rp36.000.000.000	Rp51.534.646.507
2021	Rp41.340.450.000	Rp63.838.409.310
2022	Rp58.155.931.461	Rp60.404.806.560

Source: Bapenda Lebak Regency

Based on table above, the realization of BPHTB tax revenue in the Lebak Regency continues to increase every year. This is proven by the implementation of the e-BPHTB system support the BPHTB tax revenue process to be better every year. Although in 2022, the realization of BPHTB revenues decrease slightly compared to the previous year. However, the Local Revenue Government of Lebak Regency continues to strive to achieve the target.

Even though the number of realizations and registrations of BPHTB Taxpayers has increased, it does not rule out the possibility that there are several obstacles that occur in implementing the e-BPHTB application system. Some of the obstacles or obstacles currently occurring in the Local Revenue Government of Lebak Regency are as follows:

1. The Lack of synchronization between the systems in Bapenda Lebak Regency and Bank as collecting agent.

   The systems in Bapenda and Banks often have discrepancies in inputting taxpayer data. For example: when a taxpayer has paid his tax bill but the e-BPPHTB system at Bapenda Lebak has not yet recorded. Therefore, Bapenda is obliged to carry out an evaluation Bapenda system, so that in the future the payment process through the Bank will be directly synchronized automatically at Bapenda

2. The network in Bapenda is not optimal

   A weak network can hinder the data input process in Bapenda. In the middle of the input process, the data that has been input into the system could be unsaved automatically due to a network error or disconnection. Therefore, Bapenda should choose a provider that can support the input process running smoothly.

CONCLUSION

The implementation of the e-BPHTB system in the Local Revenue Agency of Lebak Regency has been applied well. It supports the taxpayers and PPAT/Notary public to manage the acquisition of land or building rights better than before. The features available on the e-BPHTB application are certainly very easy for users to understand. Then the BPHTB tax payment process is easier due to currently the payments can be made via Bank BJB and digital/ online payments such as Tokopedia, BJB Digicash, Indomaret, etc.

Obstacles that hinder the implementation of the e-BPHTB will cause a lot of data that does not matchthe data provided by taxpayers and PPAT/ Notary Public. The lack of synchronization between the systems at Bapenda and Bank as collecting agent regarding the BPHTB tax payment process, thus creating misunderstandings between taxpayers and Bapenda officers. Then the weak network during the process of inputting taxpayer data into the e-BPHTB application which causes data storage that is not optimal or data that has been uploaded can be lost due to network errors during the input process.

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