

## BPHTB Management in Increasing Genuine Income Deli Serdang District

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### ABSTRACT

This research focuses on the role of land rent management (BPHTB). Increase in Regional Original Income (PAD) at the Regional Revenue Management Agency (BPPD) of Deli Serdang Regency. The problem of this research is the management of BPHTB with the increase of PAD in the BPPD of Deli Serdang Regency? The purpose of this study is to find out and analyze the management of BPHTB along with increasing PAD at BPPD Deli Serdang Regency in 2021. The method used in this research is a descriptive survey although the design used is a qualitative research design. research results etc. Data processing shows that managing the (BPHTB) in increasing local revenue (PAD) is quite helpful in increasing PAD.

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## INTRODUCTION

Tax payment is the duty and role of the government and to taxpayers directly and carry out their duties jointly on taxation of state resources, etc. on national development. According to the tax law philosophy "Paying taxes is not only mandatory, it is the right of every citizen to speak and participate in the form of state financial participation and national development. The obligation to pay taxes reflects that the government's obligations in the field of taxation are the responsibility of the community members themselves to fulfill their obligations. This is according to your own system. Taxes in the taxation system need to be considered in Indonesia. Following the enactment of the Urban and Rural Regional Taxes and Retribution Law number 28 (2009), PBB and BPHTB which were previously central taxes were transferred to regional taxes. Land and Building Rights Acquisition Tax or commonly known as BPHTB officially became a Regional Tax effective January 1 2011.

The transfer or transfer of BPHTB collection authority from the Central Government to Regency/City Governments was legalized by Law No. 28 of 2009 concerning Regional Payments and Regional Benefits (PDRD ). This BPHTB tax is based on the legal basis of Law number 20 of 2000, which explains that fees for acquisition of land and building rights and building taxes are taxes imposed on the acquisition of land and/or building use rights, from which later. more of the public tax than the central tax. Therefore, In 2011 the Pratama Tax Service Office (KPP Pratama) no longer served BPHTB, so that taxpayers who reported BPHTB payments in connection with the process of real estate transactions carried out by the government. The local tax authority, which has followed this policy since 1 January 2011, must be more creative in collecting revenues from land rights and building fees (BPHTB). Can be seen in Table 1, data Land and Building Rights Acquisition Fees. (BPHTB) in 2021 Deli Serdang district.

Table 1. Land and Building Rights Acquisition Fees (BPHTB) in 2021 Deli Serdang District

Month	Land and Building Rights Acquisition Fees. (BPHTB)
January	9,572,357,239.00
February	12,136,361,525.00
March	17,805,622,950.00
April	19,921,808,118.00
May	15,794,553,308.00
June	23,671,886,081.00
July	18,441,263,519.00
August	30,624,404,494.00
September	27,909,784,125.00
October	18,034,497,636.00
November	21,078,733,483.00
December	27,063,525,348.00

The Head of the Lubuk Pakam Tax Service Office said, the decrease in revenue was caused by the tariff on the sale value of taxable goods which was no longer valid, the selling value of taxable goods, hereinafter abbreviated as NJOP, is the average price obtained from NJOP sale and purchase transactions determined by comparison with other prices. similar to the object or with a new or replacement NJOP purchase value. The current NJOP is euros, well below market rates. Tax subject, because most land purchase transactions are subject to tax without tariffs, from the National Land Agency (BPN) to the Department of Education. One of the objectives of implementing the collection of Land and Building Rights Acquisition Fees (BPHTB) is to explore and strengthen stable and reliable sources of state revenue to finance regional development, with credible results, which means, that BPHTB will play an important role in the budget regional income and spending. There are many considerations behind devolving this tax to the regions, among others, to increase revenue sources for local governments and attract more taxpayers.

In the consideration and administration of BPHTB, it is better for the regions to manage the taxation of BPHTB itself because it is located in an area where all forms of management are carried out in the region. Previously, this BPHTB was managed by the central government with the condition that the central government delegated some of its tax collection authority to governors or regents/mayors. Tax allocation and tax obligations are the responsibility of the Minister of Finance (Central Government). BPHTB revenues are divided between the central and regional governments. Based on Law no. 33 of 2004 concerning Financial Compensation between the Central and Regional Governments (Article 12 Paragraphs 4 and 5), BPHTB revenues are distributed to the provinces according to the following distribution pattern<sup>80</sup>. % is the share of the area distributed to provinces and districts/cities, with the following percentages: (16% for the federal state concerned, 64% for production districts/cities). And 20% is the share of the central government, divided equally among all districts/cities.

Thus, with the transfer of BPHTB from the central tax to regional taxes, the BPHTB revenue component which was previously a tax participation fund component is transferred to the regional original income component. Thus, the decentralization of BPHTB will greatly affect the level of local revenue, especially from local tax collection. Improving bureaucratic performance in dealing with an ever-changing and increasingly complex environment. Based on the above phenomenon, it can be seen that Regional Original Revenue (PAD) still has potential that has not been optimally managed by BPPD Deli Serdang Regency. one of the reasons is the administration of regional taxes that has not been optimal, one of which is the Fee for Acquisition of Land and Building Rights (BPHTB). In this case, the BPPD has the authority to administer local taxes while increasing PAD. The collection process and its results greatly affect taxpayer awareness of timely or early payment and debt repayment and related government activities in tax collection play an important role in increasing PAD. Therefore, efforts are needed to optimize BPHTB management, planning, organizing, managing and supervising to increase PAD.

## THEORETICAL REVIEW

### *Land and Building Rights Acquisition Fee (BPHTB)*

Land and building rights acquisition fee is a tax that is imposed when acquiring land and building rights. This duty is borne by the buyer and is roughly equivalent to the seller's income tax (PPH). Thus, both the seller and the buyer are responsible for paying taxes. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, Tax on the Acquisition of Land and Building Rights (BPHTB) is a tax on the acquisition of land and/or building rights. Acquisition of rights to land and/or buildings, on the other hand, is a legal act or event resulting in the acquisition of rights to land and/or buildings by an individual or legal entity. In the Land and Building Law, land and building rights are rights over land and buildings located there, including management rights. According to Supramono and Therisia Damayanti (2015: 112), Cost of Acquisition of Land and Building Rights (BPHTB) is a tax levied on the acquisition of land and/or building rights, hereinafter referred to as taxes. Therefore, taxable objects (BPHTB) are land, buildings, and land and buildings.

### *Local Own Revenue (PAD)*

Regional Original Revenue or hereinafter referred to as PAD is income generated by an area from local sources within its territory, which is collected based on regional regulations, in accordance with regional regulations or applicable laws and regulations. Regional revenue offices play a very important role. It is through this sector that we can find out to what extent the regions are able to fund government activities and regional development (Baldric, 2017). Regional original income (PAD) is income sourced from within the region, and the higher the role of PAD in the regional financial structure, the greater the regional financial capacity to carry out its development activities (Carunia, 2017). The sources of Regional Original Revenue (PAD) in Law No. 33 of 2004 are as follows:

1. Regional tax results
2. Regional retribution results
3. Regional-owned company result
4. Other legal regional revenues.

## METHODOLOGY

The type of research used in this study is a qualitative research method. A qualitative approach is research that seeks to understand the problem of the research subject's experience as a whole by describing and using various natural methods. The author used a qualitative approach when he first processed the data to get a clear picture of administrative control in the collection of Land and Building Tax (BPHTB). Then analyze what problems arose in the administration of Land and Building Rights Acquisition Tax (BPHTB) at the Regional Revenue Service (DISPENDA) Deli Serdang.

### *Data Types and Sources*

In this case, the type of research used is descriptive qualitative research. Data from a survey conducted by Deli Serdang Regency regarding the management of tax revenues from Land and Building Rights Acquisition Fees (BPHTB) in Regional Financial Services are as follows: Collected. For this study, data was collected through interviews with informants, namely the Head of BPHTB, Regional Financial Services, Deli Serdang Regency. 2) secondary data is data obtained to complement and support primary data, the data is in the form of documents in the form of notes, rules, decisions, reports, books, archives, internet related to research questions;

### *Collection Techniques*

Data Data collection techniques carried out in this study are:

- 1) Interview
- 2) Literature study

### *Data Analysis Technique*

In the field of data analysis technology, I am interested in the analysis of the problem of shifting real estate taxes from the former central tax to local taxes. In addition, researchers conducted in-depth interviews with reporters regarding the BPHTB tax administration process. Data collection was carried out through questions using interview guidelines. Responses from the results of the interviews were processed and stored to produce an understanding of the object under study. The qualitative research process is not a linear process like quantitative research. According to Prasety Irawan (2007), the research process in qualitative research consists of five stages: determining the focus of the problem, developing the theoretical framework, determining the methodology, analyzing data, and making decisions. Descriptive qualitative understanding is research that uses descriptive data in the form of written or spoken words from observable people or actors to understand phenomena or social manifestations by focusing on the overall picture of the phenomenon being studied. Variables that are interrelated to better understand the description or explanation of the tax administration process Cost of Acquisition of Land and Building Rental Rights (BPHTB) in Deli Serdang Regency Increased Regional Original Income (PAD).

## **RESULTS AND DISCUSSIONS**

### *Management of Land and Building Rights Acquisition Fees (BPHTB)*

BPPD Deli Serdang Regency is directly responsible for tax administration, especially the regional government of Deli Serdang Regency related to BPHTB. The main role and function of this agency is to regulate all matters relating to local own-source revenues, such as land and building taxes, in order to increase regionally-sourced revenues. Management, as he understood it, is a set of business aimed at effectively and efficiently exploring and using all existing possibilities to achieve the planned goals. Management is synonymous with management, so that management is understood as a process that distinguishes between planning, implementation and supervision. From the discussion above,

it can be concluded that the management of BPHTB revenues at the Regional Revenue Management Agency (BPPD) of Deli Serdang Regency is going quite well. This can be seen from the planning, implementation and monitoring indicators of the BPPD for Deli Serdang Regency. Researchers consider that the management of BPHTB is running quite well, because the target for BPHTB revenues has not been maximized. This may be due to the lack of outreach by BPPD regarding this BPHTB tax.

Meanwhile, the types of land rights imposed by BPHTB include ownership rights, usufructuary rights, building use rights, usufructuary rights, residential property rights, and management rights (Abuyamin, 2012: 398). BPHTB goods that are not subject to BPHTB are taxable goods that are managed by the State, by diplomatic and consular institutions, to carry out supervision and/or government development for the public interest based on the principle of reciprocity. Organizations or entities subject to the Regulation of the Minister of Finance, provided that, through the conversion of rights, they may not carry out any business or engage in any other activity outside the functions and duties of the institution or representative of the organization, person or individual or legal entity used for the need for worship by proxy or waqf with other legal actions without changing the name, person or legal entity (Abuyamin, 2012:399).

#### *Local Own Revenue (PAD)*

Local Own Revenue Deli Serdang Regency is one of the regional government market capitals to finance development and fulfill regional expenditures. In Deli Serdang Regency, PAD is managed by the Regional Revenue Agency (BPPD). The Regional Revenue Management Agency (BPPD) of Deli Serdang Regency plays a role in the implementation of regional tax collection and collection, including the BPHTB. Based on the Realization of Regional Original Income (PAD) for Deli Serdang Regency from 2012 to 2017 there has always been an increase in this study. The increase in regional original income implemented by the Regional Original Revenue Agency (BPPD) will be achieved by:

1. Well organized schedule of activities
2. Very high HR involvement.
3. If there is a legal basis such as Law no. 28 of 2009, Regional Regulations, Regional Regulations and Government Decrees;
4. Employer and third party support is excellent
5. Good coordination with SKPD related to PAD management.

However, there are often obstacles in achieving PAD goals, including:

1. Lack of public/ AP awareness in informing the existing possibilities.
2. Awareness of taxpayers and costs at the time of paying taxes is still low.
3. Facilities and infrastructure are still lacking.
4. There is no online PAD management system implemented yet.

Local Own Revenue managed by the Regional Revenue Management Agency (BPPD) of Deli Serdang Regency in accordance with Law Number 33 of

2004 concerning Financial Balance between the Central Government and Regional Governments, Article 1 point 13, is "Regional Own Revenue is income earned by regions that collected based on statutory regulations."

*The Role of BPHTB Management in Increasing PAD of Deli Serdang Regency*

As for the contribution of Revenue from Land and Building Rights Acquisition Fees (BPHTB) to Regional Original Income at BPPD Deli Serdang Regency, the contribution of BPHTB revenues to PAD has fluctuated. BPHTB Revenue has played a significant role and contributed to an increase in PAD. This is because one of the components of Regional Original Revenue (PAD) comes from Land and Land Acquisition Fees (BPHTB), so that income from BPHTB increases, the Regional Original Revenue (PAD) also increases.

### **CONCLUSIONS AND RECOMMENDATIONS**

PAD in BPPD Deli Serdang Regency are:

1. The management of Land and Building Rights Acquisition Fees (BPHTB) for Deli Serdang Regency at the BPPD is quite well managed. This can be proven by the three management functions based on the main duties and functions of the BPPD, namely planning, implementation and supervision.
2. Regional Own Revenue (PAD) at BPPD Deli Serdang Regency is quite good but not optimal as measured by the realization of PAD income. This is evidenced by the fluctuating realization of inputs, where the realization did not reach the set targets.
3. Management of Land Development Costs (BPHTB) plays a role in increasing Local Own Revenue (PAD) at BPPD Tasikmalaya. This means that if the BPHTB is well managed at the BPPD by Deli Serdang Regency, the PAD will also increase.

Possible suggestions and recommendations through research results from the BPHTB Revenue Expansion Strategy for Deli Serdang Regency are:

1. Increase the revenue of BPHTB Deli Serdang Regency, then the Government of Deli Serdang Regency is a must have a deep commitment to increase the quantity and quality of roads throughout the area of Deli Serdang Regency.
2. The opportunity for BPHTB is very large, greatly increasing, reaching the local tax office. Must be able to minimize internal problems within the organization. Get better opportunities.
3. Local tax authorities should improve supervision of the implementation of BPHTB taxes by improving and strengthening the internal control system and immediately Implement Improvements and Default Settings Through land prices (land price zones). Regional managers' decisions are coordinated with current land prices.
4. Regional revenue agencies need to increase BPHTB tax socialization for better understanding Public awareness to pay taxes.
5. Regional revenue agencies must be able to: Utilize advanced technology to convey information, services to taxpayers..

### **FURTHER STUDY**

Observations were made by researchers from the initial procedure to the final procedure. This observation cannot be carried out optimally, there are more researchers get the data from the interview process.

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