

Analysis of the Implementation of Sim Bphtb Application in West Lombok as One of the Digitalization Accelerations in BPHTB Collection

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ABSTRACT

The Acquisition Duty on Land and Building (BPHTB) collection in West Lombok Regency is now digitized using the BPHTB Management Information System (SIM BPHTB) application. This research uses a qualitative descriptive approach to analyze the implementation of the SIM BPHTB application at the BAPENDA Office of West Lombok Regency. Data was collected by conducting semi-structured interviews that were related to SIM BPHTB. The results of this study indicate that SIM BPHTB can make BPHTB collection more effective and efficient, as the processing of BPHTB documents is faster and does not require a large workforce. Furthermore, it provides transparency, as BPHTB payments can be made through EDC machines or banks, allowing real-time monitoring. SIM BPHTB also enhances Local Own-Source Revenue (PAD), as using this application enables more BPHTB documents to be processed, resulting in increased revenue.

INTRODUCTION

The Acquisition Duty on Rights to Land and Buildings (BPHTB) is a type of tax imposed on every acquisition of rights to land and buildings in Indonesia, whether it occurs through the transfer of rights from individuals or legal entities to other individuals or legal entities or through the granting of new rights by the government or state to individuals or legal entities (Prasetyo, 2021). Implementing the BPHTB collection aims to optimize and strengthen the potential of a consistent and reliable state revenue source to support regional development (Fitriani & Prawiranegara, 2018). The collection of BPHTB was initially done manually, from inputting the data to the payment process. As time passed, the BPHTB collection has now been digitized, following Presidential Decree of the Republic of Indonesia Number 3 of 2021 concerning the Task Force for the Acceleration and Expansion of Regional Digitalization (Presiden Republik Indonesia, 2021).

Based on the Presidential Decree of the Republic of Indonesia Number 3 of 2021 regarding the Task Force for the Acceleration and Expansion of Regional Digitalization (Presiden Republik Indonesia, 2021), The acceleration and expansion of digitalization need to be implemented to enhance the efficiency and effectiveness of public services and support transparency in the governmental system in order to optimize Local Own-Source Revenue (PAD) and fiscal health. Nevertheless, not all Indonesian BPHTB collections have been digitalized. Some regencies or cities have already implemented digitalization, including the West Lombok Regency. West Lombok Regency is one of the regencies in West Nusa Tenggara that applies the BPHTB Management Information System (SIM BPHTB) for BPHTB collection. West Lombok Regency uses the SIM BPHTB application to facilitate the management or collection of BPHTB to be more effective and efficient and to increase Regional Original Revenue (PAD) derived from BPHTB. A vendor, not the government, provides the BPHTB collection application. Therefore, some areas still need to adopt this application for BPHTB collection. The application used for BPHTB collection in West Lombok is called SIM BPHTB.

Several studies analyzing the BPHTB application, including the one conducted by Ardianti (2020), found that implementing local tax service innovation through the EPPSON application in Surakarta City has successfully increased local tax revenue and improved taxpayers' compliance with their obligations. The research also found that taxpayers acknowledge the benefits of this innovation, including the ease of accessing services anytime and anywhere, solely through their smartphones. Ritonga et.al. (2021) found that the partial use of E-BPHTB impacts local original revenue. Meanwhile, the simultaneous use of E-PBB and E-BPHTB also affects the local original revenue in the Local Own-Source Revenue Agency of Langkat Regency. Both have a significant contribution, with the impact of using E-PBB and E-BPHTB on Local Original Revenue reaching 80.4%. Another study by Wulansari et al. (2022) found that implementing the e-BPHTB system has successfully improved performance, efficiency, and service quality in the Local Own-Source Revenue Agency of Samarinda.

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This study analyzes the implementation of the SIM BPHTB application at the Local Own-Source Revenue Agency (BAPENDA) of West Lombok Regency as one of the accelerations in digitizing BPHTB collection. Research on SIM BPHTB application usage has previously been conducted in several regions that have implemented digitalization for their BPHTB. However, an analysis of SIM BPHTB usage in the West Lombok Regency has yet to be undertaken, as using the SIM BPHTB application is a new development for the West Lombok Regency. Therefore, the researcher analyzes the Implementation of the SIM BPHTB Application in West Lombok as One of the Accelerations in Digitalizing BPHTB Collection. This study is conducted to provide readers with insights into the implementation of SIM BPHTB in West Lombok. This research aims to analyze the implementation of the SIM BPHTB application at the BAPENDA of West Lombok Regency.

LITERATURE REVIEW

Local Tax

Local tax is a mandatory contribution the local government imposes on individuals or entities without receiving equivalent direct benefits. This tax can be imposed following applicable laws, and the revenue from this tax is used to support the local government's operational expenses and finance the respective region's development (Jauhari & Rivandi, 2022). According to Lumy et al. (2018), local tax is a type of tax regulated by regional regulations enforced by the local government. The local government holds the authority for its collection, and the revenue from this tax is used to support the budgetary needs of the local government in carrying out its duties and facilitating development in the area. Meanwhile, based on Law No. 1 of 2022 concerning the Financial Relations between the Central Government and Regional Governments (Pemerintah Republik Indonesia, 2022), local tax is a mandatory contribution to the region owed by individuals or entities, enforced by law and without

receiving direct compensation, and is utilized for the benefit of the region to the greatest extent possible for the welfare of the people.

A crucial source of local revenue to finance the operational expenses of the local government is local tax (Juliarini, 2020). According to Bahnar and Kadir (2018), local tax management involves four stages. The first stage is planning, which entails systematically preparing activities to achieve specific objectives. Second, the organizing stage focuses on establishing effective power relationships among individuals to collaborate efficiently in achieving the set goals. Third, the implementation stage covers how the work is carried out and executed. Lastly, the supervisory stage is conducted by the Local Own-Source Revenue Agency to oversee the entire process of managing local tax from each of its stages.

Based on Law No. 1 of 2022 concerning the Financial Relations between the Central Government and the Regional (Pemerintah Republik Indonesia, 2022), types of local taxes are divided into two categories. The taxes collected by provincial governments include Motor Vehicle Tax (PKB), Motor Vehicle Ownership Transfer Tax (BBNKB), Heavy Equipment Tax (PAB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax (PAP), Cigarette Tax, and Non-Metallic and Rock Mineral Tax Options (MLB). Then, the taxes collected by regencies/cities governments consist of Land and Building Tax (PBB-P2), Acquisition Duty on Land and Building (BPHTB), Street Lighting Tax (PBJT), Advertising Tax, Entertainment Tax (PAT), Non-Metallic and Rock Mineral Tax (Pajak MLB), Swallow's Nest Tax, PKB Option, and BBNKB Option.

Local Own-Source Revenue

Local Own-Source Revenue (PAD) is the income derived from local sources to meet general needs and community interests (Sari & Rahayu, 2020). According to Horman et al. (2023), PAD is the fund obtained by the region from its sources within its territory, collected following applicable regional regulations and laws. Sudarmana & Sudiarta (2020) state that PAD consists of revenue from local taxes, distribution, management of separate regional wealth, and other legitimate sources at the regional level

The purpose of Local Own-Source Revenue (PAD) is to empower local governments to finance the implementation of regional autonomy, in line with the potential available in the region as a manifestation of decentralization (Prameswari, 2022). Andi et al. (2020) state that PAD management involves planning, implementation, and tax control. The Planning phase involves the formulation carried out by tax collection officials to increase PAD. The Implementation of Tax Obligations phase is the execution of tax obligations, whether by individuals or entities, including tax payments and deductions, following applicable laws and regulations. The tax control phase involves the activities to ensure tax regulations have been complied with. One of the taxes included in PAD is the BPHTB tax."

Acquisition Duty on Rights to Land and Buildings

Based on Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (Pemerintah Republik Indonesia, 2022), Acquisition Duty on Rights to Land and Buildings, from now on referred to as BPHTB, is a tax on the acquisition of rights to land and buildings. Sunday (2018) states that BPHTB is a tax obligation that must be fulfilled by the public when acquiring rights to land and buildings. It includes ownership rights, business use rights, building use rights, usage rights, ownership rights over condominium units, and management rights. Meanwhile, according to Mardiasmo (2016), BPHTB is a tax imposed on the acquisition of rights to land and buildings. It means an event or legal action resulting in an individual or entity obtaining rights to land and buildings.

Management Information System (MIS)

Ridwan et.al (2021) state that a Management Information System (MIS) is a series of processes or activities to process, analyze, and present data to derive meaning and provide benefits in supporting decision-making processes. Meanwhile, according to Hariyanto (2018), MIS is a system that processes and organizes data and information to support the implementation of organizational tasks. Rahman and Saudin (2022) mention that MIS is a set of data processing procedures developed within an organization and authorized to provide data and information to management. It is aimed at facilitating decision-making that supports efforts to achieve organizational goals.

Ginfa (2021) argues that MIS serves several crucial functions. First, it enhances the accuracy and speed of processing data in real time, improving efficiency and effectiveness. Second, it facilitates management in planning, supervising, directing, and delegating tasks to relevant departments. Planning and supervision processes are more efficient as all necessary information is readily available. Third, it elevates the quality of the workforce by ensuring a coordinated and structured working system. MIS assists in organizing employee workflows systematically, ultimately enhancing the quality and productivity of human resources. Finally, MIS also plays a role in boosting productivity and reducing company costs.

MIS comprises four main components: hardware, software, brainware, and procedures. In the initial stage, humans need to input programs into the computer. Once the program is stored in the computer, the computer can assist humans in completing tasks or addressing existing problems (Wijoyo et al., 2021).

METHODOLOGY

This research is a qualitative descriptive study aimed at analyzing the implementation of the SIM BPHTB application in West Lombok as one of the accelerations in the digitization of BPHTB collection. Bogdan and Taylor, as cited in Abdussamad (2021), state that qualitative research is a method that produces descriptive data in the form of recorded or spoken words by informants, as well as observable behaviours. The researcher chose the descriptive qualitative approach because they wanted to provide a

comprehensive overview based on the situation in the field. Additionally, the researcher also aimed to gain a deeper understanding based on statements from the interviewed sources.

Data was collected through interviews, observations, and documentation, as these methods provide more accurate and in-depth information. Data collection took place at the BAPENDA office of West Lombok Regency by interviewing the key informants. The interviewed informants were the Head of the Section for Property Tax and BPHTB Services. These informants were chosen for the interview because they are responsible for property tax and BPHTB services, including formulating policies and technical aspects related to the SIM BPHTB application. The interview sessions lasted approximately 40-60 minutes. Data analysis was performed through data reduction, data presentation, and drawing conclusions.

RESEARCH RESULT

The Beginning of SIM BPHTB Application Usage

West Lombok Regency implemented the acquisition of the SIM BPHTB application in 2020. The central government did not provide this application but developed it with a vendor. The central government did not supply or offer this application to local governments. The trial implementation of SIM BPHTB took place in 2021 and continued into 2023. It means that during the 2021 trial, an assessment and system testing were conducted to identify its strengths and weaknesses. The identified shortcomings were then addressed, and additional menu options were incorporated, as the system built by the developer (vendor) may not necessarily align with the characteristics of West Lombok. Therefore, the BAPENDA West Lombok team customized the application based on their specific needs, which led to its development and testing in 2021. BAPENDA West Lombok gathered all PPATs (Land Deed Making Officials) and requested one or two staff members from each PPAT to serve as administrators in their respective offices. As the Head of the BPHTB Service Section in West Lombok stated:

“We asked for one or two staff members from each PPAT to be designated as admin users in their respective PPATs because each PPAT has its own account, and someone must be responsible. These users are appointed by their respective PPATs to serve as users in their respective PPATs”.

The Purpose of Using the SIM BPHTB Application

The use of the SIM BPHTB aims to streamline the management and collection of BPHTB for greater effectiveness and efficiency. Previously, BPHTB collection was done manually. During manual collection, a significant amount of paper was required, leading West Lombok Regency to provide a large quantity of forms. Naturally, if errors occurred, it would result in numerous corrections, potentially raising suspicions. As the Head of the BPHTB Service Division in West Lombok stated:

“If there are many corrections, suspicions of possible fraud may arise. Within the system, it is much easier; if there is a mistake in writing or

typing, it can be edited without the need for correction fluid or erasing, as in the manual method. It means it can be edited more easily and quickly, and it does not require paper because all those formats are available in the menu".

Later, the output from the final format will take the form of a Local Tax Payment Letter (SSPD) that matches the taxpayer's calculation report, which will then be printed. As the Head of the BPHTB Service Division in West Lombok stated:

"The output will be an accurate and valid Local Tax Payment Letter (SSPD) following the calculation report submitted by the taxpayer".

The next objective is that the payment of BPHTB must be made through non-cash or digital means. Taxpayers can make payments through EDC machines or directly through the bank. As a result, the money paid by taxpayers enters the local treasury more quickly and is used promptly for development expenses. Using manual processes would be slower because the received funds have to be counted by the treasurer before being deposited. Non-cash payments received through banks or EDC machines can be known in real-time, including information about BPHTB payments, the amount paid, and the taxpayer's identity. The transition from a manual to an electronic system aims to make all BPHTB collection activities more effective, efficient, and transparent, allowing everyone to access and seek information through SIM BPHTB. It aligns with the theory proposed by Hariyanto (2018) that SIM is a system that processes and organizes data and information that are useful in supporting the implementation of tasks within an organization.

The SIM BPHTB can be accessed or used by the public through PPAT or by visiting BAPENDA West Lombok directly. PPAT and BAPENDA have operator access to assist the public in inputting the required documents. Both PPAT and BAPENDA also have user accounts and links to SIM BPHTB West Lombok.

The Use, Feasibility, Impact, and Government Response to SIM BPHTB

The public can access the SIM BPHTB through the Land Deed Maker Officer (PPAT) or BAPENDA West Lombok. Taxpayers need to bring the documents that will be used, such as proof of rights/title, which can be a certificate or a National Land Agency (BPN) certificate, the object's identity containing information about the object, proof of property tax payment until the last year, identity of the taxpayer buying, and other supporting transaction documents. Once the documents are complete, they will be submitted, and then the files will be inputted into the SIM BPHTB by the SIM BPHTB operator. After that, a multi-level verification will be carried out by the verifier, the head of the sub-division, and the head of the division. If there are errors in data input or document errors, they will be rejected, and a note will be given to the taxpayer to make corrections. After all the data and documents pass the verification, the next step is to inspect the tax object. This inspection aims to determine the suitability of the tax object price with the location where the object is located. If everything is in order, the SSPD will be issued or printed, then the BPHTB

payment will be made through the bank (non-cash), and after that, the proof of payment will be validated again.

The use of SIM BPHTB has an effective and efficient impact in terms of revenue and services. From a service perspective, BPHTB used to take approximately three days because it was still done manually. It is due to the checking process that needs to be done individually, resulting in PPAT having to copy all the required files in hardcopy format. These documents are then duplicated and handed over to BAPENDA for manual recheck.

If using SIM BPHTB, only soft copies are uploaded into the system. Within the system, verifiers and validators at BAPENDA only check the requirements submitted or reported by PPAT to ensure compliance with the reported taxable object. If everything is in order, it will be promptly approved. Processing one file takes a little time. If there are many files, it may take about 5 minutes, whereas if there are fewer files or the requirements are not too many, it only takes 1-2 minutes to complete. The process can take one to three days when done manually.

If using the manual system, sometimes some taxpayers engage in fraud by including one payment receipt in two to three documents. As stated by the Head of the BPHTB Service Division of West Lombok:

“Once they pay, they can use that receipt in two to three files”.

The use of a digital system also minimizes the possibility of manipulation. It is because each submitted file has its unique identity in the form of unique codes, making it impossible to forge and pass through the National Land Agency (BPN) office. The manual method allows for potential forgery, making it easier to use a system to assess the fairness of the tax object value as the basis for taxation. The system's use can also verify the location of the tax object, which affects the estimated fair value of the tax object. Thus, it becomes more substantial and valid evidence when rejecting someone's file. Files are typically denied because the taxpayer continues to assign deemed inappropriate values. As stated by the Head of the BPHTB Service Division of West Lombok:

“We can explain that there are still values that are considered unreasonable, and it is necessary to consider them more reasonably so that the transaction value or the acquisition value, which serves as the basis for BPHTB imposition, can increase, and consequently, the tax can also increase”.

The increase in revenue is also evident from the realization of receipts. When still using manual methods, the realization of receipts was 10–16 billion rupiah, but after using the SIM BPHTB, the average realization of receipts increased to over 20 billion rupiah.

Table 1. The Realization of BPHTB Receipts Before and After the Use of the SIM BPHTB Application in the Years 2018-2022

Realization of BPHTB revenue before the use of the SIM BPHTB application			Realization of BPHTB Revenue after Using SIM BPHTB	
2018	2019	2020	2021	2022
16,952,461,211	15,965,048,986	12,506,476,821	23,301,755,978	22,699,571,365

Source: BAPENDA West Lombok Regency

To support the use of the SIM BPHTB, the facilities such as computers and data servers owned by BAPENDA West Lombok are still adequate and capable of serving all taxpayers. As stated by the Head of the BPHTB Service Division of West Lombok:

"If for now it is still considered adequate and capable of serving all taxpayers, because over time, as the data in the server and computers increases, the system's load will also become heavier. Of course, it will start to slow down in another year or two, so it must be continuously upgraded and updated".

Not only that, the government's response has also been very positive. It is evident in the strong support provided by the government for the use of the SIM BPHTB, with efforts to enhance capacity in managing BPHTB. This enhancement includes system updates, menu revisions, and quality improvement. The government has shown a positive response to the use of SIM BPHTB by BAPENDA West Lombok for BPHTB collection management. It also aligns with the central government's approach, especially the Corruption Eradication Commission (KPK), which encourages electronic systems and the digitalization of tax management. The goal is to eliminate the need for tax officials to interact directly with the public or handle physical money. BPHTB tax payments are not made in cash. Taxpayers make payments directly through banks or EDC machines, after which the funds will be immediately available in the regional treasury without any delays, as in the manual method, which takes 1-2 days. With the funds now in the regional treasury, the Financial Management Agency will find it easier to allocate funds for development and government operational needs.

The BPHTB SIM User and the BPHTB SIM Operator

The SIM BPHTB is used by BAPENDA West Lombok and the Indonesian National Land Office (BPN) of West Lombok and PPAT, as the application is directly connected to both of them. Although connected, BPN and PPAT can only access specific menus following their respective authorities. BPN can only access information on BPHTB tax payments and unique codes or primary payment keys. Another example of information accessible to BPN through SIM BPHTB includes tax object numbers, PBB NOP, payment deposit letter numbers, SSPD numbers, and information on whether the PBB payment is complete. The data files submitted to BAPENDA only confirm whether the

taxpayer has paid the BPHTB tax. If payment has been made, the Indonesian National Land Office (BPN) will continue its services. If payment has yet to be made, the service system for that file cannot be executed because there is no information indicating payment completion to proceed with the service. The same applies to PPAT, which can only access the registration menu to input files for verification.

The SIM BPHTB is used by BAPENDA West Lombok and the Indonesian National Land Office (BPN) of West Lombok and PPAT, as the application is directly connected to both. Although connected, BPN and PPAT can only access specific menus following their respective authorities. BPN can only access information on BPHTB tax payments and unique codes or primary payment keys. Another example of information accessible to BPN through SIM BPHTB includes tax object numbers, PBB NOP, payment deposit letter numbers, SSPD numbers, and information on whether the PBB payment is complete. The data files submitted to BAPENDA only confirm whether the taxpayer has paid the BPHTB tax. If payment has been made, the Indonesian National Land Office (BPN) will continue its services. If payment has yet to be made, the service system for that file cannot be executed because there is no information indicating payment completion to proceed with the service. The same applies to PPAT, which can only access the registration menu to input files for verification.

The application admin is responsible for managing the system. The application admin does not have the authority to verify or validate. The admin's role is to maintain the smooth operation of the application. If there are any issues, the admin will investigate the root cause of the problem. The application admin can also correct inaccurate data only with the taxpayer's approval.

The validator operator is tasked with examining payments, where they must verify the payment evidence and ensure that the amount paid at the bank matches the record in the system. Once the match is confirmed, the validator operator will record the payment date, and after that date is recorded, the following process can proceed to the BPN office.

The Challenges, Advantages, and Disadvantages of the BPHTB SIM in West Lombok

Overall, operational challenges in implementing the BPHTB SIM application are insignificant. The challenges, such as server disruptions, electricity, network, and computer facilities, are more technical. The network needs to be faster due to low-capacity internet, resulting in less smooth access. The substantial amount of stored data also affects the need for higher-capacity servers.

Regarding the system, the BPHTB SIM faces challenges such as the absence of specific menus, for instance, the Tax Object Notification (SPOP) menu. However, these challenges can be addressed in collaboration with the developer vendor. Adding one menu can be completed within a maximum of 2 days. As stated by the Head of the BPHTB Services Division in West Lombok:

“Perhaps we will consider adding the SPOP menu to the BPHTB SIM application, as for now, the SPOP is still in manual format.”

This application has the advantage of making the BPHTB collection process more effective and efficient in terms of time and location. It also allows PPAT to upload data from anywhere. Moreover, accessing this application can be done from anywhere. Department heads can access the application even on official trips outside the region.

The drawback of this application is that its operation will be improved if the internet network is adequate. Furthermore, in the event of a power outage, this application cannot be used because the servers and computers used at BAPENDA and BPN cannot operate. There are also changes in the coding system that can lead to issues in the system, and the data in the application is vulnerable to cyber-attacks.

DISCUSSION

In 2020, West Lombok Regency implemented the SIM BPHTB application. Then, in 2021, the application was tested to identify its shortcomings. It is important to note that the SIM BPHTB application is not provided directly by the central government to the local government but is the result of collaboration between West Lombok Regency and the developer or vendor. However, the application still needs optimal aspects, especially regarding the availability of specific menus, such as the SPOP menu. Despite its shortcomings, this application has an advantage, which allows PPAT to upload data from anywhere. Department heads can access the application while on official business outside the region.

The SIM BPHTB application is not only used by BAPENDA but also by BPN and PPAT. In the West Lombok BAPENDA office, seven operators and one admin operate the SIM BPHTB application. These operators and admin consist of two operators responsible for uploading data, three verification operators, two payment validation operators, and one application admin. To use the SIM BPHTB application, devices such as computers, data servers, and a stable internet connection are required. However, some technical challenges are often faced in using the SIM BPHTB application, such as server disruptions, power outages resulting in the inability to use computers, weak internet connections, and limitations in computer facilities.

Using the SIM BPHTB application in digitizing the BPHTB collection process has resulted in ease of management and implementation. This application assists employees in enhancing the effectiveness and efficiency of BPHTB collection in terms of time, effort, and cost. As outlined in the literature review section, this aligns with the opinion expressed by Hariyanto (2018) that SIM is a system that processes and manages data and information that is beneficial to support the execution of organisational tasks. The use of SIM BPHTB also brings about transparency by eliminating manual payments. In addition, the utilization of SIM BPHTB also impacts the achievement of revenue realization, increasing local revenue (PAD) realization and improving PAD target achievement, as stated by the Head of the PBB and BPHTB Service Division of BAPENDA West Lombok. It is in line with what was stated by

Rahman and Saudin (2022) that SIM is a series of data processing procedures developed within an organization and authorized to provide data and information to management.

CONCLUSIONS AND RECOMMENDATIONS

This research demonstrates that the SIM BPHTB application can make BPHTB collection more effective and efficient, providing transparency and increasing local revenue (PAD). Before using the SIM BPHTB application, processing one BPHTB document took approximately one day. It required significant effort from the employees, as they had to handle multiple documents, resulting in a considerable amount of time needed to complete one document. Since implementing the SIM BPHTB application, the processing of BPHTB documents has become much more effective and efficient, as the completion of BPHTB documents is faster and requires less effort. The SIM BPHTB application is also able to boost local revenue. The average realization of PAD has increased to over 20 billion Indonesian Rupiah. This is because more documents can be processed than before using the SIM BPHTB application, leading to increased revenue. When using the SIM BPHTB application, BPHTB payments are recorded directly in the regional account and can be viewed, creating transparency.

ADVANCED RESEARCH

This study still has limitations. The informants were challenging to interview due to their limited availability and busy schedules. A suggestion for future research is to interview a more significant number of informants in order to gather more extensive and in-depth information.

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