POTENTIAL OF LAND AND BUILDING TRANSFER TAX (BPHTB) IN SEMARANG CITY

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Abstract: Potential Tax Fees for Acquisition of Land and Building Rights This is a writing that describes the potential conditions and projections of BPHTB in Semarang City. BPHTB is considered to have potential as a source of regional revenue used to carry out development aimed at the welfare of all people. Based on the results of the discussion and data analysis carried out by the writing team, it can be concluded that the potential for BPHTB to contribute to the Semarang City Regional Revenue is within the medium criteria for 5 consecutive years from 2018 to 2022. Realization of BPHTB Tax against target in 4 years 2018, 2019 2020 and 2022 are considered very effective because they are above 100 percent. Meanwhile, in 2021 it is included in the less effective criteria because it is below 100 percent. This is understandable because of the possibility that the Covid 19 pandemic will have an influence on the realization of BPHTB taxes. Then, based on forecasting analysis in the next 4 years from 2023 - 2025, it is estimated that there will be an increase. For 2023, based on forecasting, the realization of BPHTB tax revenue will be IDR. 706,601,278,256 exceeds Bappeda's target of Rp. 675,000,000,000.

1. Introduction

Tax is a mandatory contribution to the state that is owed by an individual or body that is coercive based on the Law, without receiving direct reciprocity and is used for state needs for the greatest prosperity of the people (Article 1 point 1 of Law No. 6 of 1983 as stated in finalized by Law No. 28 of 2007). In Indonesia, tax is one of the state revenues which has a very large contribution to national income. Taxes are managed, some taxes go to the central government and some go to the regions. Taxes whose management falls under the central government include: Income Tax (PPh), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPn BM), Land and Building Tax (PBB), Stamp Duty, and Rights Acquisition Duty. Land and Building (BPHTB). Meanwhile, taxes managed and collected by the Regional Government include Provincial Taxes (Motor Vehicle Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, etc.) and Regency/City Taxes (Hotel, Restaurant, Advertisement, Street Lighting, Parking, Taxes). Extraction of Minerals Group C, etc.).(Silvia Hendrayanti, 2023)

Land and Building Rights Acquisition Fees are a contributing component to Regional Original Income (PAD). After the enactment of Law No. 28 of 2009, BPHTB is categorized as Regional Tax Revenue. Original Regional Income (PAD) is all regional revenues sourced from

the original regional economy, consisting of regional taxes, regional levies, results from the management of separated regional assets, and other revenues (Yossi Mamonto et al., 2013).

With the establishment of BPHTB as a regional tax, all management becomes the responsibility of the region, starting from policy formulation, implementation of collection, and utilization of BPHTB revenues. Regional duties and responsibilities in accepting the transfer of BPHTB are regulated and determined by a regulation, either a regional regulation or a regent or mayor regulation. BPHTB is considered to have potential as a source of regional revenue used to carry out development aimed at the welfare of all people. Taxes are collected from the community and are an obligation that the collector can enforce (Mardiasmo, 2008). As a source of regional revenue, the tax sector is a very appropriate choice because the amount of revenue is relatively stable, and the collection reflects active community participation in development. At the time of the transfer of BPHTB, there were a number of obstacles and barriers, especially as BPHTB was a new type of tax for the region. Several obstacles arise according to (Suryanto et al., 2019). including awareness of every community to carry out its obligations in paying regional taxes. Public awareness of carrying out their obligations in paying taxes is one of the problems that will affect tax revenues. This is in accordance with what (Suryanto, 2016) said that factors that influence tax revenues include: tax laws or regulations, infrastructure for implementing tax laws or regulations, and public awareness. It seems that taxpayer awareness is a very dominant factor in collecting local taxes. Moreover, BPHTB is a type of tax that includes a self-assessment system, namely a tax collection system that gives taxpayers the authority to determine for themselves the amount of tax owed (Mohd Rizal Palil, 2011). The implementation of the self-assessment system allows taxpayers to manipulate data on their income, because the tax authorities do not interfere in the taxpayer's calculation process. Because it relies on taxpayer awareness, the potential that is sometimes not optimal can be obtained. Taxpayers sometimes report that the amount of tax owed is far below the figure that should be paid (Suryanto, 2016)

Tax potential is not yet optimal according to (Zaimah, 2016) because of the lack of facilities and infrastructure used to check taxpayer data and also the long distance between the taxpayer's domicile and the place of paying taxes. Other obstacles experienced in the implementation of BPHTB tax collection in buying and selling land and buildings according to (Paramitha, 2019) include: (1) Not all taxpayers are honest in reporting transaction prices, (2) Field verification officers have difficulty obtaining proof of actual transactions, causing a lengthy verification process, (3) Not all BPHTB SSPDs that have been validated are paid by the taxpayer. taxes, some have even made BPHTB payments but the taxpayer canceled the transfer of rights so that the taxpayer requested a refund for the BPHTB tax deposited, whereas Law No. 28 of 2009 has not yet regulated BPHTB tax refunds, (4) The market price of land and/or buildings lack of transparency, (5) Lack of good faith to the seller, where the buyer does not want to pay BPHTB before signing the deed, conversely the seller does not want to pay the deed before paying BPHTB tax, (6) Many people do not understand about the imposition of BPHTB tax. Previous research related to tax potential has been carried out by (Komalig, 2014) that BPHTB is one of the regional taxes that has the potential to contribute to regional original income. The results of a similar study were carried out by (Jamil et al., 2016) who said that BPHTB is a regional tax that has the highest potential. While the results of research by (Kosasih et al., 2013) say that the potential of BPHTB will not be achieved if it is not supported by the underlying local regulations.

In this study, it will be discussed more specifically regarding the Land and Building Rights Acquisition Fee (BPHTB) tax in terms of its potential and contribution to Regional Original

Income (PAD) in the City of Semarang. Before 2009, the right to collect BPHTB was the authority of the central government as a source of state revenue. However, after the enactment of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, starting January 1, 2011 the management of BPHTB was handed over and became the full authority of each district/city. Therefore, BPHTB becomes a regional tax that has the potential to increase local revenue (PAD), and aims to increase the city's local taxing power.

2. Literature Review
2.1. Taxes
Tax is a contribution to the state (which is forced) which is owed by those who are obliged to pay it according to regulations, with no return, which can be directly appointed, and whose purpose is to finance general expenses related to the duties of the state which administers the government according to (Hendrayanti & Wachidah Fauziyanti, 2022)

2.2. Local Taxes
Concept of Regional Tax In general, tax according to (Bambang P., 2003) is a mandatory contribution made by community members to the state due to law, and for this payment the government does not provide remuneration that can be directly appointed. Meanwhile, according to (Mardiasmo, 2008) taxes are people's contributions to the state based on law (can be enforced), which can be directly appointed and can be used to finance development. In the context of decentralization, so-called central taxes and regional taxes emerged. This division is based on classification according to the authority of the collector, namely central taxes are collected by the central government, and regional taxes are collected by the regions.

2.3. Local Own Revenue
According to Law Number 33 of 2004 concerning Financial Balance between the Center and the Regions Article 1 number 18, original regional income, hereinafter referred to as PAD, is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations. Regional Original Income (PAD) is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations.

2.4. Fees for Acquisition of Land and Building Rights
Land and building rights acquisition fee is a levy on the acquisition of land and building rights. This levy is borne by the buyer and is almost similar to income tax (PPh) for sellers. That way, both the seller and the buyer have the responsibility to pay taxes.

In Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Tax on Acquisition of Land and Building Rights (BPHTB) is a tax on the acquisition of rights to land and/or buildings. Meanwhile, the acquisition of rights to land and/or buildings is a legal action or event that results in the acquisition of rights to land and/or buildings by an individual or entity. The rights to land and buildings are rights to land, including management rights, along with buildings on it, as intended in the law on land and buildings.

3. Research Method

This research uses a descriptive method using a qualitative method approach. The descriptive method is a method used to describe problems that occur in the present or are ongoing, aiming to describe what happened as it should when the research was carried out. Qualitative methods emphasize analysis or descriptiveness. In a qualitative research process, things from the subject's perspective are more emphasized and the theoretical basis is used by the researcher as a guide, so that the research process is in accordance with the facts encountered in the field when conducting research. Qualitative methods place more emphasis on observing phenomena and research more into the substance of the meaning of these phenomena. The analysis and acumen of qualitative research are greatly affected by the strength of the words and sentences used. Therefore, (Basri, 2014) concluded that the focus of qualitative research is on the process and the meaning of the results. The attention of qualitative research is more focused on human elements, objects and institutions, as well as the relationships or interactions between these elements, in an effort to understand an event, behavior or phenomenon.

In this research there are various sources obtained through secondary data originating from Semarang City BPS, Regional Development Planning Agency and other sources such as the internet and literature studies. In accordance with the research object in Semarang City, this research uses data on Land and Building Rights Acquisition Fees (BPHTB) in Semarang City and Purbalingga Regency Regional Original Income (PAD) from 2021 – 2022.

The data collection techniques used in this study are as follows:

1. Documentation Study
   This study uses documentation techniques. Apart from written report data for the purposes of this research, various data, information and references were also extracted from library sources, mass media and the internet.
2. Literature Study
   In this research, it is also possible to refer to several libraries to use as primary, secondary or tertiary data sources.
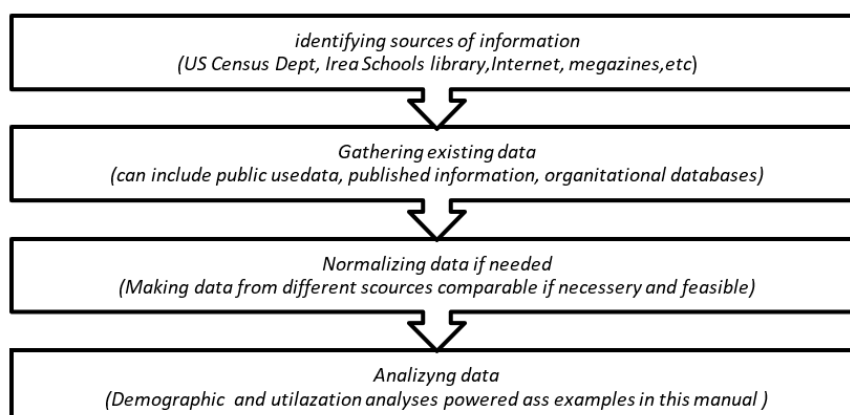3. Observation
   Data collection techniques using observation are used when research concerns human behavior, work processes, symptoms or phenomena.

Data Analysis
The following are the data analysis steps that will be carried out:

Figure 1. Step Involvet In Secondary Data

Data analysis there are several steps, including:
1. Determine (search for) data/information sources (school, university, Education Department, etc.);
2. Collect data that is already available (in "documents");
3. Normalize data when necessary and possible (make data from various sources as equal as possible "into one and the same form");
4. Analyze data
5. Definition operational variables

4. Results and Discussion
4.1. Results
BPHTB as a Source of Regional Original Income (PAD)

Through the authority to collect and manage BPHTB as a type of Regional Tax which, according to the Law on Regional Taxes and Regional Levies, has long been the authority of the Central Government to collect and manage it, the enactment of Law no. 28 of 2009 is important for regions to welcome it and complement it in the form of a Regional Regulation on Regional Taxes and Regional Levies. The magnitude of the potential for PAD income sourced from BPHTB can only be rivaled by PBB, while other sources are not comparable to revenues from either BPHTB or PBB. As a consequence, there will be a reduction in the regional portion to obtain the Balancing Fund, especially in profit sharing, because the collection and management of BPHTB has been handed over to the district/city regions, and requires district/city regional governments to use the source bases from BPHTB to be further developed.

Prepare an analysis table of the contribution of BPHTB realization to Regional Income. In order to find out how and how big the contribution of BPHTB is, to classify the criteria for the contribution of BPHTB to Regional Income According to (Halim et al., 2012) the following formula is used:

$$BPHTB\ Contribution = \frac{realization\ of\ BPHTB\ revenue}{realization\ of\ PAD\ revenue} \times 100\%$$

The tax contribution value is then analyzed by considering the Tax Contribution Percentage Criteria Classification issued by the Ministry of Home Affairs R&D Team, table 1 Tax Contribution Percentage Criteria Classification is presented as follows:

Table 1. Contribution Ratio Classification

Presentase	Criteria
>50%	Very Good
40.10% -50%	Good
30.10% -40%	Preety Good
20.10% -30%	Currently
10.10% -20%	not enought
0.00% -10%	Very less

Sumber: Munir, dkk

Table 2. Results of the Contribution Level of BPHTB to PAD

Year	Target	Realization	PAD Semarang City	Contribution	
				%	Information
2018	351.000.000.000	384.109.332.739	1.844.254.223.815	21%	Currently
2019	401.000.000.000	464.118.368.011	2.066.323.770.309	22%	Currently
2020	374.686.383.918	465.416.313.975	2.025.641.644.479	23%	Currently
2021	711.600.000.000	477.946.170.903	2.385.944.758.477	20%	Currently
2022	622.511.544.989	702.223.912.075	2.545.975.944.029	28%	Currently

Source: various sources processed 2023

Analysis of BPHTB Payment Transaction Trends
The following is the analysis of trends in BPHTB payments from 2016-2022:

Table 3. BPHTB Payment Transaction Trends

CONTRIBUTION TRENDS PER TAX TYPE IN REGIONAL TAXES								
No	Tax type	Year						
		2016	2017	2018	2019	2020	2021	2022
1	Hotel Tax	6,8%	5,8%	6,3%	7,1%	4,3%	4,8%	6,8%
2	Restaurant tax	9,0%	9,1%	11,0%	10,8%	8,2%	9,0%	10,2%
3	Entertainment Tax	1,8%	1,8%	2,1%	2,2%	0,8%	0,6%	1,3%
4	Advertisement tax	2,9%	2,3%	1,9%	1,9%	1,7%	1,8%	1,8%
5	Street Lighting Tax	19,2%	16,9%	16,7%	15,0%	16,4%	15,7%	12,8%
6	Tax on Non-Metal Minerals and Rocks	0,0%	0,0%	0,1%	0,1%	0,0%	0,0%	0,0%
7	Parking Tax	1,2%	1,2%	1,6%	1,6%	1,0%	0,8%	1,0%
8	Groundwater Tax	0,6%	0,7%	0,7%	1,0%	1,4%	1,2%	1,2%
9	Swallow's Nest Tax	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
10	BPHTB Tax	32,2%	33,8%	28,8%	29,7%	32,6%	33,1%	35,9%
11	PBB Rural & Urban	26,2%	28,3%	30,9%	30,7%	33,6%	33,0%	29,1%

Source: various sources processed 2023

Analysis of BPHTB Tax Projections
The following is an overview of the Regional Tax Potential Analysis looking at the type of tax, the Target of the RPJMD for 2023, 2024 and 2025; BAPENDA targets for 2023 as well as analysis of Tax Potential Projections for the coming 2023, 2024 and 2025:

Table 4. Analysis of Regional Tax Potential

No	Type of Tax	RPJMD Target				Bapenda Target		Tax Potential Projection Analysis
		2023	2024	2025	2023	2023	2024	2025
1	Advertisement tax	53.240.000.000	58.564.000.000	64.420.400.000	53.000.000.000	50.825.112.360	73.991.007.097	107.715.829.381
2	Groundwater Tax	43.765.700.000	48.142.270.000	52.956.497.000	26.893.500.000	24.719.399.483	26.810.222.219	29.077.891.473
3	Entertainment Tax	80.828.000.000	88.910.800.000	97.801.880.000	35.000.000.000	41.604.782.701	67.407.091.693	109.211.386.662
4	Hotel Tax	205.621.009.516	225.753.101.263	248.334.871.090	193.000.000.000	202.099.490.962	305.142.185.399	460.722.354.452
5	Parking Tax	62.211.226.770	68.432.349.447	75.275.584.392	25.000.000.000	25.591.057.625	31.119.573.098	36.648.088.571
6	Street Lighting Tax	300.262.600.000	330.288.860.000	359.959.586.840	265.000.000.000	309.594.784.846	327.044.869.970	344.494.955.094
7	Restaurant tax	298.096.180.860	327.905.798.946	356.696.323.841	265.000.000.000	451.116.750.348	517.847.400.296	584.578.050.244
8	MBLB Tax	2.335.300.000	2.568.830.000	2.825.713.000	120.000.000	141.899.490	165.869.235	189.838.980
9	Swallow's Nest Tax	68.062.500	74.868.750	82.355.625	70.000.000	1.000.000	2.000.000	4.000.000
10	BPHTB Tax	724.597.120.000	797.056.832.000	880.747.799.360	675.000.000.000	706.601.278.256	774.847.921.788	843.094.565.319
11	PBB-P2 Tax	613.250.000.000	674.575.000.000	745.405.375.000	652.000.000.000	619.344.341.443	652.443.731.404	685.543.121.365
12	Opsen PKB							337.434.298.893
13	Opsen BBNKB							136.548.209.941

* There is a difference between the 2023 target from the RPJMD, Bapenda, and the Projected Tax Potential
** Based on the HKPD Act, there have been several reductions in tax rates

Source: various sources processed 2023

Analysis of BPHTB Tax Potential

Tax potential as explained by (Alfirman, 2003)is a tax ratio that will occur if the economy uses all resources and ability to collect all that is obtained from tax revenues from the results provided by the area. To find out the potential of BPHTB Tax, you can do this by calculating its level of effectiveness. Effectiveness has a reciprocal measure between target and realization. The greater the realization obtained, the more effective the program or activity will be. The level of effectiveness of regional tax revenue is measured using the following formula :

$$\text{Effectiveness} = \frac{\text{realization of BPHTB revenues}}{\text{Target BPHTB}} \times 100\%$$

The tax contribution value is then analyzed by taking into account the Tax Contribution Percentage Classification Criteria issued by the Ministry of Home Affairs' Research and Development Team, Table 5 Tax Contribution Percentage Criteria Classification is presented as follows:

Table 5. **Effectiveness Ratio Classification**

Presentase	Criteria
>100%	Very Effective
100%	Effective
90%-99%	Effective Enought
75%-89%	Less Effective
<75%	Ineffective

Source: Mahmudi, 2010

Tabel 6. BPHTB Tax Effectiveness

Effectiveness Criteria				
Year	Target	Realization	%	Effectiveness
2018	351.000.000.000	384.109.332.739	109,43%	Very Effective
2019	401.000.000.000	464.118.368.011	115,74%	Very Effective
2020	374.686.383.918	465.416.313.975	124%	Very Effective
2021	711.600.000.000	477.946.170.903	67%	Very Effective
2022	622.511.544.989	702.223.912.075	113%	Very Effective

Source: various sources processed 2023

4.2. Discussion
Analysis related to the regional income of Semarang City with each contribution and level of effectiveness.

BPHTB is a type of Regional Tax which according to Law no. 28 of 2009 is stated as the district/city regional authority to collect and manage it, however in other provisions BPHTB is still included as part of the central government's authority to collect and manage it, and is included in the balancing fund, namely in the profit sharing fund as regulated by article 160 paragraph (2) letter b. The regulation of BPHTB as part of the balancing fund is also found in Law no. 33 of 2004 (Article 11 paragraph (2) letter b, and shows that there is a lack of synchronization between one legal provision and another. It is a part that can indicate legal uncertainty, if the provisions of the legal regulations, both Law No. 32 of 2004 and Law No. 33 of 2004 apparently regulates differently from the provisions of Law No. 28 of 2009. The difference is regarding the legal sources of BPHTB which can have legal consequences in tax management.

Meanwhile, through the authority to collect and manage BPHTB as a type of Regional Tax, which according to the Law on Regional Taxes and Regional Levies, which was previously the authority of the Central Government to collect and manage it, the enactment of Law no. 28 of 2009 is important for regions to welcome it and complement it in the form of a Regional Regulation on Regional Taxes and Regional Levies. The magnitude of the potential for PAD income sourced from BPHTB can only be rivaled by PBB, while other sources are not comparable to revenues from either BPHTB or PBB. As a consequence, there will be a reduction in the regional portion to obtain the Balancing Fund, especially in profit sharing, because the collection and management of BPHTB has been handed over to the district/city regions, and requires the district/city regional government to make the source bases from BPHTB as a source for development. Again.

Contribution is used to determine the extent to which local taxes contribute to PAD revenues. Based on the table 2 In 2018 BPHTB contributed a PAD contribution of 21% which was included in the medium category. In 2019 BPHTB's contribution increased by 1% and was included in the medium category. In 2020 there was an increase again from the previous year of 1%, but in 2021 BPHTB experienced a decrease of 3% from the previous year. The BPHTB realization figure is far from the target figure that has been set. The decrease in BPHTB's contribution to PAD in 2021 is the impact of Covid 19. In 2022 the economy will start to improve as seen from the BPHTB contribution which has increased from the previous year by 8%.

Tax Reduction Program for Acquisition of Land and Building Rights (BPHTB) in Semarang City.

In the city of Semarang there are no regulations regarding BPHTB tax relief, so it is necessary to make official regulations regarding BPHTB assessment reductions and relief.

Potential and projections related to Land and Building Rights Acquisition Fees (BPHTB) in Semarang City.

Tax potential as explained by (Alfirman, 2003)is a tax ratio that will occur if the economy uses all resources and ability to collect all that is obtained from tax revenues from the results provided by the area. To determine the potential for tax collection (tax collection), BPHTB is usually measured by the tax coverage ratio, namely the ratio between the actual tax that has been successfully collected compared to the actual tax potential that exists in the economy. The tax coverage ratio approach contains one crucial thing that influences the numbers it produces, namely the method or approach used to measure potential tax variables.

Based on the table 4 the growth of BPHTB is still high and its contribution to regional taxes is also still high, so BPHTB is a tax that has excellent potential. BPHTB's excellent potential will contribute even more in the future by implementing a collection system that adopts land price references issued by institutions such as the National Land Agency. Projections of prime tax potential must be accompanied by appropriate strategies for collecting them. Thus, the tax contribution will be increasingly significant to regional tax revenues in Semarang City

Optimization Strategy for Land and Building Rights Acquisition Tax (BPHTB) in Semarang City.

The effectiveness of BPHTB tax collection at the Semarang City Regional Revenue Agency is evaluated by comparing the actual amount collected with the amount planned to be collected within a certain time period. It is possible to give a percentage estimate for the amount of effectiveness. The effectiveness of groundwater tax revenue can be evaluated based on the number of revenue objectives and the actual amount of groundwater tax revenue received can be evaluated by comparing the actual revenue generated by the tax with the expected revenue generated by the tax over a predetermined amount of time.

The BPHTB tax collection rate in 2018 was 109.43%. This shows that there is very high effectiveness where the realization figure exceeds the target set. The effectiveness of the BPHTB tax in 2019 is higher than in 2018. The BPHTB tax is set at 115.74% which places it in the very effective category. In 2020, the realization percentage and BPHTB tax target was 124%, an increase of 8.26% from the previous year, making it in the very effective category. But in 2021 there was a drastic decrease of up to 57% from the previous year. The realization

rate is lower than the specified target so that it is included in the less effective category. This decrease is one of the impacts of Covid-19, but in 2022 the BPHTB realization rate will increase again by 113% so it is included in the very effective category. The increase that occurred in 2022 shows that there is a post-covid 19 economic recovery.

5. Conclusion

From the results of the analysis and discussion it can be concluded that:

1. BPHTB Tax Potential on Regional Income in the City of Semarang
   From the presentation of the analysis of BPHTB's potential contribution to Semarang City Regional Income, it is included in the medium criteria for 5 consecutive years from 2018 to 2022.
2. Effectiveness of BPHTB taxes in Regional Development in the City of Semarang
   From the analysis in the effectiveness table, it can be concluded that the realization of BPHTB Tax against targets in 4 years 2018, 2019 2020 and 2022 is considered very effective because it is above 100 percent. Meanwhile, in 2021 it is included in the less effective criteria because it is below 100 percent. This is understandable because of the possibility that the Covid 19 pandemic will have an influence on the realization of BPHTB taxes.
3. Projection of BPHTB tax revenue in Semarang City
   Based on forecasting analysis in the next 4 years from 2023 - 2025, it is estimated that there will be an increase. For 2023, based on forecasting, the realization of BPHTB tax revenue will be IDR. 706,601,278,256 exceeds Bappeda's target of Rp. 675,000,000,000.

Based on the identification and analysis of strategic issues by paying attention to external and internal environmental conditions in the implementation of BPHTB tax collection, several appropriate strategies have been successfully formulated to increase BPHTB revenue in Semarang City, as follows:

1. Strategy to increase the quantity and quality of road infrastructure. This strategy is very appropriate in an effort to increase BPHTB tax revenue in the city of Semarang because with increasing road access and better road quality, the selling value of land and buildings will increase rapidly.
2. Strategy to increase socialization regarding BPHTB taxes. This strategy is very appropriate to implement in order to increase BPHTB revenue in the city of Semarang because with socialization the public will know and understand their obligations as good citizens, and can provide an understanding of the benefits that taxpayers obtain by paying taxes.
3. Strategy for improvement and determination of land price standards (land value zones) through the decision of the Regional Head, adjusted to the current land prices. This strategy is very appropriate to use in increasing regional revenues from BPHTB taxes because in the current situation there are still taxpayers who evade taxes by lowering the selling value of tax objects from their actual value, so a price standard based on the area or land value zone is needed as a guide for the Regional Revenue Service. in calculating the sales value of tax objects. This is easy to do because currently regional heads and DPRD have commitment or support for the Regional Revenue Service in increasing PAD.

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