

# The Effectiveness of BPHTB Online in The Effort of Preventing Tax Funds and Regional Revenues in Asahan District

Rahmat Lubis<sup>1</sup>, Bastari<sup>2</sup>, Utary Maharany Barus<sup>3</sup>, Maria<sup>4</sup>

<sup>1-4</sup>Faculty of Law, University of North Sumatra, Indonesia

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## ABSTRACT

This research is descriptive in nature. a method for describing an ongoing state or situation, the purpose of which is to produce information about research subjects to examine ideal problems. The data source of this research is secondary data. Documented data was used as a data collection tool for this study, supported by candid interviews with tax officers in Asahan District and notaries working at Batu Bara. Based on the survey results, it turns out that online verification of the Asahan District BPHTB (Regional Financial and Asset Management Agency) cannot actually be carried out because the levy is not regulated regionally. from BPHTB. The constraints faced by the Regional Office for Finance and Asset Management in Asahan Regency lie in the era of e-government. - There are still taxpayers at BPHTB who do not understand how to use e-BPHTB, so that taxpayers find it difficult to enter information about BPHTB online, as well as incomplete local tax information and communication to the public. Information is an important source in policy implementation, the availability of sufficient information to support good policy implementation, information on BPHTB tax policy implementation.

## ABSTRAK

Penelitian ini bersifat deskriptif yaitu. suatu metode untuk menggambarkan keadaan atau situasi yang sedang berlangsung, yang tujuannya adalah untuk menghasilkan informasi tentang subjek penelitian untuk menelaah masalah-masalah yang ideal. Sumber data penelitian ini adalah data sekunder. Data terdokumentasi digunakan sebagai alat pengumpulan data untuk penelitian ini, didukung oleh wawancara jujur dengan petugas pajak di Kabupaten Asahan dan notaris yang bekerja di Batu Bara. Berdasarkan hasil survei, ternyata verifikasi online BPHTB (Badan Pengelolaan Keuangan dan Aset Daerah) Kabupaten Asahan sebenarnya tidak bisa dilakukan karena pungutannya tidak diatur secara kedaerahan. dari BPHTB. Kendala yang dihadapi Kanwil Bidang Pengelolaan Keuangan dan Aset Kabupaten Asahan terletak pada Era e- pemerintahan. Masih terdapat wajib pajak di BPHTB yang belum memahami cara penggunaan e-BPHTB, sehingga wajib pajak kesulitan untuk memasukkan informasi tentang BPHTB secara online, serta informasi dan komunikasi pajak daerah kepada masyarakat kurang lengkap. Informasi merupakan sumber penting dalam implementasi kebijakan, ketersediaan informasi yang cukup mendukung implementasi kebijakan dengan baik, informasi implementasi kebijakan perpajakan BPHTB.

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### Corresponding Author:

Faculty of Law,  
University of North Sumatra,  
Jl. Universitas No.19, Padang Bulan, Medan, Sumatera Utara, 20155, Indonesia.  
Email: rahmatlubis18@gmail.com

## I. INTRODUCTION

Of course the development of a nation to realize a just and prosperous society requires enormous capital. Capital, both in the form of money and other forms of influence and economic value, plays

an important role in at least two ways. Economic Growth Increasing Tax Revenue One of the most important assets for achieving Indonesia's national development is tax revenue. Tax is one of the most important government revenues for the implementation and development of a nation, which aims to increase prosperity and welfare. On this basis, taxes hold people accountable for the running of government through cooperation. In fact, not all Indonesians have to pay taxes.

Tax is one source of government revenue that can be used as a tool to regulate economic activity. Taxes, in the sense of attracting people to cash, also play a role as a tool or means to fund cash optimally. Funds from taxes are used for administrative and governmental activities. Tax is a social phenomenon in society, without society there will be no taxes. Tax is actually an obligation in the sense that a member of society owes the community, and an obligation in the legal sense is an agreement (*verbinten*).

Land is a human need to meet the needs of his life. Because humans always live and carry out activities on earth, it can be said that humans are always in direct or indirect contact with the earth. Land is one of the basic human needs, apart from clothing, food and shelter.

The transfer of rights to land and buildings is closely related to legal certainty and is marked by proof of the transfer of rights. In order to create legal consequences and legal certainty regarding ownership of land and buildings, the transfer of rights to land and/or buildings must be carried out according to the laws and regulations that apply to them. Acquisition of rights by surrender of rights must be carried out in writing using documents approved and registered with the competent authority, namely the local jurisdictional office. That is, the right to land and buildings belongs to the person who obtained it legally and can be defended against all parties.

Based on Article 33(3) of the 1945 Constitution, that the land, water and natural resources contained therein are managed by the state and used for the greatest prosperity of the people. As part of the earth, land with a social function does not only cover the basic needs of residential and commercial space, but is also a very profitable investment vehicle. Buildings also have economic benefits for their owners. Based on these preambles, the owners of land and buildings are required to hand over some of the economic value they obtain to the State through the payment of taxes, which in this case is known as Land and Building Rights Acquisition Fees (BPHTB).

BPHTB is one of the objective taxes or taxes that are payable and must be paid by parties who obtain land and building rights prior to the signing of the deed of transfer of land and building rights made before the PPAT, or before the decision letter granting the land and building rights is made and signed by an authorized official, in this case an official at the land office where the land is domiciled.

Acquisition of rights to land and buildings occurs because of the transfer of rights which includes legal events and legal actions that occur between people or legal entities as legal subjects who are given the authority by applicable law and legal regulations to have rights to land and buildings, and according to According to law, the transfer of rights occurs because of 2 (two) things, namely the right to transfer and the right to be transferred.

BPHTB collection is a very important part of the process of transferring rights (transfer of title) to land and buildings in Indonesia, because Notaries and Land Deed Deed Officials (PPAT) are prohibited from signing deed of transfer of rights before the taxpayer pays the BPHTB properly. Land and Building Rights Acquisition Fees (BPHTB) prior to the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, were taxes collected by the central government. Due to regional autonomy, there have been reforms in the area of regional taxes since the promulgation of Law Number 28 of 2009 concerning Regional Taxes and Levies. BPHTB is a local tax imposed by the district/city government.

In fact, taxpayers face practical difficulties and tax authorities must be willing to help taxpayers who have difficulty paying their taxes. B. Difficulty filling out the e-BPHTB tax form. The new taxation

system establishes a self-assessment system that requires taxpayers to actively fill out forms, so that if the form is difficult for taxpayers to understand, it will be increasingly difficult for taxpayers to pay their taxes. In such circumstances it is hoped that the tax apparatus can help alleviate the difficulties of taxpayers by providing the maximum assistance. The ease of use of e-BPHTB hides various weaknesses, for example the data entered may be invalid. Another weakness of using e-BPHTB is that there are certain parties who may not comply with the law so they pay BPHTB taxes. Of course, this hurts the state, especially local residents, because the tax department reduces local revenue. The legal problem with BPHTB collection in Asahan Regency is that so far there has been no regulation in the form of a regional regulation as the legal basis for BPHTB collection. The legal basis for collecting BPHTB in Asahan Regency is the Regulation of the Regent of Batu Bara No. 13/13/2011, Toll Collection Systems and Procedures for Acquisition of Land and Building Rights in Asahan Regency. However, the provisions of Article 95(1) of Law no. 28 of 2009 stipulates that taxes must be determined in advance by regional regulations (Perda). Based on this, local governments must first make regional regulations governing BPHTB. In the absence of local government regulations, local governments cannot collect BPHTB. especially locals, because the tax department reduces local revenue. The legal problem with BPHTB collection in Asahan Regency is that so far there has been no regulation in the form of a regional regulation as the legal basis for BPHTB collection. The legal basis for collecting BPHTB in Asahan Regency is the Regulation of the Regent of Batu Bara No. 13/13/2011, Toll Collection Systems and Procedures for Acquisition of Land and Building Rights in Asahan Regency. However, the provisions of Article 95(1) of Law no. 28 of 2009 stipulates that taxes must be determined in advance by regional regulations (Perda). Based on this, local governments must first make regional regulations governing BPHTB. In the absence of local government regulations, local governments cannot collect BPHTB. especially locals, because the tax department reduces local revenue. The legal problem with BPHTB collection in Asahan Regency is that so far there has been no regulation in the form of a regional regulation as the legal basis for BPHTB collection. The legal basis for collecting BPHTB in Asahan Regency is the Regulation of the Regent of Batu Bara No. 13/13/2011, Toll Collection Systems and Procedures for Acquisition of Land and Building Rights in Asahan Regency.

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## II. METHOD

### **Types of research**

This type of applied research is normative research. Normative legal research is research that is done well in the workplace without scrambling for data from the public. Normative legal research, also called doctrinal research (doctoral research), only focuses on legal materials in the library and only focuses on reading and analyzing these materials, so field research is not permitted.

### **Nature of research**

The essence of this research is descriptive analysis, which is a method to describe the current situation or situation whose purpose is to provide data about the subject of study, ideally based on legal theory or applicable legal regulations to be considered and analyzed. .

### **Research approach**

There are several approaches to legal research, in which researchers obtain information from various aspects that are relevant to the questions they answer.

### **Research data sources**

Sources of legal research can be divided into research sources in the form of primary legal materials and secondary legal materials.

### **Data analysis**

Data analysis is the process of organizing and using data into patterns, categories, and basic descriptors, finding themes, and formulating working hypotheses suggested by the data. In normative legal research, the meaning is essentially the activity of organizing documented legal materials, codification is the process of documented legal materials to facilitate analysis and construction work, a means for classifying legal materials.

### III. RESULT AND DISCUSSION

Efforts Made to Overcome Obstacles Experienced by the Asahan Regency Regional Financial and Asset Management Service in Implementing Online Verification of Land and Building Rights Acquisition Fees (BPHTB).

The existence of an online tax payment system implemented by the government is actually to maximize tax revenue and to avoid tax evasion. The realization of tax revenue has not been achieved due to Indonesia's tax conditions which experience many problems. One of them is the difficulty for tax authorities to obtain complete and accurate data and information from the banking sector and other financial sectors, due to the existence of the Law on Bank Secrecy to find out potential taxation in Indonesia, both domestically and abroad. Apart from that, the taxation problem has also caused a lot of Indonesian people's assets to be rushed to countries that have low tax rates and are even tax-free (tax heaven countries). The assets that were rushed were of course not reported in

Annual Tax Return (SPT). This is done because both individual and corporate taxpayers tend to seek the lowest possible tax payments and even try to avoid it. Tax avoidance is one of the efforts of taxpayers to reduce the amount of tax that should be paid either by tax avoidance or tax evasion. Tax avoidance is an effort to minimize the permissible tax burden as long as it does not violate applicable regulations, while tax evasion is an effort to minimize the tax burden by violating or opposing applicable regulations. In response to this, the Directorate General of Taxes issued a tax amnesty policy which aims to allow assets that have not been reported and assets that are abroad to return to Indonesia (repatriation) so that they can become capital to finance development in Indonesia. With the existence of a tax amnesty policy, of course it can encourage taxpayers to disclose assets that are not reported.

The Directorate General of Taxes has also modernized tax administration by applying the latest information technology in tax services such as e-SPT, e-registration, e-filing, e-billing, e-nofa, and e-faktur which can be accessed online. Taxpayers no longer need to come and queue to submit their tax obligations to the tax office, because this wastes taxpayer time which results in taxpayers being lazy to submit their tax obligations, not to mention the limited operating hours of the tax office. With the existence of tax facilities that can be accessed online and can be accessed anytime and anywhere, it is expected to facilitate and encourage taxpayers to fulfill their tax obligations. In addition, with the modernization of tax administration, it can monitor the service process, so that services can be carried out quickly and transparently. Until now there are still taxpayers who think that the taxes they pay will be misused or corrupted, this is what causes taxpayers to deliberately understate the taxes that should be paid.

According to Rahayu, transparency in reporting tax spending is important because it is hoped that it can provide information to taxpayers so that it can be used as a consideration that the taxes they pay are not misused by the government and the allocation is clear. The description above describes tax fraud committed by taxpayers by reducing the tax burden that should be paid, resulting in not maximizing state revenue.<sup>6</sup> One of the things that can trigger taxpayers to take tax evasion is an inefficient tax administration system. Where in reporting tax obligations, taxpayers have to come directly to the tax office and queue so that it wastes time, not to mention the limited tax office working hours. Based on that then, the government is modernizing tax administration in order to facilitate taxpayers in fulfilling their tax obligations. Basically the tax system is about the level of tax rates, tax mechanisms and accountability for tax contributions needed to finance state administration and development. Taxpayers are entrusted with paying, calculating and self-reporting the amount of tax owed (self-assessment), so that through this system it is hoped that tax administration can be carried out more neatly, controlled, simple, and can be easily understood by taxpayers. The relevance of the tax system to the attribution theory is that each taxpayer has his own view of the tax system. Basically the tax system is about the level of tax rates, tax mechanisms and accountability for tax contributions

needed to finance state administration and development. Taxpayers are entrusted with paying, calculating and self-reporting the amount of tax owed (self-assessment), so that through this system it is hoped that tax administration can be carried out more neatly, controlled, simple, and can be easily understood by taxpayers. The relevance of the tax system to the attribution theory is that each taxpayer has his own view of the tax system. Basically the tax system is about the level of tax rates, tax mechanisms and accountability for tax contributions needed to finance state administration and development. Taxpayers are entrusted with paying, calculating and self-reporting the amount of tax owed (self-assessment), so that through this system it is hoped that tax administration can be carried out more neatly, controlled, simple, and can be easily understood by taxpayers. The relevance of the tax system to the attribution theory is that each taxpayer has his own view of the tax system. calculating and self-reporting the amount of tax payable (self-assessment), so that through this system it is hoped that tax administration can be carried out more neatly, under control, simply, and can be easily understood by taxpayers. The relevance of the tax system to the attribution theory is that each taxpayer has his own view of the tax system. calculating and self-reporting the amount of tax payable (self-assessment), so that through this system it is hoped that tax administration can be carried out more neatly, under control, simply, and can be easily understood by taxpayers. The relevance of the tax system to the attribution theory is that each taxpayer has his own view of the tax system.

If the implementation of the self-assessment system is better, it will produce optimal taxes, as well as increase taxpayer compliance in paying their obligations so that the tendency to take tax evasion actions decreases and vice versa if the taxation system is bad, taxpayers commit fraud such as tax evasion actions will increase. Another factor that causes tax evasion is discrimination. The existence of discriminatory behavior in taxation is an act that causes reluctance of the public/taxpayers (both domestic and foreign) in fulfilling their tax obligations. In the field of taxation, discrimination is a condition where the Directorate General of Taxes differentiates the treatment of each taxpayer. The theory of attribution to discrimination has something in common, namely that the behavior of a person is consistent from time to time. This discrimination will increase tax evasion that will be carried out by taxpayers, where this condition is caused by the Directorate General of Taxes itself being unable to act fairly. The more tax regulations that are considered as a detrimental form of discrimination, the more people tend to disobey the regulations. It can be concluded that the higher the discrimination regarding taxation in Indonesia, the higher the taxpayers will commit tax evasion. Based on the various obstacles as in the previous chapter, various efforts were made by the Asahan Regency Regional Finance and Asset Revenue Service.

It is acknowledged that the implementation of online BPHTB verification is still a new item in the public service system in Indonesia, so that people's nervousness about the new system is an excuse for not paying taxes. Even though with an online system, it will avoid the culture of extortion and tax leakage or evasion. The problem most often encountered is the reluctance of the public to verify BPHTB online due to limited knowledge regarding the use of e-BPHTB. To overcome this, a massive socialization was carried out to the community regarding the ease of BPHTB tax management. Based on the theory of authority, local governments, in order to boost their APBD from the tax sector, must provide facilities that make it easier for the public to pay taxes. There should be no tax service only with advice as it is,

Based on the theory of tax collection, the implementation of online BPHTB verification, there is a loophole for taxpayers not to or avoid paying BPHTB taxes. Therefore, the government of Asahan Regency must find a powerful formula to obtain even greater tax potential. This means that theoretically tax collection, especially the theory of the principle of purchasing power, then tax collection that is not in accordance with the existing tax potential will certainly hinder the development that has been planned by the government. Even though taxes are one of the sources of funds needed for the process of people's welfare. This means that local governments must see and

close loopholes for the public to avoid paying taxes. Even though it has been verified online, however, it turns out that there are still gaps for taxpayers to avoid taxes. This means that even though there has been an implementation of BPHTB verification online with the aim of minimizing tax evasion, in reality there are still loopholes for not paying/avoiding the obligation to pay taxes. It is certain that even though it has been done online, the system is still not perfect. Based on these conditions, there must be an alternative option, which is to continue using the manual as well as the eBPHTB. This alternative is needed when the server or internet network is damaged, so that tax collection is not disturbed, the manual system is used. Using the manual method is still necessary considering not only the facilities are still imperfect, but also some taxpayers are also not familiar with the online or electronic system. The Asahan Regency Government must continue to look for effective ways so that existing internet facilities can support the e-BPHTB. The existence of adequate internet facilities, of course, will speed up tax payments by taxpayers and to minimize the occurrence of tax evasion.

Using internet facilities in collecting taxes is one of the efforts to make it easier as well as to narrow the space for tax evasion. The problem is that the data provided by the taxpayer is not necessarily correct. This of course can be detrimental to the state in financial terms. This means that the expected potential will be different from the reality on the ground. The result is that the development carried out will of course be slowed down or even no development at all. Based on these conditions, the BPHTB verification process is not enough just to rely solely on online, but also to check it factually in the field. The authority to collect BPHTB that has been obtained by the regions must be utilized to the fullest extent possible. Regional government as a body that is given the authority to collect regional taxes, also cannot rely on digital verification and ignore factual verification. This needs to be considered, because not all taxpayers are law-abiding people. To anticipate tax evasion, factual verification must also be carried out.

#### IV. CONCLUSION

Whereas the online verification of land and building rights acquisition fees (BPHTB) by the Asahan Regency Regional Finance and Asset Management Service cannot actually be carried out because there is no regional regulation that regulates the collection of BPHTB. Collection of BPHTB without a regional regulation that regulates BPHTB is a violation contained in Article 95 paragraph (1) of Law Number 28 of 2009.

Whereas the obstacles faced by the Regional Finance and Asset Management Office of Asahan Regency were that during the management of the e-BPHTB there were still taxpayers who did not understand using e-BPHTB, so that taxpayers had difficulty inputting BPHTB data online and lack of information and communication about regional taxation to the public. Information is an important source in policy implementation, the availability of sufficient information is very supportive of policy implementation, information on how to implement BPHTB tax policies. The lack of information and communication on regional taxation to the public has resulted in general taxpayers not knowing for sure their tax obligations, one of which is the obligation to pay BPHTB taxes.

That until now, legally speaking, there is no regional regulation that regulates the collection of BPHTB in Asahan Regency. So far, the legal basis for implementing BPHTB is Batu Bara Regent Regulation No. 13 of 2011 concerning Systems and Procedures for Collection of Fees for Acquisition of Land and Building Rights in Asahan Regency. Even though Article 95 paragraph (1) of Law no. 28 of 2009 stipulates that taxes must be determined in advance by Regional Regulation (Perda).

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