

Implementation of the Customs Collection Policy Rights to Land and Building in North Toraja Regency

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Abstract

This study used descriptive qualitative method. The data collection techniques used were interviews, observation, and document review. Data analysis techniques are used starting from the data collection stage, data reduction, data display, data verification, until the conclusion stage. The results showed that the communication aspect was running quite well. In the aspect of resources, it is good enough because of adequate staff, both in quality and quantity. In the disposition aspect, employee placement is quite effective with the existing structure. In the aspect of bureaucratic structure, it has not been going well. Even though there is a Standard Operating Procedure that is used as a reference in carrying out the work, the stages are too long. Thus, it can be suggested that in the communication aspect, the Regional Revenue Agency conducts outreach directly to the community by coordinating with the sub-district and lurah / head of lembang to present the community as participants. On the resource aspect, it is necessary to improve the capacity of employees through technical guidance activities related to services. In the disposition aspect, there is a need for consistency from the leadership and employees in their duties and responsibilities because of the high incentives provided. In the aspect of bureaucratic structure, it is necessary to simplify standard operating procedures so that they are easy to run. Furthermore, it requires commitment and consistency from employees in order to properly implement these standard operating procedures.

Keywords: Collaborative Governance, Stakeholders, Organizing the Pinisi Festival

Introduction

Tax obligations are private public obligations and these cannot be transferred to other people. However, in the case of a tax collection system that uses a self-assessment system, taxes can be authorized. Therefore, the taxpayer can ask for help or give power of attorney to other people, but the obligation remains attached to him and the taxpayer has the right to be responsible even though another person appointed by him can be held accountable (Intifada, 2019).

In accordance with Law Number 28 of 2009 Article 87 paragraphs 4 and 5, the minimum NPOPTKP amount is IDR 60,000,000.00 (sixty million rupiah) for each taxpayer. NPOPTKP is basically a certain amount of the acquisition value of a tax object (NPOP) that is not subject to tax. This means that if the NPOP which is the basis for imposing taxes is less than the amount of the NPOPTKP determined by a district/city, then there is no BPHTB for the tax object to be paid by the taxpayer. Meanwhile, if the NPOP is more than the stipulated NPOPTKP, the tax object will be subject to tax, where the amount of tax payable is calculated from the difference between the NPOP and NPOPTKP.

As Government Regulation Number 55 of 2016, especially in article 1 paragraph 11, it reads that the Fee for Acquisition of Land and Building Rights, hereinafter abbreviated as BPHTB,

is a tax on the acquisition of land and/or building rights. Furthermore, in Article 13, it states that collection is a series of activities starting from collecting data on tax objects and subjects, determining the amount of tax payable to collecting taxes on taxpayers and supervising their deposit.

Furthermore, the Regional Government of North Toraja Regency related to Land and Building Rights Acquisition Fees (BPHTB) is regulated in North Toraja Regency Regional Regulation Number 2 of 2011 concerning Regional Taxes. In the BPHTB Regional Regulations which are included in Regional Taxes are regulated in Article 57, including (1) Under the name of Land and Building Rights Acquisition Fees, a Duty is imposed on the acquisition of land and/or building rights.

The presence of these Regional Regulations is a regional operation of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies as one of the efforts to realize regional autonomy that is independent and responsible, then financing government administration, implementation of development and community development in North Toraja Regency which is originating from Regional Original Income (PAD), especially those originating from regional taxes can be increased so that regional independence in terms of financing can be realized.

Efforts to increase local taxes are carried out by improving the management and increasing the performance of collection and regulation of local taxes that can be collected in North Toraja Regency. Regional tax collection policies are implemented based on the principles of democracy, equity and justice, community participation and accountability by taking into account regional potentials. Regional tax policies should not cause high economic costs and also not burden the community.

As stipulated in Law Number 21 of 1997, the BPHTB rate is set at 5%. This shows that when it was still a central tax, the rate used in tax calculations was a single proportional rate. This tax rate is applied nationally for all types of acquisition of land and/or building rights. However, the provisions regarding tax rates in Law Number 28 of 2009 have changed, namely in article 88 it is stated that the BPHTB rate is set at a maximum of 5%. The provisions regarding BPHTB rates do not explicitly determine whether to use a proportional tax rate for all types of rights acquisition.

In other words, it is possible for local governments to set different tax rates for different types of acquisition of land or building rights that are subject to tax. One of the conditions that must be complied with is that the amount of the tax rate cannot be greater than 5%.

This distortion is an obstacle in collecting land and building rights acquisition fees (BPHTB) in North Toraja Regency. As was the case with Hermin Rante Tendok (54 years) buying a plot of land from Jois Malupu (54 years) covering an area of 328 m² in Tellunglipu Matallo Village, Tellunglipu District, on July 4 2008 in the Deed of Sale and Purchase No. 57/JB/KT VII/2008 with a value of IDR 30,000,000. The land is included in the Land Value Zone (ZNT). In 2019 the land heirs wanted to take care of the legality/certificate of ownership rights with the requirement to pay BPHTB, but when these requirements were submitted, the heirs objected because they were subject to a BPHTB tax value of around IDR 1,000,000/ meter², with great regret the heirs discouraged him.

Based on North Toraja Regent Regulation Number 18 of 2019 concerning Determination of NIR (Average Index Value) and ZNT (Land Value Zone) and Regent Decree No. 889 concerning Determination of Classification and NJOP. In the North Toraja Regent Regulation Number 18 of 2019 it is also stated that the NIR and ZNT of the Tellulipu Matallo Village are as follows;

Table 1. NIR and ZNT Provisions of Tellulipu Matallo Output

Old ZNT		New ZNT	
Code	NIR	Code	NIR
AA	58.340	AA	1.283.310
OFF	83.050	OFF	1.096.620
AND	120.370	AND	1.633.310
TO	170.580	TO	2.566.310
AE	136.920	AE	1.400.000
OF	88.160	OF	1.633.310

Source: North Toraja Regent Regulation No. 18 of 2019, 2020

Based on table 1, it can be seen that there is a change in land NIR from the old to the new according to the land value zone. If the land for which the certificate is to be made is under code AB, then referring to the Pergub is correct according to NIR.

In addition, another problem faced is the implementation of BPHTB collection, which indicates that there are still taxpayers who do not know about the imposition of BPHTB for the acquisition or transfer of land and buildings. Communities tend to be aware of the imposition of BPHTB on the acquisition or transfer of land and building rights from the Notary/PPAT.

Departing from the problems mentioned above, there are indications that an error has occurred in terms of implementation of the policy, namely the lack of outreach and information to the public about the new policy (PerBup No. 18 of 2019) regarding changes to ZNT and NIR so that the public does not know. As a result of this ignorance, the public objected and even postponed the processing of the certificate due to the high NIR value that had to be paid as BPHTB tax.

Table 2. Target and Realization of BPHTB North Toraja Regency

Year	Target (IDR)	Realization (IDR)	Percentage
2015	1.860.000.000	1.001.953.500	53,87
2016	1.860.000.000	571.355.400	30,72
2017	2.000.000.000	855.169.550	42,75
2018	1.500.000.000	2.379.225.383	158,62
2019	2.500.000.000	2.038.882.538	81,55

Source: Bapenda North Toraja Regency, 2020

Based on table 2, it can be seen that overall the realization of BPHTB in North Toraja Regency never reached the target, while the realization exceeded the 2018 target because the target set was lowered from the previous year. If it is related to the examples of cases that occurred before, it is suspected that the factors causing the realization of the BPHTB were not achieved due to the lack of outreach to the public.

As said by Edward III (Winarno, 2002: 118) that policy implementation can basically be influenced by four factors, namely communication, resources, disposition and bureaucratic structure. Seeing these factors, there is a close interrelated relationship in policy implementation, especially the implementation of the policy of collecting Land and Building Rights Acquisition Fees in North Toraja Regency.

As Article 33 paragraph (3) of the Amendments to the 1945 Constitution states that land and water, as well as the natural resources contained therein are controlled by the state and used as much as possible for the prosperity of the people. The earth referred to is land which is a gift

from God Almighty having a social function, other interests to meet basic needs, business land or a profitable investment tool. On the land is located a building which also provides economic benefits to the owner. It is only natural that the owners or those who obtain Land and Building Rights hand over some of the economic value obtained to the government through paying taxes.

Tax is an important component in development in Indonesia because the tax sector in Indonesia is the largest source of income for the state. Therefore taxes play an important role for the implementation of national development. Without society, there cannot be a tax.

Taxes and state revenues that are coercive as meant in the 1945 Constitution are capital and sources of financing for state development. Therefore, regarding this matter, clear arrangements must be obtained and implemented consistently, and followed by binding and coercive legal sanctions to ensure the continuation of national development.

Land and Building Rights Acquisition Fee (BPHTB) is a tax that is imposed on the acquisition of land and or building rights. Acquisition of Land and/or Building Rights is a legal act or event resulting in the acquisition of land and/or building rights by an individual or entity. Land rights are land rights including management rights, along with buildings on it as stated in Law Number 5 of 1960 concerning Basic Agrarian Basic Regulations and applicable laws and regulations

The increase in development activities in all fields causes an increase in the need for the availability of land and or buildings. Meanwhile, the supply of land and/or buildings is very limited. Given the importance of land and or buildings in life, it is only natural that individuals or legal entities who obtain economic value and benefits from land and or buildings due to the acquisition of land and or building rights are subject to tax by the state.

One type of tax that is a potential source of tax that should be explored in accordance with the current situation and economic conditions as well as the development of the nation's development is the type of Land and Building Rights Acquisition Fee (BPHTB).

The object of the Land and Building Rights Acquisition Fee (BPHTB) is the acquisition of land and or building rights which can be in the form of land (including plants on it), land and buildings, or buildings.

Along with the implementation of regional autonomy, the BPHTB which was previously managed by the Central Government, but based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD) was delegated to Regional authority (Article 180 number 6 of the PDRD Law). Specifically regarding BPHTB it is regulated in Article 85 to Article 93. BPHTB has officially become a regional tax. Law Number 28 of 2009 replaces Law Number 34 of 2000. The fundamental difference between the two laws is that Law Number 28 of 2009 is limited in nature, while Law Number 34 of 2000 is numerative in nature.

Regional taxes are mandatory levies on individuals or entities carried out by the regional government without a balanced direct counter-performance that can be forced based on applicable laws and regulations, which are used to finance regional government administration and regional development. Regional taxes are divided into two types, namely Provincial taxes which are managed by the regional government at the Provincial level and Regency/City Taxes which are managed by the Regency/City level local governments. BPHTB is one of eleven types of local taxes at the Regency/City level.

This study aims to determine and analyze the implementation of the policy of collecting Land and Building Rights Acquisition Fees (BPHTB) in North Toraja Regency.

Methods

Research Approach

This study uses qualitative methods to seek answers regarding the implementation of the policy of collecting Land and Building Rights Acquisition Fees (BPHTB) in North Toraja Regency. The type of research used is descriptive, namely the type of research that describes phenomena or events as they are. Qualitative research is a research process that explores social and human issues, where the researcher builds a view and an overall picture analyzes words, reports in detail the views of informants and does so in a naturalistic research setting

Data collection technique

Interview, namely the process of obtaining information for research purposes by way of question and answer while face to face between the interviewer and the informant or the person being interviewed using an interview guide (guide). Observation, which is a technique used to collect data sourced from events. The event in question is an event that took place at the time of research or an event in the past or the result of an event. The event in this study is the collection of BPHTB. Documentation, a large number of facts and data are stored in materials in the form of documentation.

Data source

Sources of data in this study consisted of two sources, namely primary data and secondary data. Primary data is empirical data, namely data obtained directly from respondents, through observation, in-depth interviews, and documentation. While secondary data is a large number of facts and data stored in material in the form of documentation, for example in the form of letters, diaries, reports, photographs and so on. Documentation intended in this study, such as laws, regional regulations and other policies.

In this study the selection of informants was selected by purposive sampling (intentionally). The researcher chooses the subject/object as the unit of analysis. Researchers choose the unit of analysis based on needs and assume that the unit of analysis is representative. In this study, informants were divided into two, namely key informants and additional information. The informants in question are 5 key informants consisting of the Head of Bapenda Kab. North Toraja, Secretary of Bapenda Kab. North Toraja, Kabid. Counseling Bapenda Kab. North Toraja, Tellulipu subdistrict head, and Tellulipu Matallo subdistrict head. 8 additional informants consisting of Bapenda Kab. North Toraja 2 people, Tellulipu District Staff 1 person, Tellulipu Matallo Sub-District Staff 1 person, and Community subject to Tax 4 people.

Data Analysis Techniques

The data arrangement stage, which is the stage where before starting data analysis, it is important to ensure that all data is complete, systematically recorded and labeled, so that the data becomes organized and easy to track or retrieve. The data reduction stage, namely by summarizing the data, choosing the main things, focusing on the things that are important, coding, formulating themes, categorizing and presenting the data in writing. The stage of presenting the data, namely presenting the data in the form of matrices and causal network charts. The stage of drawing conclusions. At this stage the researcher interprets and determines the meaning of the data presented.

Results and Discussion

Communication

The process of conveying information between policy makers and implementers and the public concerns the relationship between decisions that have been made and the rules regarding their

implementation, including technical implementation guidelines, so that implementers do not experience errors in implementing programs.

Based on the results of an interview with Mr. Alexander Limbong Tiku, S.H. as Head of Bapenda North Toraja Regency stated that:

"Conducting information dissemination and delivery is automatic where information is conveyed through electronic and non-electronic media. Submissions are usually people who come directly to the BAPenda Office in managing BPHTB automatically delivered directly about the implementation of ZNT which affects the value of the BPHTB. Every quarter, our Bapenda conducts internal meetings regarding monitoring and evaluation of PAD from taxes and fees handled by Bapenda, so every three months we know how far the realization has been reached and find out the problems in collection and resolve these problems."

In addition to conveying information between policy makers and program implementers as stated above, what is no less important is the delivery of information from program implementers to the target group, so that the target group understands the goals or objectives of the program. As for the BPHTB, the system for conveying the contents and objectives of the program to the community is carried out through a socialization process through deliberations.

This is in accordance with the statement from Mr. Andarias Sampe, SE. M.Sc. as the Secretary of Bapenda who stated that:

"Submission of information is carried out by providing socialization through private organizational bodies, namely notaries and related institutions, namely the sub-district office where the sub-district head is the official making the land deed (PPAT) and the lurah is the witness in making the sale and purchase deed."

This was also confirmed by Mr. Daud Pala'ngan, SE. as Head of Tallunglipu District, that:

"By serving and educating the public through the right words so that taxpayers fulfill their obligations and can even foster voluntary compliance from BPHTB taxpayers"

Based on the results of the interview above, it is known that the delivery of information from the executor is through socialization. However, there are also beneficiaries who obtain information from neighbors or colleagues. This is in accordance with a statement from one of the people in North Toraja district, that:

"In the management of BPHTB we were directed by Bapenda employees who specifically handle BPHTB by showing the procedures that need to be carried out and the conditions needed."

Through communication in the form of conveying information properly in the policy implementation process, it can make the parties involved aware of what the goals and objectives of the program are, so that there are no imbalances in its implementation. It is necessary to convey good information to all target groups, so that they know about the existence and purpose of BPHTB.

In addition, there is a need for a more comprehensive form of information delivery. Likewise from the side of the community itself as communicants, awareness needs to be raised to be more participatory in the process of receiving information so that information can be conveyed properly to all parties.

In addition to conveying information regarding program procedures and objectives, another aspect that is no less important is the clarity of the information conveyed so as to avoid

confusion and differences in perception between the wishes of the communicator and the recipient of the information.

This was stated by Mrs. Eta Y. Lande, SE. M.Sc. as the Head of Registration and Data Collection of the Regional Revenue Agency of North Toraja Regency, that:

"In my opinion, in general, the community is ready for the implementation of the NIR and ZNT Perbub. It can be seen from the people who still come to take care of the BPHTB, even though there are one or two people who have submitted their complaints but still fulfill according to the applicable procedures."

Information clarity for executors so far has been good. In addition, everything has been explained in the implementation guide and refresher training. With clear information regarding objectives and implementation instructions, it can support implementation in order to achieve goals.

In addition to the clarity of information from policy makers to implementers, what is no less important is the clarity of information for the public. As for the clarity of information regarding BPHTB to the public, it is conveyed that:

"In my opinion, the Bapenda staff who served us were quite competent in explaining to me and showing me the basis for imposing my taxes. Even though I feel heavy about my tax imposition, I am satisfied with the explanation given"

The general objectives of BPHTB have been clearly understood by the community. Although the details have not been understood by all people in North Toraja Regency. This can be caused by a lack of community participation in participating in all socialization activities held. In an effort to achieve successful implementation of BPHTB, one aspect that needs to be considered is the existence of good communication between the parties involved. What are the goals and objectives of the policy must be transmitted to the target group (target group), so that it will reduce implementation distortions in efforts to achieve the objectives of the policy program.

Communication in this case concerns the method or effort in the process of conveying information. In addition to the importance of information as a support in communication, it also requires the process of transmitting or delivering information, clarity and consistency of information. The process of conveying information about policy programs, which occurs between policy makers and implementers so that what is expected by policy makers can be achieved. In addition, the delivery of information must also be carried out between policy program implementers and the target group, in this case the community.

As the results of research by Windi (Jurnal Emba, 2015), that the BPHTB collection adheres to a self-assessment system, which is a tax collection system that gives trust and responsibility to taxpayers to calculate, deposit, and self-report tax payable. If the taxpayer does not know the basis and conditions for imposing the BPHTB, the taxpayer cannot calculate the BPHTB he owes himself. Lack of public understanding of BPHTB is one of the obstacles in collecting BPHTB.

This is the same as the results of research conducted by Nugroho and Irawan (Vocational Tax Journal: JUPASI, 2020), that there is minimal socialization carried out so that the public is not aware of the information related to the BPHTB.

The clarity of the information conveyed is important so that all related parties can understand the intent and purpose of the information and can carry out their functions. The lack of clarity of information causes misperceptions for the community, which causes implementation to deviate from its original purpose. As the results of research conducted by Erlinda, et al. (Jurnal NOTARIUS, 2020), that the consistency of information regarding pricing sometimes makes

people reluctant to pay their taxes. The community has been reviewing paying their taxes, but sometimes an underpaid Regional Work Decree is issued.

In communication between executors, it is not only a process of conveying messages, but also a process of interaction that influences each other between the parties involved. Therefore, it is necessary to pay attention to the consistency and certainty of the information conveyed, so that it does not differ from one party to another. In implementing the BPHTB policy there has been consistency according to the information previously provided. Consistency in the information submitted is necessary to avoid confusion between the parties involved in implementing the policy. Likewise with the implementation of the BPHTB program, it has been consistent according to the flow of stages previously presented, where a new stage can be carried out if the previous stage (according to the rules) has been carried out.

Resource

In implementing a program, of course, an executor is needed to support the implementation of the program properly. Without personnel to implement a program, any policy cannot work and will only remain as a document without any realization. Therefore the availability of sufficient and competent executors in driving the success of the policy is very necessary.

This is in accordance with the statement from Mr. Andarias Sampe, SE. M.Sc. as the Secretary of Bapenda who stated that:

"As for our members who went directly to the socialization activities, there were 6 people consisting of 3 staff and 2 heads of departments and one computer operator. And I think that's enough."

In addition to an adequate number of executors, it is also necessary to have competent executors in running the program. If the number of executors is sufficient, but without being accompanied by the ability or expertise in running the program, the implementation process will not run optimally. The availability of skilled human resources is very important so that program implementation is more efficient, where sometimes the implementation of an activity is hampered not by the inadequate number of implementers, but rather by the lack of quality of human resources as executors.

As stated by Mrs. Martina Tangke Bua', SE. as one of the staff at the Regional Revenue Agency of North Toraja Regency, that:

"It's quite adequate because they were given training before we were involved in the work."

The obstacle is the lack of resources with the necessary skills to participate in the implementation team from the community. Even though one of the important things needed in the implementation of BPHTB is human resources. Likewise with the implementation of this BPHTB collection, it is necessary to provide the necessary information about what must be done and how the implementer can do it. The information needed is in the form of the economic level of the community as well as the things needed by the community.

This was conveyed by Mrs. Yuliana Kombong, Amd. as one of the Tallunglipu Village Staff, said that:

"There are technical instructions given and must be obeyed as officers to serve BPHTB subjects"

The availability of information is also needed by the community as the subject. Information for implementers regarding the needs of the local community is obtained through deliberations, but what becomes an obstacle to the availability of this information is when

residents do not participate in these deliberations, which causes not optimal information regarding social maps and maps of poor households, as well as information on recapitulation of beneficiary needs.

Another important resource in the implementation of a program is the authority given to program implementers. Of course, in implementing a policy, delegation of authority is needed from the program making official to the implementer as the executor in the field. Based on the results of an interview by Mrs. Eta Y. Lande, SE. M.Sc. as the Head of Registration and Data Collection of the Regional Revenue Agency of North Toraja Regency, that:

"In our field there are three (3) heads of my section giving different but interrelated tasks and each of them is assisted by his staff."

This was also confirmed by Mr. Daud Pala'langan, SE. as Head of Tallunglipu District, that:

"The sub-district head as the Official for Making the Land Deed and the Lurah as witnesses in making the AJB by providing information and explanations to the people who come to take care of the AJB in accordance with applicable regulations."

Based on the results of these interviews it can be concluded that the greatest authority is in the hands of the community, the implementor's authority is to facilitate and coordinate the community. If there is a problem, then the problem will be solved in stages. In addition to some of the resources that have been stated previously. One of the supporting factors of resources that is equally important in program implementation is the availability of facilities in the process of implementing a program. One of the supporting facilities is the availability of infrastructure needed for program implementation.

This was stated by Mr. Benyamin Pangalanan, SH. as a representative of the Tallunglipu District Staff, stated that:

"The facilities used are quite supportive, I see at Bappenda, there are also employees who look after every service sector."

Based on the results of the interviews mentioned above, it can be seen that the facilities provided to BPHTB collection executors are in the form of a work space and a set of computers. The availability of adequate facilities is very important for the success of the program implementation process. Therefore, it is necessary to consider improving work facilities.

Based on the results of observations, it appears that there is a provision of service facilities at the Regional Revenue Agency of North Toraja Regency which are divided into each service sector so that the community will come to the officer who is being assigned to a table prepared based on the required service sector. Apart from that, in the new normal order (New Normal) during the pandemic, it was seen that hand sanitizers were also prepared which could be used by employees and the public as a substitute for washing hands so that their hands were always hygienic or clean from germs.

In addition, the observation results also show that there is an implementation of cooperation between the Regional Government of North Toraja Regency and the Land Office of North Toraja Regency. In the agreement, one of the matters regulated was that the Regional Government of North Toraja Regency was in charge of administering tax affairs, while the Land Agency was in charge of land affairs. The purpose of this agreement is to improve the orderly administration of the acquisition of land rights and their acquisition and the Fees for the Acquisition of Land and Building Rights.

Resources are an important factor in the process of implementing a program or policy. Without the support of adequate resources, both in terms of numbers and the ability or expertise of

program implementers. Apart from that, in terms of resources, it is also necessary to support the availability of information for decision making, authority, and the facilities needed in program implementation.

Adequate number and quality of executors can have a positive impact on implementation (Reza et al., 2019; Liang & Cao, 2015). In addition, the number of competent community resources who actively participate in various programs is still lacking and this results in obstacles. As the results of research by Arbayah (2017), that basically the implementation of policies related to BPHTB in Tabalong Regency has been going quite well but experiencing problems, namely limited human resources for managers.

Human resources are still limited in implementing BPHTB policies in Bandung Regency. For that we need the right steps in solving this problem. One of them is by accelerating the filling of several positions that are still lacking. For example, employees who still lack control over their area (Windy, 2016; Widayat, 2016).

Information is an important source in policy implementation, where the availability of sufficient information for implementers will greatly support policy implementation. Lack of information resources in the form of knowledge about how to implement policies can cause implementors not to be serious about fulfilling their responsibilities, resulting in various constraints and inefficiencies.

Authority is needed so that implementers can take anticipatory or settlement steps if they encounter problems in program implementation. Authority is the authority or legitimacy for executors in carrying out politically determined policies. The lack of community participation often hinders the acceleration of the existing stages of the process.

Disposition

One important factor in the implementation of a program is the placement of program implementers. In the implementation of BPHTB there are several executors. Based on the results of an interview with Mr. Alexander Limbong Tiku, S.H. as Head of Bapenda North Toraja Regency stated that:

"As for the composition, namely I (Head of Bappenda) as Coordinator, Secretary of Bappenda as chairman, Heads of Fields as secretaries, and all Bappenda employees as members."

Further interview from Mr. Andarias Sampe, SE. M.Sc. as the Secretary of Bapenda who stated that:

"They are given special technical guidance from experts in this case involving external parties such as Bapenda employees of the South Sulawesi Province as resource persons."

Based on the results of the interviews above, it is known that the placement of executors is through the selection stage in order to obtain executors who are in accordance with the tasks to be carried out. The appointment and selection of policy implementing personnel must be the right people and have dedication to the tasks being carried out. However, the obstacle encountered in the placement is if the facilitator comes from another area and has difficulty communicating in the local language with the local population. Therefore, in addition to the selection process, it is also necessary to pay attention to the pattern of placement based on the aspect of the facilitator's limitations in his ability to adapt to local cultural situations and conditions.

Based on the results of observations, it shows that there is a distribution of staff or officers assigned to BPHTB services. At the service counter table, it can be seen that there are

employees assigned to the registration section, some are assigned to billing, and some are assigned to the determination section. In addition to the appropriate placement of employees who have the same perception or attitude as policy program makers in order to achieve goals. One that also influences the attitude and commitment of implementers, namely by providing adequate incentives. Because it is undeniable that the attitude and commitment of implementers can be improved by efforts to provide adequate incentives.

Based on the results of interviews with Mrs. Eta Y. Lande, SE. M.Sc. as the Head of Registration and Data Collection of the North Toraja Regency Regional Revenue Agency stated that:

"The incentives are clear. We have incentives that are official and regulated in local regulations/regulations related to incentives for tax and user fees."

Then it was added by Mrs. Martina Tangke Bua', SE. as one of the staff at the Regional Revenue Agency of North Toraja Regency, that:

"Yes, we have incentives prepared. It is permissible for the incentive to cover daily needs."

One of the techniques suggested to overcome the tendency of implementers is to manipulate the incentives provided. In the BPHTB program, implementers feel that the incentives provided are sufficient. However, there is no change in the incentives given to employees (retribution collectors) at the time of achievement can reduce their motivation to increase their productivity. Thus, efforts to facilitate beneficiaries for institutional strengthening between BPHTB and the community may stagnate. Therefore, it is necessary to consider the manipulation of these incentives.

As stated in North Toraja Regent Regulation Number 65 of 2012 concerning Procedures for Granting and Utilizing Regional Tax and Regional Retribution Incentives. Article 4 as in the picture above is regulated in relation to giving incentives if targets are achieved and not achieved.

Based on the results of observations, it shows that there is an incentive given to regional tax and retribution collectors in North Toraja Regency. The amount of incentives as in the picture above is the accumulation for the fourth quarter and is outside of incentives for officials at Bappenda North Toraja Regency.

Disposition related to the attitude and commitment of the implementer to the program, where the implementation of the program is sometimes problematic if the executor involved in it cannot run the program properly, namely having a different perception from the program maker, then usually a settlement or anticipation is taken with efforts to place appropriate staff who have good dedication to the program as well as providing incentives.

Incentives are not only material, but can be in the form of awards or sanctions. Providing incentives can be related to efforts to provide bonuses for implementers who show achievement or provide punishment or sanctions for those who violate them.

Organizational structure

As previously explained that the bureaucratic structure is a procedure or pattern that regulates the course of work in policy implementation. The bureaucratic structure in question is the existence of procedures that regulate the flow of work and the implementation of a policy. In addition, sometimes in the implementation of a policy there is a distribution of responsibilities among several implementing units, so that coordination is needed.

As the results of the interview from Mr. Andarias Sampe, SE. M.Sc. as the Secretary of Bapenda who stated that:

"Actually it's easy. The SOP already exists, the retribution collector just needs to follow the existing SOP."

Then it was added by Mr. Benyamin Pangalinan, SH. as a representative of the Tallunglipu District Staff, stated that:

"Yes, we do have SOPs for carrying out tasks. So just follow the SOP."

The procedures required for the implementation of BPHTB collection are regulated in the existing SOP. In addition, before the proposed funds are given, it is necessary to go through a series of stages for ranking or priority scale. This sometimes creates disappointment for the community when their proposal has gone through a series of stages, but fails at one stage.

Based on the results of the documentation review, it shows the availability of Standard Operating Procedures (SOP) for BPHTB services in North Toraja Regency. The SOP is used as a reference for employees in carrying out their duties so that they are easily controlled and easy to coordinate in carrying out their duties.

The SOP is regulated from a step-by-step aspect of implementation. In addition, the SOP also regulates the service time required for each of these stages. Before the taxpayer applies for Land and Building Rights Acquisition Fees (BPHTB) to the Regional Revenue Agency (Bapenda), the taxpayer applies for the land deed to the District Office or Notary, the land deed is attached for filling out the Regional Tax Deposit Form-Regional Tax Deposit Form On Land and Buildings (SSPD-BPHTB). The taxpayer fills out the SSPD-BPHTB form and submits the SSPD form along with the attached files to the Registration and Data Collection Sub-Sector of Bapenda for data collection and verification. After completion, the Registration and Data Collection Sub-Sector submits the file to the Calculation Sub-Sector to then calculate the BPHTB value to be paid based on the ZNT of the tax object in accordance with the data stated in the SSPD-BPHTB form.

Furthermore, from the Calculation Sub-Sector, the file is submitted to the Determination Sub-Sector to determine the amount of BPHTB owed that must be paid by the Taxpayer in accordance with the calculations from the Calculation Sub-Sector Determination sub-sector submits the file to the Taxpayer. Taxpayers Pay BPHTB to the Regional Treasury in accordance with the amount stated in the attachment to the SSPD-BPHTB form. The SSPD-BPHTB form that has been paid is submitted to the Head of Determination Division for validation. The validated SSPD-BPHTB attachment is returned to the Taxpayer, to the Notary, in this case the Temporary Land Deed Making Officer and PPAT, namely the Sub-District Head as an attachment to the .

In implementing a program, sometimes there is a distribution of responsibilities among several work units or agencies. So that there is a need for coordination and cooperation between the parties involved. As for the implementation of BPHTB collection, it involves several related parties.

This was conveyed by Mrs. Yuliana Kombong, Amd. as one of the Tallunglipu Village Staff, said that:

"What sometimes gets in the way is the implementation of ZNT and NIR which affects the value of the BPHTB they have to pay"

Then added by one of the people in North Toraja Regency, that:

"The time needed to arrange the BPHTB is quite long because they examine the existing data in detail."

In 2020 there have been several public complaints regarding the amount of payment of Land and Building Tax that must be paid. According to the community as the subject of the tax, the amount of tax that must be paid is too high in determining it for the region (the area). Therefore, the community did not pay the PBB directly, but submitted a request to the North Toraja Regency Bapenda for a review and re-calculation of the implementation of the ZNT and NIR.

The bureaucratic structure is that the resources for implementing a policy are available or the executors know what should be done and have the desire to implement a policy, the possibility that the policy cannot be implemented or realized due to weaknesses in the bureaucratic structure and the existence of standard operating procedures (SOP) standard operating procedures in daily routines days in carrying out policy implementation and inhibiting factors (fragmentation).

As a result of research by Panggabean (Jurnal of Administrative Sciences, 2015) that the implementation of BPHTB collection was not optimal because many SOPs were made but were not implemented, instead they tended to follow existing SOPs from outside Samosir Regency.

If the executor encounters a problem, then efforts are made to carry out settlement steps that are adapted to field conditions but still refer to the existing technical guidelines. SOP is needed to regulate work flow and program implementation. However, sometimes the stages are too convoluted and must be carried out according to what is in the implementation instructions, causing boredom among the community to always attend every deliberation and training provided.

Coordination problems with the community caused by the daily activities of the community. In fact, the distribution of responsibilities from several parties can cause problems, especially if coordination between these parties is difficult to do. Likewise in the implementation of BPHTB collection, it really requires the active participation of the community as a group to be empowered. This causes obstacles in the process of strengthening existing institutions, so that these elements should require coordination in order to achieve program success, especially community participation so that they want to coordinate actively with all implementing elements.

Existing implementation procedures must be adhered to, but sometimes problems arise during program implementation. The executor needs to take steps to resolve it. Implementation of a program requires a standard procedure of implementation.

Conclusion

In the aspect of communication, implementation has not gone well. This can be seen by the lack of socialization which is only carried out to PPAT and sub-districts and sub-districts, but sometimes it is not socialized directly to the community so that information sometimes does not reach the community directly. In the aspect of resources, implementation has been going quite well. This is because the employees are quite adequate, both in quality and quantity. In addition, there is clear authority and responsibility between the organizers. In the aspect of disposition, the implementation has been going quite well. This is because the placement of employees is quite effective with the existing structure. In addition, there are high incentives for local levy and tax collectors. In the aspect of bureaucratic structure, implementation has not gone well. Even though there is a Standard Operating Procedure (SOP) that is used as a reference in carrying out their work, the SOP is too long in stages so that people become bored in managing it.

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