



## IMPLEMENTATION OF LOCAL TAX BILLING AT THE EAST KALIMANTAN BAPENDA

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### ABSTRACT

This research aims to determine the guidelines for implementing tax collection and explain the flow of tax collection at the Local Revenue Agency of East Kalimantan Province. Apart from that, this research also aims to find out how tax collection is implemented at the East Kalimantan Bapenda and provide suggestions and alternatives that need to be considered. This research uses a qualitative approach with field research analysis studies. Data collection was carried out using literature, observation and interviews with the Head of the PKB Subdivision and the Head of the Billing Section. Findings in the field show that the implementation of tax collection at the East Kalimantan Bapenda is quite good with the issuance of Local Tax Collection Letters (STPD). However, the absence of tax bailiffs results in no issuance of Forced Letters (SP) to taxpayers who have tax bills that have passed the time period. Determination of Local Regulations related to tax collection and training of tax bailiffs to be taken into consideration by the East Kalimantan Provincial Government so that local tax collection and revenue can be maximized.

## 1. INTRODUCTION

Autonomy, auto and nomes mean self-government. Auto is itself and nomes is government. The Greek language translates the term autonomy into two words, autos is oneself, nemein is the surrender of the power to regulate oneself. In short, autonomy means independence and freedom to govern one's own region. Of course, the government has ties to other governments on a larger scale. Other, larger governments have broader authority. Due to this broad authority, governments with a larger scale can delegate authority to governments with a smaller scale (Wardana & Nazir, 2018).

Local autonomy is a process of realizing a decentralized system that is implemented as a follow-up to democratization (Kristiono, 2015). The implementation of local autonomy was initially based on the Local Government Law (Government of the Republic of Indonesia, 2015) which was recently changed to the Central and Local Government Financial Relations HKPD Law (Government of the Republic of Indonesia, 2022). The regulations stipulated are a response to the aspirations of representatives of regions in Indonesia who wish to improve community services, authority management and development of their respective regions. The aim of implementing local autonomy should be to prevent local inequality. It is hoped that development management in the regions will be more effective, efficient and targeted if managed by the local government. This is because the Local Government certainly knows and understands all the things that exist in their respective regions. Local development and management governance is also expected to be more focused on providing a positive impact on the region itself. Apart from that, this development management can also have an impact on other regions and the country at large. On the basis of this development management (Hadi, 2018).

Like motor vehicles that need fuel, local governments also need local revenue as fuel to run the wheels of government. The wheels of government run as a consequence of local autonomy responsibilities. The local government's ability to explore and increase its original local income sources is the most important determinant in running the government. This form of local revenue management comes from levies and taxes. Since the enactment of the 2000 PDRD Law (Government of the Republic of Indonesia, 2000), the Local Government has the authority to carry out the collection of levies and taxes. Furthermore, there were changes to the basic guidelines into the PDRD Law in 2009 through Law Number 28 (Government of the Republic of Indonesia, 2009).

Management of levies and local taxes in East Kalimantan is carried out by the East Kalimantan Bapenda. The realization of local tax revenue of IDR 4.77 trillion is the result of 5 types of taxes collected by the East Kalimantan Bapenda based on the PDRD Law and East Kalimantan Local Regulation Number 1 of 2011, namely PKB, BBNKB, PBBKB, PAP, and cigarette tax (Public Relations of the Local Secretariat of East

Kalimantan Province, 2022). Of course, this results in tax arrears or debts. Based on the results of initial research conducted by the author by interviewing employees of the East Kalimantan Bapenda, the inability of taxpayers to pay off debts or arrears is a problem and needs to be paid attention to. Due to this problem, tax officers are needed who can actively charge delinquent parties.

The East Kalimantan Bapenda has two tax collection efforts to collect taxpayers' debts, active and passive in collecting. Based on the Regulation of the Minister of Finance, billing is carried out first with passive billing efforts first, then active billing. Passive billing is done by sending STPD, SKPDKB, and SKPDKBT, due one month from issuance. Then, collection continues with active collection in the form of a Warning Letter (ST) which is sent to the tax payer. Furthermore, the Forced Letter (SP) was published after the publication of ST. Tax debts listed in the SP must be paid off immediately. The next effort is confiscation. If the taxpayer does not pay off the tax debt within twenty-four hours twice a day after the date the SP is issued, confiscation will be carried out (Rifqiansyah et al., 2014).

So far, there has been a lot of research discussing tax collection carried out by tax service offices for central taxes such as Income Tax and Value Added Tax (VAT), but it is still rare to discuss provincial local tax collection. Therefore, this research aims to find out whether the implementation of local tax collection is in accordance with statutory regulations, namely Minister of Finance Regulation Number 207/PMK.07/2018 and others. The author chose to research provincial local taxes in the East Kalimantan Bapenda because the absence of local tax bailiffs was one of the reasons for conducting this research.

This research was conducted because at the time of field observations, the East Kalimantan Bapenda did not have a tax bailiff to implement tax collection. The ideal collection should be carried out by a tax bailiff. The East Kalimantan Bapenda was the place for carrying out the research because East Kalimantan succeeded in achieving first place in the highest realization of local income for the 2022 fiscal year and fifth place in the realization of the highest increase in PAD for the 2022 fiscal year in the 2023 APBD Award given by the Deputy Minister of Home Affairs to the Governor of East Kalimantan on March 16 2023 in Jakarta.

There are not many previous studies that cover the topic of local taxes, but they can be a reference for studying new issues. Ahya conducted research on procedures for implementing Motor Vehicle Tax (PKB) collection and the contribution of PKB collection to the disbursement of tax arrears and collection obstacles (Ahya, 2019). Another research conducted by Tita raised the topic of the implementation of forced letter submissions in collecting PKB and Motor Vehicle Title Transfer Fees (Tita, 2016). Furthermore, Khaliq and Widodo conducted research regarding the authority of bailiffs in collecting taxes with a letter of force and the

legal measures that can be taken by taxpayers whose motor vehicles are confiscated due to tax arrears (Khaliq & Widodo, 2022).

This research aims to determine the implementation of the East Kalimantan Bapenda in its tax collection. As a result of an interview with the secretary of the East Kalimantan Bapenda, currently there is no position of bailiff because he has retired. Apart from that, the bailiff at the East Kalimantan Bapenda was also transferred from a functional position to a structural position. The absence of bailiffs at the East Kalimantan Bapenda is the author's reason for conducting this research, namely how the implementation of tax collection at the East Kalimantan Bapenda actually occurs in the field. Even though there are no bailiffs, are there any gaps in tax collection and implementation.

Based on the background of the problem, the author formulates the problem studied in the related writing.

1. What are the guidelines for implementing tax collection at the East Kalimantan Bapenda?
2. What is the flow of tax collection at the East Kalimantan Bapenda?
3. How is tax collection implemented at the East Kalimantan Bapenda?

Based on the questions from the problem formulation, the aim of this research is.

1. Know the guidelines for implementing tax collection at the East Kalimantan Bapenda.
2. Explain the flow of tax collection at the East Kalimantan Bapenda.
3. Understand the implementation of tax collection at the East Kalimantan Bapenda.

## 2. THEORETICAL FRAMEWORK

### 2.1. Implementation

Implementation is the conformity between guidelines or legal basis, flow, and implementation that actually occurs in the field. The theory of *das sein* and *das sollen* is the same as the definition of implementation. Uthman in progressive legal research methodology defines *das sein* as law in the books while *das sollen* is law in action (Uthman, 2014).

### 2.2. Local tax

Local tax is a legal obligation for private entities or bodies to make contributions to society that are not directly compensated and used for local interests. The type of tax used in this research is the following type of provincial tax.

#### 2.2.1 Motor Vehicle Tax (PKB)

PKB is a tax on control of motorized vehicles.

#### 2.2.2 Motor Vehicle Title Transfer Fee (BBNKB)

BBNKB is a tax on the transfer of motor vehicle ownership rights as a result of an agreement between two parties or unilateral actions or conditions that occur due to buying and selling, exchange, gift, inheritance, or income into a business entity.

#### 2.2.3 Motor Vehicle Fuel Tax (PBBKB)

PBBKB is a tax on the use of motor vehicle fuel.

#### 2.1.4 Surface Water Tax (PAP)

PAP is a tax on the extraction and/or use of surface water.

#### 2.1.5 Cigarette Tax

Cigarette tax is a levy on cigarette excise collected by the government.

### 2.3. Tax Collection

A series of actions are taken to ensure that taxpayers pay debts and tax collection costs. Actions include, warning or reprimanding, taking hostages, selling confiscated goods, carrying out immediate and simultaneous collection, notifying forced letters, proposing prevention, and carrying out confiscations (Cahyady, 2021). Tax arrears are administrative sanctions in the form of interest, fines, or increases in tax assessment letters or similar letters based on tax laws and regulations, namely the amount of tax that must be paid, this is known as tax arrears (Kurniawan et al., 2006), while a tax arrears is someone who is in arrears with taxes so that the amount of tax still to be paid increases, which is the definition of a tax arrears (Siregar, 2017). Furthermore, collection expiration occurs when the state can no longer exercise its right to collect tax debts, including interest, fines, increases and tax collection costs, after the tax obligation reaches the collection time limit or expiration, which is five years from the issuance of the bill and/or tax assessment (Wijaya & Pardede, 2020).

### 2.4. Tax Collection Flow

There is no difference in the implementation of local and central collection actions because they have the same law as a basis or guideline (Samosir, 2021).

#### 2.4.1 Basis for Tax Collection

The existence of a basis for tax collection is a sign that tax collection has begun. STP, SKPKB, Correction Decree, SKPKBT, objection letter, review decision and appeal decision. One month after the collection basis is issued, the tax debt must be paid or settled (Harris & Sulfan, 2022).

#### 2.4.2 Warning Letter (ST)

If taxpayer does not submit a postponement or request for installments and does not pay after seven days after the due date, a warning letter will be issued (Hutapea & Irawan, 2022).

#### 2.4.3 Forced Letter (SP)

An order to pay tax debts and tax collection costs is the definition of a Forced Letter. Fifty thousand rupiah is the collection fee for each SP. The tax bailiff in the local area is the person who has the authority to submit SP (Wijianti & Fitriandi, 2022).

#### 2.4.4 Warrant to Execute Confiscation (SPMP)

If the tax bearer has not paid the tax debt until the SP notification, after two twenty-four hours a SPMP will be issued (Jaya & Supriyadi, 2021).

#### 2.4.5 Revocation of confiscation

If a tax guarantor can pay off the tax collection costs and the tax collection debt, the bailiff can revoke

the confiscation and not carry out the confiscation (Zuraida, 2010).

#### 2.4.6 Auction Announcement

Preparation and announcement of the auction is carried out by the auction official if 14 days have passed since the SPMP was submitted and the tax payer has not paid off the tax debt (Ariwibowo & Setiawan, 2019).

#### 2.4.7 Implementation of the Auction

The auction will be held after 14 days from the announcement of the auction. The auction official has the authority to carry out auction activities if the taxpayer still has not paid or settled the tax collection costs and debts. This fee stated in the PPSP Law is 1% of the auction principal (Liyana & Fitriandi, 2019).

#### 2.5. Local officials

Employees who are given certain tasks in the field of local taxation in accordance with local regulations.

#### 2.6. Local Tax Bailiff

Implementing local tax collection actions which include immediate and simultaneous collection, notification of Forced Letters, confiscation and hostage taking.

### 3. METHODOLOGY

In writing this article, the author used qualitative methods with field research analysis studies. Data collection was carried out using library methods and interviewing several sources who were competent in the field of tax collection.

#### 3.1. Interview

The method used by the author to collect qualitative data is interviews. Two-way communication with the aim of obtaining information sourced from related informants is the definition of an interview. Yusuf defines an interview as a procedure or example of communication carried out by asking questions or having direct contact with the object being studied between the interviewer and the informant or source of information (Yusuf, 2014).

This method was carried out by the author by conducting interview techniques with employees of the East Kalimantan Bapenda, which were then recorded by the author on March 3 2023 at the East Kalimantan Bapenda and March 9 2023 at the Local Technical Implementation Unit for Local Tax and Retribution Services (UPTD PPRD) Samarinda. There were 2 informants, namely the Head of the PKB and BBNKB Subdivision of the East Kalimantan Bapenda and the Head of the Samarinda PPRD UPTD Billing Section.

#### 3.2. Literature Study

How to carry out scrutinizing studies on notes, books, literature, and reports that are closely related to the problem to be solved is the definition of library study (Nazir, 2013). The technique used by the author to obtain written opinions and basics is to review various related literature in order to obtain relevant data on the

problem under study, namely tax collection at the East Kalimantan Bapenda.

#### 3.3. Field Research

The field research method is carried out by directly visiting the place where the research object is carried out. The author carried out a field research method by carrying out practical field work from February 13 to April 7 2023. The author carried out field research directly by observing at the East Kalimantan Bapenda, especially in the area of Local Taxes.

#### 3.4. Description of Research Objects

The realization of Bapenda's performance can be measured based on the realization of local income in East Kalimantan. The graphic presentation of the 2022 realization report can be seen in Appendix 1.

This graph illustrates that the largest realization comes from Motor Vehicle Fuel Tax (PBBKB), while the smallest realization is Surface Water Tax (PAP). The orange line on the graph is the target, while the purple line above it is the realization. In conclusion, the performance of the East Kalimantan Bapenda is quite good with the total percentage of local revenue realization exceeding the planned target.

### 4. RESULT AND DISCUSSION

#### 4.1. Guidelines for Implementing Tax Collection at the East Kalimantan Bapenda

The East Kalimantan Bapenda is guided by 12 basic guidelines in carrying out its tax collection duties and functions. Guidelines for implementing tax collection at the East Kalimantan Bapenda, namely:

1. Article 23A of the 1945 Constitution, Taxes and Levies which are for state purposes are regulated by law (Government of the Republic of Indonesia, 1945).
2. Local Taxes and Local Levies: Republic of Indonesia Law Number 28 of 2009 PDRD Law. Until now, the PDRD Law is still Bapenda's guideline because implementing regulations for the HKPD Law have not yet been issued.
3. Amendments to Law Number 19 of 1997 concerning Tax Collection by Force Letter, Law Number 19 of 2000 (Government of the Republic of Indonesia, 2000).
4. Regarding Procedures for Confiscation in the Context of Tax Collection by Force Letter, Government Regulation Number 135 of 2000 (Government of the Republic of Indonesia, 2000).
5. Regarding Taking Hostages in the Context of Tax Collection with Forced Letters, Government Regulation Number 5 of 1998 (Government of the Republic of Indonesia, 1998).
6. Regarding East Kalimantan Province Local Taxes, East Kalimantan Local Regulation No. 01 of 2011 (East Kalimantan Government, 2011).
7. Regarding Amendments to Local Regulation no. 01 of 2011 concerning Local Taxes of East Kalimantan

- Province, East Kalimantan Local Regulation no. 08 of 2014(East Kalimantan Government, 2014).
8. Regarding the Second Amendment to Local Regulation no. 01 of 2011 concerning Local Taxes of East Kalimantan Province, East Kalimantan Local Regulation no. 01 of 2019 (East Kalimantan Government, 2019).
  9. Regarding the Implementation Guidelines for PKB Voting in East Kalimantan Gubernatorial Regulation No. 7 of 2011, latest amendment no. 53 of 2020 (Governor of East Kalimantan, 2020).
  10. Regarding Implementation Guidelines for BBNKB Voting, East Kalimantan Gubernatorial Regulation No. 58 of 2020(Governor of East Kalimantan, 2020b).
  11. Regarding Guidelines for Implementing PBBKB Collection, East Kalimantan Gubernatorial Regulation No. 59 of 2020(Governor of East Kalimantan, 2020c).
  12. Regarding Instructions for Implementing PAP Voting, East Kalimantan Gubernatorial Regulation No. 10 of 2011, latest amendment no. 47 of 2019 (Governor of East Kalimantan, 2019).

The East Kalimantan Bapenda can actually be guided by 12 guidelines which have valid legal force. However, in practice in the field, Bapenda lacks human resources to be able to carry out all the mandates of these guidelines. This statement was strengthened by the results of the interview with the second informant who stated that there was a need for local tax bailiffs because the regulations or guidelines did refer to that direction but the human resources of Bapenda and UPTD were not yet ready. In fact, from 2009 to 2010 there was PPNS training but without an official certificate so these human resources were unable to carry out their duties properly.

Based on interviews with informant 1, Bapenda is not yet aware of the Minister of Finance's regulations regarding guidelines for collecting and auditing local taxes. The informant also added that currently Bapenda is still in the stage of strengthening the legal basis in Local Regulations and Gubernatorial Regulations (can be seen in Appendix 2). In fact, these collection guidelines can be a weapon for the Local Government to collect the large number of arrears to strengthen the guidelines and legal basis for collection. Apart from that, audits are also important considering that there are taxes that have a self-assessment system, namely PBBKB. Bapenda should be able to be guided by the PMK so that it can strengthen action for taxpayers who are in arrears with their tax bills and manipulate the SPTPD PBBKB (Governor of DKI Jakarta, 2017).

An interview with the first informant stated that in the future Bapenda will have training for local tax bailiffs. This is positive so that Bapenda's tax bailiffs can immediately carry out their duties guided by the local tax collection procedures. These guidelines are also very important to avoid and minimize objections by

taxpayers due to differences in perception regarding what guidelines are actually implemented by Bapenda.

#### 4.2. Tax Collection Flow at the East Kalimantan Bapenda

The type of tax used in this research is provincial tax, namely Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB). Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax (PAP), and Cigarette Tax. Only cigarette tax has no collection process because this tax system is based on revenue sharing with the Central Government through the Directorate General of Customs and Excise.

The East Kalimantan Governor's regulations regarding each type of tax serve as the basis for the tax collection flow at the East Kalimantan Bapenda. Tax on ownership and/or control of motorized vehicles known as PKB. The following is an example of how Bapenda collects PKB.

Figure 4.1 PKB Billing Flow



Source: Processed by the Author (2023)

The issuance of SKPD, Correction SK, Objection Decree, and/or Appeal Decision marks the start of PKB collection. STPD is used to charge taxpayers a fee if they have not paid their tax debt after 30 days after the tax assessment letter was sent. If the taxpayer does not fulfill their tax responsibilities after 14 days of validity since the STPD was issued, SP 1 is sent. Then, after 7 days since SP 1 was issued or after 21 days since the STPD was issued, taxpayers are billed with SP 2. The Force Letter is the final step taken by Bapenda according to this Gubernatorial Regulation.

In practice, the flow of tax collection at Bapenda only reaches the STPD. In fact, the collection officer could charge taxpayers up to a Forced Letter, but the second informant made it clear that there were no local tax bailiffs at the East Kalimantan Bapenda. The oral statement of the first informant added that there was a need for a functional position of bailiff considering that the East Kalimantan Local Regulation mandates that after collecting SP 2, the bailiff has the authority to carry out collection using a Forced Letter. The first informant explained that the replacement for bailiffs at Bapenda is to collaborate with the Prosecutor's Office, but to date collection has only been up to STPD, while SP 1, SP 2, and Forced Letters have not or have never been realized in their implementation.

BBNKB is a tax on the transfer of ownership rights to motorized vehicles resulting from an agreement between two parties. The following is an illustration of the BBNKB billing flow within the East Kalimantan Bapenda.

Figure 4.2 BBNKB Billing Flow



Source: Processed by the Author (2023)

The tax on motor vehicle fuel use is known as PBBKB. The following is an illustration of the PBBKB collection flow at the East Kalimantan Bapenda based on East Kalimantan Gubernatorial Regulation No. 59 of 2020.

Figure 4.3 PBBKB Billing Flow



Source: Processed by the Author (2023)

For the East Kalimantan Bapenda, PBBKB realization is the largest among other types of taxes, this data can be seen in Appendix 3. Therefore, PBBKB collection is more emphasized by using instruments in the form of SP 1, SP 2, and SP 3 which are intended for PP to immediately pay off the PBBKB that is still owed. The Forced Letter is used as the "last weapon" for PBBKB collection based on East Kalimantan Gubernatorial Regulation Number 59 of 2020, but its implementation has never been realized.

PBBKB collection starts from the issuance of SKPDKB and similar billing instruments. During 30 days from publication, SKPDKB is due. Taxpayers pay the tax owed 7 working days from the date of the first, second and third SP. The final effort to collect PBBKB at the East Kalimantan Bapenda is by SP.

PAP is a tax on the extraction and/or use of surface water. The tax with the smallest realization among the various types of taxes in Bapenda East Kalimantan is PAP. The realization of the PAP even failed to reach the target that had been determined by the end of 2022. The realization of the PAP was only 79.53%, so it is necessary to actively collect taxes from companies

that take and utilize surface water in the East Kalimantan region.

Figure 4.4 PAP Billing Flow



Source: Processed by the Author (2023)

PAP collection in East Kalimantan begins with the issuance of a Rectification Certificate, SKPD, Objection Certificate, STPD, and appeal decision. This billing document is issued by an appointed official or Governor. Within 30 days, the SKPD is due. If 7 days after the SKPD is due, the SP is sent to the WP.

### 4.3. Implementation of Tax Collection at the East Kalimantan Bapenda

Tax collection at the East Kalimantan Bapenda has not yet been implemented based on the 2018 local tax collection PMK issued by the Minister of Finance. The East Kalimantan Bapenda collects PKB, BBNKB and PAP types, while PBBKB and cigarette tax do not carry out collection measures. PKB and BBNKB billing is carried out simultaneously because the tax object is the same, namely motorized vehicles.

East Kalimantan Bapenda officials stated the reasons why PBBKB and cigarette tax were not collected. The reason is that PBBKB is self-assessment in nature, there is no determination of the amount of tax, everything is based on the taxpayer's input so that if there is no determination, there will be no collection. The cigarette tax is the same, this tax is a revenue sharing system with the Directorate General of Customs and Excise, there is no determination. Meanwhile, PKB, BBNKB, and PAP have official assessment systems, there is a determination so that there is passive collection action by submitting STPD.

Based on the information from the first informant, the implementation of PKB billing is based on the Samsat database and divided by each region. The second informant's statement clarifies the implementation of billing in this agency. Billing implementation comes from taxpayers who are in arrears and is based on system data. Most taxpayers who are in arrears make payments independently, while officers collect bills based on system data. In fact, awareness of independent PKB payments has also been encouraged due to promotions, such as reducing vehicle tax. This whitening was not charged by officers, but taxpayers came themselves because of the promotion.

Previously, the billing officer had already made the bill from the system. Based on the arrears data in the system, Head of the Billing Section issue STPD.

Implementation of billing for the East Kalimantan Bapenda PAP is carried out by the Billing and Bookkeeping Section at the UPTD Local Tax and Retribution Services in each district and city. Billing is carried out by billing officers by directly visiting the location of WP companies that use surface water in the East Kalimantan area.

The results of the second informant's interview explained that there were various problems with billing. Of the many obstacles, the problems that arise most are the result of losing objects. For example, the vehicle is damaged and reports selling. This report is verbal from the taxpayer who is known to the door-to-door collection officer who collaborates with the village head. According to the informant, before the due date, the taxpayer should have reported that the object or motorized vehicle had been damaged and/or sold. Bills to taxpayers reporting sales are actually not on target. This is because the vehicle has been sold, but the name of the vehicle owner is still the name of the old owner. Apart from the two problems above, there are also taxpayers who have changed addresses and these taxpayers also do not report that they have changed addresses.

There are obstacles resulting from local expansion or RT expansion. This data cannot be updated if there is no request from the taxpayer on their own behalf to report. The second informant admitted that taxpayers' awareness was still low in reporting their tax objects to Bapenda and Samsat. According to the first informant, the main obstacle for Bapenda was related to the database. This data was not complete at the time of registration. This is because during registration there were several KTPs that did not include their house number. As a result, the billing officer cannot find the WP address. Similar to the second informant, the first informant also mentioned the same thing. This relates to vehicles that are damaged or lost but all these problems are not reported to Samsat.

The following are the obstacles and solutions carried out by the East Kalimantan Bapenda tax collection officers.

1. WP is unable to pay PKB's debt

So far, according to the first informant, for taxpayers who are unable to pay, there are strict sanctions from billing officers as stated in the Local Regulation and Gubernatorial Regulation. The sanctions are in the form of fines, including administrative sanctions, late registration and interest sanctions. Regarding this obstacle, various efforts have been made, including relaxation according to the first informant and re-billing according to the second informant.

2. WP address not found and changed address

The officers basically cannot charge in this case. However, relaxation efforts are also the target of

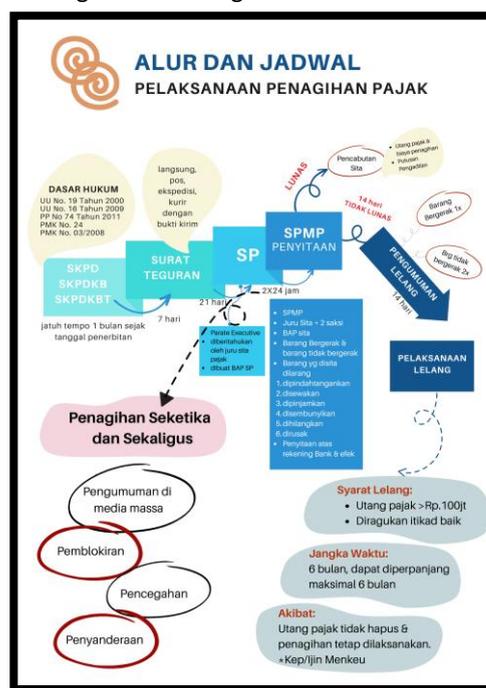
passive taxpayers to become active again. Apart from that, there is coordination with the village head, village head and RT head. This coordination is useful and aims to trace taxpayers whose addresses cannot be found and move them to their new addresses. Then, this bill is delivered to the new address concerned.

3. Damaged, lost and reported vehicles for sale

Obstacles to collection in the field include damaged, lost and sold vehicles. The solution taken by the billing officer is to write off the damaged tax object. Apart from that, there are WP vehicles reported as having been sold, even though it is already listed on the invoice. Due to this, the collection officer accommodates taxpayers who wish to submit a request for write-off, either for write-off of arrears or for write-off of PKB objects.

Guidelines for Local Tax Collection and Audit are regulated by PMK 2018 number 207 issued by the Minister of Finance. This part of the PMK consists of the first part regarding tax officials and bailiffs, the second part about collection procedures, the third part about Force Letters, the fourth part about confiscation, the fifth part about auctions, and the sixth part, namely prevention and taking hostages. The following is an illustration of the general flow of local tax collection based on PMK 207 of 2018 (Minister of Finance of the Republic of Indonesia, 2018).

Figure 4. 5 Billing Flow based on PMK



Source: Processed by the Author (2023)

A warning letter is the first step in the tax collection process. Officials can write warning letters, SPs or other similar letters to remind taxpayers. A warning letter is delivered to taxpayers as a warning to prevent collection action and to give them a chance before the requested letter arrives. After 7 days the SKPD, SKPDKB, or SKPDKBT has been issued, a warning

letter is delivered. A warning letter can be delivered personally, by post, or by courier with proof of delivery.

SP refers to an order to pay tax debts and tax collection costs. SP has the same legal effect as a judge's decision in a non-disputable civil case. The Forced Letter has clear legal implications. SP notification is the responsibility of the local tax bailiff.

A forced letter has the same legal status and execution power as a court decision, allowing local tax bailiffs to immediately execute it. After twenty-one days had passed since the warning letter was submitted, the SP was notified. The head of the Forced Letter "For the sake of justice based on God Almighty" must be read and given to the taxpayer. Payment of taxes and collection fees is required within two twenty-four hours after receiving the SP notification. This letter contains information, the basis for collection, the amount of tax owed, orders to pay taxes and collection fees, as well as fines.

An official can assign a bailiff with SPMP to carry out the confiscation. If the taxpayer does not pay off the tax debt within two twenty-four hours after receiving the Letter of Force, the confiscation will be carried out in accordance with the SPMP. The bailiff carried out the confiscation with the help of two witnesses. The bailiff records the execution of the confiscation in the confiscation execution report, which is a document signed by the local tax bailiff, the taxpayer and witnesses. Both movable and immovable property can be subject to confiscation, but it is preferable to confiscate cash and block the tax payer's bank account first because it is the most liquid asset.

If 14 days have passed since the date of confiscation and PP has not paid, then the auction will take place immediately. The implementation of the auction is carried out by the auction authority through the authority of the auction official. Auction minutes are records of auction implementation, which are concrete actions with absolute evidentiary value. For buyers to reverse names as necessary, the auction minutes act as a deed of sale. The auction procedure begins with preparation, followed by announcement and implementation. The bailiff prepares the billing file and asks the Head of the Auction Office for the time schedule and location of the auction. Auction announcements via flyers, newspapers and electronic media. Submission of auction requests and determination of the limit value of items to be auctioned are carried out by the auction official.

Temporary prohibitions on certain PPs from escaping are known as deterrence. Minimum tax debt of one hundred million rupiah as a preventive requirement. Prevention is necessary if there is doubt about the taxpayer's willingness to pay back their tax burden. Taxpayers may be stopped from traveling abroad. Prevention is carried out in collaboration with the Directorate General of Immigration. The maximum prevention period is six months, extendable for an additional six months.

Temporary restrictions on taxpayers' freedom in certain locations are referred to as hostage-taking. The last resort for tax collection is to take hostages. After receiving official approval from the Governor, local tax officials and bailiffs can carry it out with the intention of doing it carefully and selectively. This hostage taking was carried out by the local tax bailiff in the presence of two Indonesian citizen witnesses who were old enough or mature, reliable, and known to the local tax bailiff. The bailiff and witness can ask the police or prosecutor's office to help take hostages for security and safety issues.

This PMK was issued by the Minister of Finance to serve as a reference for local governments to carry out collections guided by a clear legal basis. In addition, the existence of local tax officials and bailiffs means that the local government can collect its taxpayers with definite legal force. With this PMK, the East Kalimantan Bapenda should be able to implement and carry out according to the mandate. Of course, implementing tax collection with additional local tax bailiffs can increase the realization of paid tax arrears.

## 5. CONCLUSIONS AND RECOMMENDATIONS

The conclusions regarding the problem formulation and writing objectives related to the study of the implementation of tax collection at the East Kalimantan Bapenda are as follows.

1. Implementation of tax collection at Bapenda based on the UPTD database. Bapenda has tried to maximize door-to-door billing through collaboration with village heads. Problems with billing officers such as not being able to collect because the vehicle is damaged and/or lost can be resolved with solutions. Even though it is resolved with a solution, Bapenda still needs local tax bailiffs and is guided by the 2018 Local Tax Collection PMK in order to maximize collection.
2. The East Kalimantan Bapenda has 12 guidelines for implementing tax collection in accordance with regulations. The mandate of this regulation has not been fully implemented by Bapenda due to the absence of local tax bailiffs. These implementation guidelines are very important to avoid differences in perception between taxpayers and tax officers. Guidelines for implementing Bapenda collection, namely East Kalimantan Local Regulation Number 01 of 2011, Gubernatorial Regulations for each type of tax, and Technical Guidelines for the Head of Bapenda. Meanwhile, the guidelines should refer to PMK 207 concerning local tax collection and audits in 2018.
3. The flow of tax collection at the East Kalimantan Bapenda is based on the Gubernatorial Regulation for each type of tax. Billing begins with the submission of the STPD, then SP 1 to SP 2. The final billing flow should be with notification of the Forced Letter which applies to the PKB, PBBKB and PAP.

However, in practice in the field, this SP has never been implemented. This is because there is no local tax bailiff to notify the tax payer of the Force Letter. Local tax bailiffs need to be owned by Bapenda and must refer to PMK 207 of 2018 because in the future it will have a positive impact on the collection performance of all types of provincial local taxes.

Suggestions for future research are that future researchers are expected to be able to compare tax collection at the East Kalimantan Bapenda whether it is more optimal with tax bailiffs or without tax bailiffs with a more detailed comparison from this research and compare with Bapenda in other areas. Based on the author's latest observations, the East Kalimantan Bapenda has started collaborating with the Balikpapan Financial Training Center in the context of implementing education and training for tax bailiffs which is attended by employees of the East Kalimantan Bapenda and UPTD PPRD throughout the districts/cities of East Kalimantan, with priority being that employees of the East Kalimantan Bapenda who take part in the training are PKN STAN alumnus.

Suggestions for the problem formulation and writing objectives related to the study of the implementation of tax collection at the East Kalimantan Local Revenue Agency are as follows.

1. The East Kalimantan Bapenda needs guidelines for implementing global tax collection considering the PPSP Law and PMK 207. The Bapenda can take the DKI Jakarta Governorial Regulation as an example regarding procedures for collecting local taxes with SP. It would be better if Bapenda, in this case the East Kalimantan Provincial Government, needs to have guidelines for harmonization of local tax regulations such as the central government's HPP Law.
2. Bapenda and the East Kalimantan Provincial Government should appoint officials who manage local taxation and have local tax bailiffs so that the collection flow as mandated in the Governorial Regulation is actually implemented from start to finish. The local tax collection flow can actually also be guided by the central tax collection flow, so this needs to be realized immediately by Bapenda in order to regulate the collection flow globally, not per tax type. It would be best if Bapenda really carried out the flow from start to finish to maximize and optimize billing in the field.
3. The implementation of billing that should be carried out by Bapenda is better based on PMK 207 which has been issued by the Minister of Finance. It would be best for Bapenda to maximize human resources by attending training for local tax bailiffs to obtain competency certification so that they can carry out the mandate of the PMK. With this, the implementation of Bapenda's billing in the future can be more optimal and maximal.
4. The author's suggestion to Bapenda is to improve taxpayer address data which is integrated with NIK to make it easier if taxpayers change address. Second,

Bapenda should have a global billing information system for all types of taxes, not just PKB billing. Third, Bapenda can collaborate with external parties to optimize billing. Fourth, Bapenda needs to provide education or outreach on local taxes to the public so that they become more aware that reporting and paying taxes is an obligation that has a positive impact on local development, infrastructure and public services.

5. Bapenda needs to modernize local tax administration by integrating local taxpayer NIK and NPWP data in order to minimize data and maximize the effectiveness of tax administration.

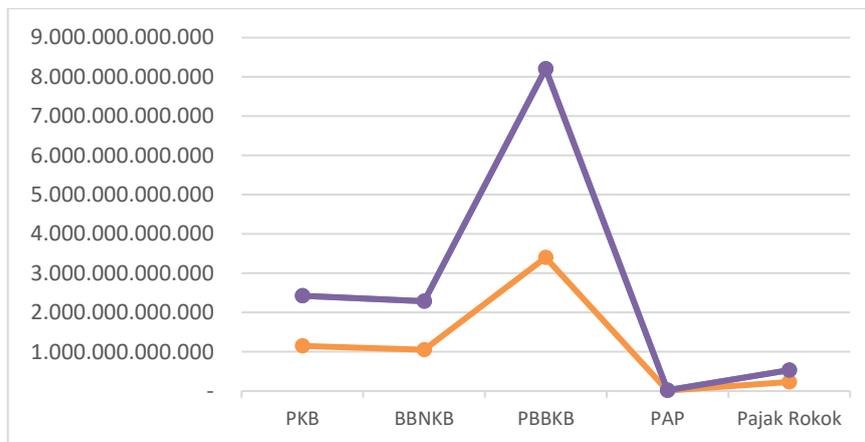
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**APPENDIX**

**Appendix 1 – Target and Realization of East Kalimantan Revenue 2022**



Source: Processed by the Author (2023)

**Appendix 2 – Transcript Interview with Head of PKB Sub-Division**

Interview Date : March 3, 2023  
 Interview Place : East Kalimantan Bapenda, Local Tax Sector  
 Informant Name : Mr. Basori (Head of PKB & BBNKB Sub-division)

No.	Interview
1.	<p>What are the guidelines for implementing tax collection at the East Kalimantan Bapenda and what is happening in the actual situation in the field?</p> <p>Guidelines for implementing tax collection at the Provincial Bapenda. East Kalimantan, especially the PKB, is based on Local Regulation 01 of 2011 concerning Local Taxes for East Kalimantan Province and its derivative Pergub 53 of 2020. Plus there is the latest technical guidance from the Head of Bapenda. Currently our task is in fact still in the stage of strengthening the legal basis in Local Regulations and Gubernatorial Regulations and implementing them one by one, but we do not yet have tax bailiffs.</p>
2.	<p>How is tax collection implemented at the East Kalimantan Bapenda?</p> <p>Implementation of database-based billing is within Samsat and is divided into each region. Then, the billing itself is technically carried out by UPTD throughout the East Kalimantan region.</p>
3.	<p>What are the obstacles faced by tax collection officers at the East Kalimantan Bapenda?</p> <p>The problems include, firstly, our database does not display all the information completely when registering a vehicle. This is because at the time of registration there may be an ID card that does not include the house number so that when collecting, the billing officer cannot find the address of the taxpayer in arrears. Second, the large number of damaged vehicles is also one of the obstacles to billing. So the vehicle for which the bill was supposed to be sent to the address turned out to be damaged and could even have previously changed hands, then in the inventory it turned out that the vehicle was missing but all the problems were not reported to Samsat.</p>
4.	<p>What do tax collection officers at the East Kalimantan Bapenda do to overcome the obstacles they face?</p> <p>So for vehicles whose addresses cannot be found or vehicles that are heavily damaged and vehicles that are lost. Billing officers collaborate, both through the RT and related agencies in the district/city. Especially for vehicles whose address cannot be found, billing is carried out using information from the local sub-district/village head. It could be that at the time of registration, the address had not been expanded. After getting this information, after the address was changed to a village/kelurahan according to the current name/after the</p>

	<p>expansion of ee, part of the address was found. The officers also carried out billing based on their information that in the sub-district/RT data there must be an address where he previously lived, where he moved to, Well, that's partly for unclear addresses. For damaged/lost vehicles, we accommodate them in submitting requests for write-offs, be it write-offs of receivables or write-offs of tax objects.</p>
5.	<p>What is the flow of tax collection at the East Kalimantan Bapenda? So, ideally, our billing company should send the PKB notification letter before the due date. Then, after the SKPDKB is issued, it is due, ideally, to have submitted the STPD or 1 day after the due date. After the STPD is issued, SP1 is delivered after an interval of 7 days. Then, after SP1, 14 days later SP2 was issued after the STPD was issued. SP1 7 days, then SP2 again 7 days. Then, after 21 days from the STPD, ideally in our Local Regulation the bailiff should be issued with the issuance of a Forced Letter.</p>
6.	<p>Is a tax bailiff needed? The functional position of bailiff is indeed very necessary considering that the Local Regulation itself mandates that after we collect SP2, we confiscate tax objects that are in arrears. However, until now, we do not have a name for a bailiff. In 2009-2010, we actually conducted training for PPNS (Civil Servant Investigators) whose job is almost the same as bailiffs.</p>
7.	<p>Is a tax inspector needed? It is also very important and necessary for tax inspectors because it relates to types of taxes which are self-assessment in nature, of course we cannot immediately believe in the reports they make, for that reason the monitoring function, and the evaluation function allows us to be tax auditors so that with the existence of these tax auditors can be concerned, especially in reporting.</p>
8.	<p>How do you collect taxpayers who are unable to pay their tax debt? So far, for taxpayers who cannot pay their tax debts, we have had strict sanctions, so in the Local Regulations and Gubernatorial Regulations we only provide fines, whether administrative sanctions, late registration or interest sanctions. So, for vehicles or taxpayers who cannot pay their tax debt, we have made various efforts, including rewards. This reward is indeed, eh, not a reward, eh, what is it, just to encourage them, to encourage them to pay taxes, including relaxation from 2019-2022, we have carried out relaxation, to increase taxpayers who were passive yesterday to become active again.</p>
9.	<p>How do I bill a taxpayer whose address cannot be found? Well, most of the WP addresses are not found, indeed we cannot collect them again, one of which is through relaxing the target, including the inactive WPs, then we coordinate with the sub-district and village head to trace or trace the WPs that were not found, where do we move then? deliver the bill to the address concerned.</p>
10.	<p>How do you bill taxpayers who have moved and the new address is not yet known? For taxpayers whose new addresses are not yet known, we carry out outreach, either through social media or face to face with village/district agencies, at least there is a record there. Moreover, in 2025, the portion for getting ee opsen or replacement for tax revenue sharing will be bigger, compared to the previous one, 30% will later be 66% of course if taxpayers are inactive or taxpayers who have changed their address at least they can collect data and report it to us then if the address has not been found, we will delete it. So we wait for the deletion after the expiry period.</p>
11.	<p>What are the suggestions and recommendations for improvements from the East Kalimantan Bapenda regarding the implementation of tax collection that has been implemented? My first suggestion is to improve the taxpayer's address data, considering that all data, especially in the current era, has all been integrated into the NIK. So that we update the registered NIK in the database, making it easier for us to carry out subsequent billing. Second, there is a need for an EE information system related to PKB billing because so far billing is still carried out not by the system, while UPTD officers</p>

	<p>have carried out billing by the system but not completely in real time. When it is billed, it is automatically paid immediately and updated, so that also needs improvements to the system.</p> <p>Third, there is a need for the cooperative role of village and sub-district heads which of course helps our human resources to optimize tax collection.</p>
12.	<p>What are the hopes for the East Kalimantan Bapenda and UPTD in terms of tax collection?</p> <p>Yes, hopefully with the billing done by UPTD friends and the study assignments that will be completed by you. Nabil can also be our reference for making improvements. Then, from the research conducted by Mas Nabil, we can also use it as a recommendation for all UPTDs and Agency Heads in carrying out optimal billing.</p>

### Appendix 3 – Transcript Interview with Head of Billing

Interview Date : March 9, 2023

Interview Place : Samarinda UPTD PPRD, Billing Section

Informant Name : Mr. Mada (Head of Billing Section)

No.	Interview
1.	<p>What are the guidelines for implementing tax collection at the East Kalimantan Bapenda?</p> <p>We have a Gubernatorial Regulation, the first of which is Local Regulation Number 1 of 2019. Then, if I'm not mistaken, the basic Gubernatorial Regulation is 2015-2019. Including the establishment of UPTD, there is a grouping of functions. Establishment of bookkeeping and billing section functions. In essence, based on Perda 01, a derivative of Pergub 15 of 2019.</p>
2.	<p>How is tax collection implemented at the East Kalimantan Bapenda?</p> <p>This is implemented with various types of billing criteria. There are some who are in arrears. The arrears come from taxpayers who are in arrears and then there are also those from the data submitted through the system. Most taxpayers who are in arrears pay themselves. If the data from our system is what charges. The payment for the collection was made by the taxpayer himself, after a long time he died, that was the effect because there were promotions like ours last year's tax whitening promotion. We didn't charge for that but the WP came because there was a promotion from August to September. Previously, we did the billing from the system and pulled the data. We will issue STPD data on arrears, then there will be value here, we will convey it to the taxpayer. We are working with RT. Apart from what already exists, we previously collaborated with the post office.</p>
3.	<p>What are the obstacles faced by tax collection officers at the East Kalimantan Bapenda?</p> <p>These obstacles vary, and most of us lose the object. For example, a damaged vehicle. The taxpayer didn't report it, but once we charged him, the report was only verbal, the vehicle was damaged, but we couldn't find it anymore. It should be before the due date, WP reported. Then here there are several versions that are reported for sale. The vehicle has been sold but the name is still in the owner's name. It doesn't pay but our bill goes to the owner, it doesn't hit the mark.</p> <p>Then, change address. Didn't report either. Then local expansion, because we cannot update our data if there is no request from taxpayers. That's the problem. Apart from that, awareness of our taxpayers is still low.</p>
4.	<p>What do tax collection officers at the East Kalimantan Bapenda do to overcome the obstacles they face?</p> <p>The one from our system is blocking. That was to capture the name of the ruler. The owner has already reported it, reported the sale after we have the data, we will block it. Later there will be a tax paying authority and we will copy our copy there. Our instructions are to change the name first then pay taxes and there is a block.</p>

5.	<p>What is the flow of tax collection at the East Kalimantan Bapenda? The flow is in the Gubernatorial Regulation. First, we prepare our administrative materials/data. Then we make a local tax bill, there is a day classification. So if STPD is issued, it is ignored for 14 days, SP1 is issued, SP1 is ignored for 7 days when SP2 is issued. Well, when SP2 is published, we should have PPNS. PPNS is to issue Forced Letters. Well, but because we don't have one yet, we are working with the Prosecutor's Office. In our Gubernatorial Regulations there should be a Force Letter in accordance with the law.</p>
6.	<p>Is a tax bailiff needed? It is necessary, the reason is because our regulations refer to it. But our human resources are not ready. In the past, we did, but it didn't have a certificate, it was just training without a certificate. What shows that PPNS and bailiffs have certificates. So far we haven't had one.</p>
7.	<p>How do you collect taxpayers who are unable to pay their tax debt? In cases like this, we charge back. Indeed, for example, he didn't pay this month. We'll bill again next month. Persuadingly, face to face. We convey the meanings, the basics are like this, the uses are like this. And we say that over and over again.</p>
8.	<p>How do I bill a taxpayer whose address cannot be found? Until now we have not found that formula. Because it ends up only reaching RT. So the RT statement states that the owner is not domiciled in the RT. Meanwhile, let's just collect it as report material.</p>
9.	<p>How do you bill taxpayers who have moved and the new address is not yet known? Same, we book temporarily. With information, here you can see the STPD data.</p>
10.	<p>What are the suggestions and recommendations for improvements from the East Kalimantan Bapenda regarding the implementation of tax collection that has been implemented? If these suggestions and recommendations are based on regulations, we are only implementers. So even if you give advice, you have to go through a higher institution/higher department. So far we as implementers have only accepted, unless there are changes. The suggestions are that there must be complementary instruments in the tax sector that must be complete first. Only then can we carry out according to the regulations.</p>
11.	<p>What are the hopes for the East Kalimantan Bapenda and UPTD in terms of tax collection? For me, how do I understand to the public that currently in surrounding countries, 90% of it comes from taxes. So we need taxpayer awareness.</p>