

THE SWALLOW'S NEST TAX COLLECTION IN INCREASING LOCAL OWN-SOURCE REVENUE BASED ON THE LOCAL REGULATION OF SELUMA REGENCY NUMBER 5 OF 2011 ON LOCAL TAXES

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ABSTRACT

The implementation of the swallow's nest tax collection in Seluma Regency is carried out based on the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes. The distribution of tax is carried out by using a self-assessment system which this system gives confidence to the taxpayers to determine the amount of tax payable that must be borne. However, this system can work successfully if the taxpayers have awareness and compliance in paying their taxes. The swallow's nest tax can contribute to the Local Own-Source Revenue of Seluma Regency, however, there are still some obstacles in collecting it, especially for taxpayers who are considered to have bad faith. This research aims to analyze (1) the implementation of the swallow's nest tax collection in increasing the Local Own-Source Revenue is based on the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes; (2) obstacles and solutions to the swallow's nest tax collection in increasing the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes. The type of this research was descriptive. The type of research in this legal research was empirical legal research. The results of this research showed that (1) the collection of the swallow's nest tax in increasing Local Own-Source Revenue based on the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes had not been maximal because the swallow's nest tax revenue was still very low and the system used in tax collection was a self-assessment system in Seluma Regency. Moreover, (2) the obstacle of the swallow's nest tax collection in increasing the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes was caused by the lack of awareness of taxpayers in reporting, registering, calculating, and paying swallow's nest taxes. To overcome the obstacle, the Local Development Planning Agency was in collaboration with the Seluma District Attorney (Kejari), the Resort Police Force (Polres) of Seluma Regency, and the Seluma One-Stop Integrated Investment and Licensing Service Office (DPMPTSP).

Keywords: Swallow's Nest Tax, Local Own-Source Revenue, the Local Government Regulation of Seluma Regency.

A. INTRODUCTION

1. Research Background

Finance is an essential factor in measuring the level of capability of a local (regency/city) in implementing its autonomy. It is the local financial situation that determines the form and variety of activities to be carried out by the local government, the local finance is obtained from the local government revenue itself. Based on Article 157 of Law Number 32 of 2004, the sources of Local Government and Local Government Revenue are as follows:

a. Local Own-Source Revenue (Indonesian: known as PAD - *Pendapatan Asli Daerah*), includes:

- 1) The results of local taxes
- 2) The results of local levies
- 3) The results of separated local wealth management, and
- 4) Other legal local own-source revenues.

b. Balance fund

c. Other Legitimate Revenues.

Based on the explanation of the article above, to increase the quantity of the local government revenue, local governments have the authority to regulate and adjust everything related to financial arrangements through local taxes and local levies. The provisions of these authorities are stipulated by Law Number 28 of 2009 concerning Local Taxes and Local Levies. The determination of local taxpayers, both at the provincial level and at the regency/municipal level, is the authority of the regency to determine and is the most important part of the local regulations governing local taxes. This means that to be implemented and retributed in a province, a regency, or a municipal area, a local government regulation regarding local taxes must first be stipulated.

One of the tax types that can be collected by the local government is the swallow's nest tax. It is a tax on the activity of taking and/or exploiting

swallow's nests. The government of Seluma Regency follows up the swallow's nest tax provisions by enacting the government regulation of Seluma Regency Number 5 of 2011 on Local Taxes. The provision of the swallow's nest tax was followed up by the Seluma Regency government by stipulating the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes.

Article 51 of the Local Regulation of Seluma Regency Number 5 of 2011 on Local Tax stipulates that; Under the name of swallow' nest tax, tax is levied on the collection and/or exploitation of swallow's nests. The swallow's nest tax subject is further regulated in Article 53 of the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes that;

1. Swallow's Nest Tax Subject is an individual or entity that collects and or exploits Swallow's Nest.
2. Swallow's Nest Taxpayer is an individual or entity that

collects and or exploits Swallow's Nest.

Based on the explanation of the article above, it can be understood that individuals or entities that retribute and/or exploit swallow's nests are taxpayers as stipulated in the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes. Many swallow's nest buildings are found in Seluma Regency, but, in reality, the swallow's nest tax collection in Seluma Regency is not optimal, because the business premises that are registered and obediently pay swallow's nest tax are still minimal.

The implementation of the swallow's nest tax collection in Seluma Regency based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes. The tax collection is carried out by using a self-assessment system which this system gives trust to determine the amount of tax owed to be paid. However, it can work successfully if the taxpayer has

awareness and compliance in paying taxes. Considering that the swallow's nest tax can contribute to the local revenue of Seluma Regency, there are still some obstacles in retributing it, especially for taxpayers who are considered to have bad faith.

Based on the description in the background of the research above, there are problems in terms of different perspectives in law enforcement regarding narcotics crimes. Therefore, it motivates the researcher to study those problems as scientific work in the form of a master thesis entitled **“Swallow’s Nest Tax Collection in Increasing Local Own-Source Revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes.”**

2. Problem Identification

As explained in the background of the research above, the problems of this research are formulated as follows:

- a. How is the swallow's nest tax collection in increasing Local Own-

Source Revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes?

- b. What are the obstacles and solutions to the swallow's nest tax collection in increasing Local Own-Source Revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes?

B. RESEARCH

METHODOLOGY

The type of this research was descriptive. The descriptive research type was used to provide accurate and valid data regarding humans, situations, and other characteristics/symptoms.¹

Therefore, this research was intended to describe characteristics and events that occur and to explain how the swallow's nest tax collection in increasing Local Own-Source Revenue is based on the Local

¹ Soerjono Soekanto, *Metode Penelitian Hukum*, UI Press, Jakarta, 2010, p. 10.

Regulation of Seluma Regency Number 5 of 2011 on Local Taxes.

This type of research in legal research comprised empirical legal research. This empirical research is part of legal effectiveness research which is legal research that wants to examine the effectiveness of statutory regulation². Ronny Hanitijo Soemitro states that empirical legal research is "legal research that obtains primary data and secondary data"³. Moreover, Soerjono Soekanto emphasizes that empirical legal research is research that seeks to see how the parties involved are responsive and consistent in using the relevant rules⁴.

Based on the explanation above, the aims of the empirical legal research are 1) to know and analyze how the swallow's nest tax collection in increasing Local Own-Source Revenue based on the Local Regulation of Seluma Regency

Number 5 of 2011 on Local Taxes is; 2) what obstacles and solutions of the swallow's nest tax collection in increasing Local Own-Source Revenue based on the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes are.

C. RESULTS AND DISCUSSION

1. The Swallow's Nest Tax Collection in Increasing Local Own-Source Revenue based on Local Regulation Number 5 of 2011 on Local Taxes

Seluma Regency stipulates a tax on swallow's nests which is regulated in the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes. Swallow's nest tax is one of the local revenues that can increase the local revenue of Seluma Regency. The swallow's nest tax is due to the existence of a business of cultivating swallow's nests.

A swallow's nest is the result of the swallow's saliva itself without any mixture of material from outside the body which is

² Ade Saptomo, *Pokok-Pokok Metodologi Penelitian Hukum Empiris Murni*, Penerbit Universitas Trisakti, Jakarta, 2009, p. 42.

³ Ronny Hanitijo Soemitro, *Metode Penelitian Hukum*, Ghalia Indonesia, Jakarta, 1990, p. 25.

⁴ Soerjono Soekanto, *Ringkasan Metodologi Penelitian Hukum empiris*, Ind-Hil-Co, Jakarta, 1990, p. 9.

made to store eggs from the breeding of swallows. The business of cultivating swallow's nests is very suitable to run in rural areas far from noise. It is because this place is where many swallows roam and settle to make their nests. In this context, Seluma Regency is one of the regencies that currently has many swallow's nest cultivation buildings. Swallow's nest cultivation is one of the businesses that are currently very developed in Seluma Regency. This is supported by suitable environmental and geographical conditions and available resources to support swallow's life which can be found in several areas in Seluma Regency.

The sale value of swallow's nests that apply in one area and another area is not the same depending on the condition and the number of swallow's nests which in this case can be used as a tax object. Furthermore, regarding the calculation of the swallow's nest tax, based on Article 56 of the Local Regulation of Seluma

Regency Number 5 of 2011 on Local Taxes, it is stated that: the principal amount of swallow's nest tax payable is calculated by multiplying the rate as referred to in Article 55 with the tax base as referred to in Article 5.

Every local region (regency/city) has different potentials for swallow's nests so its local region has different tax rates. However, the maximal tax rate has been limited to 10% and each region is not allowed to set the tax rate above the limits determined by Law Number 28 of 2019. For Seluma Regency, the swallow's nest tax rate is set at 10% (ten percent) based on Article 55 of the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes.

The implementation of the swallow's nest tax actually has a legal basis or policy that regulates the implementation of levies. Also, the levies that have been carried out there are clear mechanisms such as the tax self-assessment method. Referring to the applicable laws and

regulations starting from Law Number 28 of 2009 on Local Taxes and Local Levies to the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes.

Tax is also the main point of a local government. Local taxes are set by local governments and regulated in a Local Regulation. Within the authority of the levy, this is carried out by the local government and the results contribute, to financing local government expenditure and revenue as well as development in the local region. It is because local governments in Indonesia are divided into two governments; provincial governments and regency/municipal governments. Each of these governments is given the authority to implement local autonomy.

Granting authority to local parties, and collecting local taxes and fees has resulted in the collection of various types of regional taxes and fees related to aspects of social life. Local taxes are mandatory contributions to the

local region that are owed by individuals or entities by force based on the law, by not getting compensation directly and by being used for local government needs for the greatest prosperity of the people. One of the (only) regencies that have abundant natural wealth in the plantation, development, and animal husbandry sectors.

Seluma Regency also has its own local autonomy. One of the examples is a tax that is collected by the Regency/City based on the Law of the Republic of Indonesia Number 28 of 2009 on local levy taxes in which in it the tax retributed by the local region is the swallow's nest tax. The swallow's nest tax until the end of 2022 it turns out that the implementation of tax collection on swallow's nests has not been actualized well enough.

Local taxes are juridically one of the mainstays of Local Own-Source Revenues in addition to local levies. The results of the Local Government Owned Enterprise and other separated

regional assets management. The definition of the local taxes in Law Number 34 of 2000 Article 1 (Point 6) is taxpayer contributions made by individuals or Local head Agency without equal direct compensation, which can be forced based on applicable laws and regulations, which are used to finance the administration of local government and local development.

Government Regulation Number 55 of 2016 states that local taxes are the contribution of the taxpayers to the local region is a mandatory contribution to the region owed by an individual or coercive entity based on law, by not getting compensation directly and used for regional needs.

Local own-source revenue is the source of local revenue that is obtained from the local economic activity itself. The local own-source revenue is one of the pillars of the independence of a local region (regency or city). According to Law Number 33 of 2004 on the financial balance between the central government

and the local government in which the local own-source revenue included local taxes, local levies, the results of the local wealth management, and other legitimate local revenues. Local taxes, local levies, the results of the local wealth management, and other legitimate local revenues are components of the Local Own-Source Revenue.

Local tax(es) is one of the main sources of the Local Own-Source Revenue and it is very important for the local government. Local taxes based on Law Number 28 of 2009 on Local Taxes and Local levies consisted of the provincial and regency/municipal taxes. Objects, Subjects, and Taxpayers; a) The tax object is each collection of swallow's nests that are traded. b) Excluded from Tax Objects are: 1) Buy and sell swallow's eggs; 2) Collection of swallow's nests for research purposes. c) Tax subject is individuals or entities that sell swallow's nests, also known as taxpayers.

2. The Obstacles and Solutions of the Swallow's Nest Tax Collection in Increasing Local Own-Source Revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes.

The efforts to increase local own-source revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes on swallow's nest tax have been not maximal due to the up and down of the effectiveness and contribution of swallow's nest tax revenue to regional tax revenues for Kubu Raya Regency forced by various good factors from the taxpayer and globally influenced. Some factors were identified influencing the effectiveness and contribution of swallow's nest tax revenue: Administration, Price of Swallow's Nest, Willingness to Pay Taxes, and Awareness to Pay Taxes. In determining policies related to the effectiveness and contribution of swallow's nest taxes to the Local Own-Source

Revenue for consideration are as follows:

- a. Overall, the level of effectiveness of re's nest tax revenue is quite effective, so it requires attention from the government, in this case from the Local Revenue Service of Seluma Regency, to be able to commit to the targets to be achieved.
- b. The contribution of the swallow's nest tax to Local Own-Source Revenue is not quite good, so it must be increased so that the contribution of the swallow's nest tax to Local Own-Source Revenue is greater.

Swallow's nest tax is a fee or contribution of the swallow's nest tax collector collected by the regions based on the Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes which are used to finance local government expenditures and are used for local government needs for the prosperity of the people of Seluma Regency. Swallow's nest tax is a source of revenue for

Seluma Regency which is paid by the swallow's nest taxpayers in Seluma Regency.

Swallow's nest tax is also a retribution fee that can be imposed by the government based on the provisions of tax laws and regulations as well as a manifestation of the participation of the people or taxpayers to directly and jointly carry out tax obligations needed for state financing and national development. The goal of national development is to realize a just and prosperous society by increasing the standard of living, intelligence, and welfare of all people.

The implementation of national development cannot be separated from local/ regional development such as in Seluma Regency. To facilitate national development, a budget from the state government is needed which is obtained from local tax collection. Therefore, the Seluma Regency government continues to strive to explore every potential that can be used to increase and

optimize regional revenues for Seluma Regency.

Based on the explanation above, one of the Local Own-Source Revenues is local taxes. One of the local taxes that can increase Local Own-Source Revenue is the swallow's nest tax because it is dues or contributions of taxpayers collected by the local government based on the law used to finance local government expenditures and used for local needs for the prosperity of the people. The greater the role of the Local Own-Source Revenue means that the local is less dependent on central assistance, the Local Own-Source Revenue is used to finance local expenditures such as routine expenditures and development expenditures.

The revenue from the swallow's nest tax revenue by the government is used to finance local government needs, both in terms of development, security, environmental order, and others related to the local itself. For local development to progress, with this, the local region must have a

reliable advantage. One of the Local Own-Source Revenues is expected to be a source of financing for government administration and local development to increase and equalize community welfare, namely from Local Taxes, one of which is through swallow's nest tax revenue.

Swallow's nest tax is one type of local tax for the Seluma Regency. The collection system of local taxes for the swallow's nest tax used a self-assessment system. It is about the swallow's nest taxpayers including individuals or entities that collect and/or exploit the swallow's nest given the authority to calculate the amount of tax that must be paid by themselves. Not all regencies/cities have the potential for a swallow's nest. So, it is one of the unique original local potentials that can only be found in certain areas and can encourage an increase in the Local Own-Source Revenue of Seluma Regency. Efforts to increase Local Own-Source Revenue through the

swallow's nest tax collection sector are the first steps to enforcing the legal provisions of the Local Regulation of Seluma Regency Number 5 of 2011 concerning Local Taxes related to the swallow's nest tax collection.

D. CLOSING

1. Conclusion

- a. The swallow's nest tax collection in increasing local own-source revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes, has not been maximized yet because swallow's nest tax revenue is still very minimal and the system used in tax collection is a self-assessment system in Seluma Regency.
- b. The obstacles and solutions of swallow's nest tax collection in increasing Local Own-Source Revenue based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes in terms of the lack of taxpayer awareness in

reporting, registering, calculating, and paying swallow's nest taxes. The taxpayers are required to pay and be transparent about the proceeds from the sale of swallow's nests to the Local Revenue Agency of Seluma Regency. There are still many swallow entrepreneurs who have not received permission from the Regent, but their swallow business has been running for quite a long time. This is because the collection of swallow business tax based on Local Regulation of Seluma Regency Number 5 of 2011 on Local Taxes has not been maximized so the swallow's nest tax collection in increasing Local Own-Source Revenue is not significant. The Local Regulation on swallow's nest collection has not run maximally due to a lack of outreach to taxpayers of swallow's nests in Seluma Regency. The government has not taken firm steps against people who do not pay taxes in

Seluma Regency. To overcome these obstacles, the Local Revenue Agency is in collaboration with the Seluma District Attorney Office (Kejari), the Resort Police Force (Polres) of Seluma Regency, and the Seluma One-Stop Integrated Investment and Licensing Service Office (DPMPTSP).

2. Suggestion

- a. Taxpayers are expected to have good cooperation with the Local Revenue Agency of Seluma Regency in terms of paying taxes.
- b. It is hoped that the Local Revenue Agency of Seluma Regency will increase its role in carrying out the swallow nest tax collection to increase the Local Own-Source Revenue of Seluma Regency.

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