

EVALUATION OF REVENUE COLLECTION FEES FOR ACQUISITION DUTY OF RIGHT ON LAND AND BUILDING AT THE BANDUNG CITY REVENUE MANAGEMENT AGENCY IN 2020-2023

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Abstract

Regional taxes are mandatory contributions imposed on individuals or entities to their regions. Regional taxes will later be used by the regional government to finance its own region, so the role of regional taxes is very much needed by the regional government in running the wheels of government. Since the implementation of regional autonomy, each region has been required to compete in developing their respective regions. One of the benefits of regional taxes is the existence of development in the region, such as road repairs, bridge repairs, development of infrastructure and facilities in the region. This study focuses on the realization of BPHTB tax in Bandung City. The realization figure for BPHTB tax in Bandung City in 2020-2023 was always below target, and the realization figure for BPHTB tax in Bandung City was the lowest of the nine other regional taxes, therefore the author wanted to know what kind of evaluation was carried out by the Bandung City Government in handling this. This study uses a qualitative descriptive method. Data collection comes from primary data and secondary data. The data collection techniques used are in-depth interviews, observations, and literature studies. With this research, it is hoped that in the future the realization of BPHTB tax revenue in Bandung City will increase in accordance with the targets set by the Bandung City Government.

Keywords: BPHTB Tax, Evaluation, Regional Tax.

A. INTRODUCTION

Based on the Indonesian APBN in 2023, tax revenues will reach 3,121.9 trillion as total state income. This means that the costs incurred and used by the government in running government as a provider of facilities and infrastructure for the community are very dependent on tax revenues. (Nurisdianto, 2019). Taxes can also be relied on in the long (Darmawan et al., 2023; Septiani, 2023; Setiadi & Sugeng, 2021). With the increase in population in Indonesia, there will also be an increase in Indonesian state income from tax revenues. The definition of tax according to Soemitro in (Witri, Djudi, & Sulasmiyati, 2016), "Tax is a contribution for taxpayers to the state treasury which is adjusted to applicable laws which are enforceable and coercive in nature without obtaining rewards that can be directly proven and tax used for the country's needs in carrying out national development. Ismiart (2014) in (Demak & Lambey, 2016) with the reform of the tax system, its style and characteristics have also changed. Initially, tax collection used the Official Assessment system, where tax management responsibility focused on completing or determining notification letters to calculate and determine the amount of tax to be paid and the amount of tax owed..

Darwin (2010) in (Erawati, Yuniarta, Yasa, & Ekonomi, 2019) explains that as a developing country, Indonesia is very dependent on tax sector revenues. Taxes have a very

important and potential role in administering government and development. Taxes are an important source of funds for central and regional governments (Amrulloh, 2022; Riyadi et al., 2021; Tumanggor, 2022). As a result, to optimize tax collection activities, fiscal management was changed from the center to the regions, which is known as fiscal decentralization. Fiscal decentralization gives regional governments, especially districts and cities, the authority to use regional revenue sources optimally. Therefore, fiscal decentralization is a shift in fiscal management from the center to the regions, enabling local governments, especially districts and cities, to utilize fiscal resources optimally. Regional governments have been permitted to provide each region with the opportunity to fully consider the economic and social aspects as well as legal elements, so as to maximize the use of funding sources in that region. Everything is done so that regions can regulate their own regions by developing their potential and regional financing comes from regional taxes. (Takahindangen et al., 2019).

Currently, Indonesia has entered the era of regional autonomy, with regional taxes and taxation. Initial observation results show that the implementation of BPHTB levies shows that there are still some taxpayers who do not understand the issues regarding BPHTB. BPHTB uses a self-assessment system in tax collection. This system gives taxpayers confidence and responsibility to deposit, report and calculate the tax they owe themselves. Tax payments are made through the Regional Tax Notification Letter (SPTPD). In Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the central tax that is converted into a regional tax is the BPHTB tax. Since January 1 2011, the policy of transferring BPHTB to regional taxes has come into effect. Soewardi (2014) in (Mandagi et al., 2018) Changing the BPHTB tax to a regional tax which was originally a central tax, is a strategic change for Indonesia to implement fiscal decentralization, namely local taxing power, with this regional governments must also explore sources of public funds, one of which is BPHTB taxes. The degree of fiscal decentralization refers to the degree of regional independence to fund its own regional needs without depending on the central government. Regarding fiscal decentralization, Kadjatmiko (2005) in (Harinsari et al., 2017) argues that "Decentralization means supporting the implementation of regional autonomy that is broad, correct and responsible for the region". UU no. 33 of 2004 does not clearly regulate fiscal decentralization. However, in essence, balancing funds are important in fiscal decentralization.

Regional tax is a mandatory contribution given to individuals or entities to the region. Rewards cannot be enjoyed directly but can be enjoyed through regional development. The levies are based on applicable laws and regulations. According to Law Number 16, taxes are used to fund the implementation of regional government and regional development in accordance with Law no. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. (RI Law, 2004) Definition of BPHTB according to Law Number 28 of 2009: "BPHTB is a tax for obtaining rights to land and buildings. The right to acquire land and buildings is defined as a legal act or event that results in a person or entity obtaining rights to land and/or buildings. (Christina Panggabean, 2015).

Targets according to (KBBI, 2016) are goals that have been planned or limits that have been determined to be achieved. Targeting is a goal or limit that is determined, so it must be achieved within a certain time period. Meanwhile, targeting is a process, method, or act of targeting. It can be interpreted that a tax target is a target in the form of tax revenue that has been planned and predetermined to be achieved. Meanwhile, tax targeting means a process in planning tax revenue targets that have been planned and predetermined to be achieved within a certain time period. Realization according to (Banjar Regency Regional Financial and Asset Management Agency, 2019) is all actions or processes that have been planned and determined in advance to achieve a goal optimally within a certain period of time, then formulate a plan to achieve it, then realize or carry out certain actions from the plan it is a real action.

The Bandung City Government has set a tax target of approximately 7.04 trillion in 2023. This is an effort by the Bandung City Government (PemKot) to increase Bandung City's original regional income. The government continues to work hard to optimize regional revenues through tax agencies. BPHTB tax in the City of Bandung is based on Regional Regulation Number 1 of 2024. The Head of the Bandung City Tax Revenue Agency (BPPD), explained that in 2023 there will be nine types of taxes in the City of Bandung which will be used as a source of income. Among the nine types of taxes, there are several types that cannot be realized optimally every year. For example, there is a BPHTB tax that has not been fully realized. By the end of the year only 81% of the achievement target was IDR 737 billion. Indeed, there is income that may not be realized optimally, such as the Bandung City BPHTB tax because it is related to land sales. The following is a table and graph of the realization of BPHTB levy targets in Bandung City.

Table 1. Bandung City BPHTB Levy Revenue

| No | Year | Target | Realization | Percentage (%) |
|----|------|-----------------|-----------------|----------------|
| 1 | 2020 | 641.932.000.000 | 459.561.116.999 | 71% |
| 2 | 2021 | 738.650.000.000 | 543.914.704.282 | 73% |
| 3 | 2022 | 871.800.000.000 | 580.645.787.158 | 66% |
| 4 | 2023 | 737.730.000.000 | 598.563.907.116 | 81% |

Source: Bandung City Regional Revenue Management Agency (BPPD) 2023

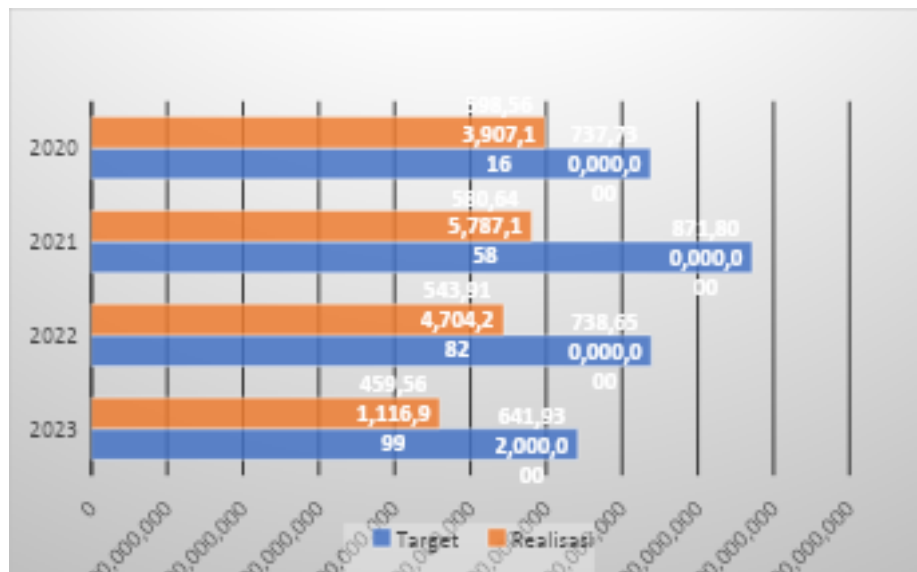


Figure 1. Graph of Target and Realization of BPHTB Levy

Source: Bandung City Regional Revenue Management Agency (BPPD) 2023

From the table and graph above, it means that the realization figures from BPHTB tax in the city of Bandung have decreased. Initially in 2020 the realization target only reached 71% of the target of more than IDR 641 billion. In the following year, BPHTB levies in Bandung City could not meet the target due to various factors, it was proven that the realization figure in 2021 only rose 2% to 73% of the target of more than IDR 738 billion, even in 2022 it decreased again, the realization figure was only 66% from the target of more than IDR 871 billion. Then at the end of 2023 the realization figure will only be 81% of the target of more than IDR 737 billion. The Bandung City Government and BPPD must immediately carry out

an evaluation so that in the future the BPHTB tax can reach the 100% target like the other seven taxes.

Table 2. Comparison of Realization of BPHTB Levy with Other Taxes in 2023

| No | Name of Tax Item | Target | Realization | Percentage (%) |
|----|---------------------|-----------------|-----------------|----------------|
| 1 | Restaurant Tax | 360.000.000.000 | 369.012.260.732 | 102% |
| 2 | Hotel Tax | 330.000.000.000 | 391.238.207.135 | 118% |
| 3 | Entertainment Tax | 50.000.000.000 | 57.320.975.570 | 114% |
| 4 | Parking Tax | 40.000.000.000 | 42.760.273.619 | 106% |
| 5 | Street Lighting Tax | 205.000.000.000 | 217.898.138.167 | 106% |
| 6 | BPHTB Tax | 737.730.000.000 | 598.563.907.116 | 81% |
| 7 | property tax | 550.000.000.000 | 535.857.984.188 | 97% |
| 8 | Groundwater Tax | 35.000.000.000 | 40.187.371.666 | 114% |
| 9 | Advertisement Tax | 24.000.000.000 | 28.809.122.452 | 120% |

Source: Bandung City Regional Revenue Management Agency (BPPD) 2023

Based on the second table, it can be interpreted as a comparison between the realization of BPHTB taxes and eight other taxes. This means that BPHTB tax is at the bottom of the list with a realization figure of only 81% of the target of more than IDR 737 billion. The first income was obtained by advertising tax with a realization figure of 120%, the second was obtained by hotel tax with a realization figure of 118%, the third was obtained by ground water tax with a realization figure of 114%, the fourth was obtained by entertainment tax with a realization figure of 114% as well, the fifth was obtained parking tax with a realization figure of 106%, sixth, street lighting tax with a realization figure of 106%, seventh, restaurant tax with a realization figure of 102%, and eighth, land and building tax with a realization figure of 97%. It can also be explained that seven of the nine tax items were able to successfully exceed the target, and only the BPHTB and PBB taxes were unable to exceed the target in 2023.

Based on the problems above, obstacles were found in implementing BPHTB tax collection according to Cintia, et al (2016) in (Suryanto et al., 2018) including: (1) Many people do not understand about BPHTB tax collection; (2) Lack of good faith with the seller, the buyer is not willing to pay the BPHTB before signing the deed, conversely the seller is not willing to sign the deed before paying the BPHTB tax; (3) The market price of land and/or buildings is not transparent enough; (4) Not all verified BPHTB SSPDs are paid by Taxpayers. There are even those who make BPHTB payments, but the taxpayer does not transfer their rights. Therefore, taxpayers request a refund of the BPHTB tax funds deposited. UU no. 28 does not regulate BPHTB tax refunds; (5) It is difficult for field supervisors to obtain evidence of actual transactions, which will result in lengthy verification procedures; (6) Not all taxpayers report transaction prices honestly.

In order to create public awareness in paying taxes, the Regional Revenue Management Agency (BPPD) has carried out various outreach activities, namely in electronic media, print, social media and through several public forums. BPPD has also made innovations to make it easy and fast for people to pay taxes, for example tax payments can now be done online or offline, online via M-Banking, and online shopping applications such as Bukalapak and Tokopedia. Meanwhile offline can be done at BJB, ATM, post office and Indomart.

To see how the BPHTB tax evaluation is carried out in planning the target so that it can be achieved, the evaluation of the realization obtained is still below the target, how the audit is carried out and how the supervision is carried out, the researcher took a theory that is relevant to this problem, the theory taken is the theory of Parsons which is quoted (Akbar & Mohi, 2018) explains that policy evaluation studies are how policies can be estimated, audited or checked, assessed, and controlled or supervised. This theory is very suitable for the research being carried out because this theory has four very relevant dimensions. The first dimension is appraisal, which in the planning evaluation determines the tax target so that it matches the realization. The second dimension is inspection, which explains the audit carried out so that there are no irregularities in tax collection. The third dimension is assessment, where the assessment of the realization that has been obtained is used as evaluation material. The fourth dimension is control, which explains the supervision carried out so that tax collection runs well.

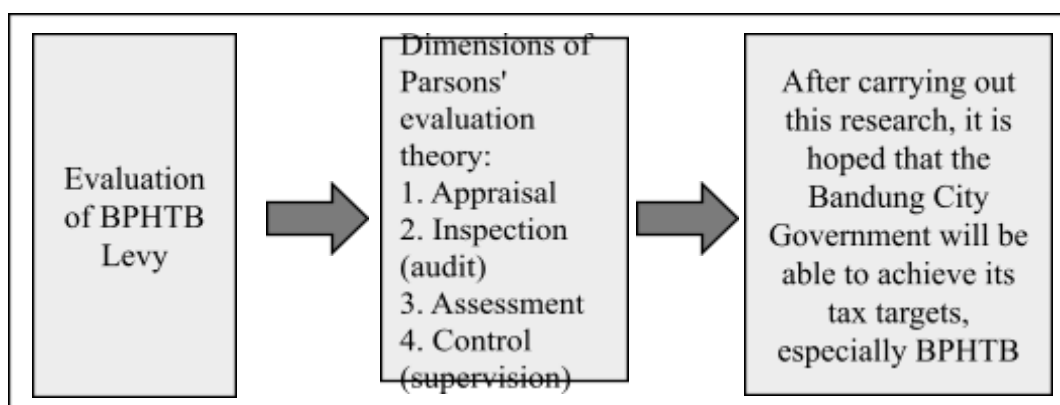


Figure 2. Framework of Thought

Assessment or evaluation can also determine the suitability between plans and realization. On the other hand, evaluation is also carried out not to prove facts but to improve. The process evaluation carried out is to understand the degree of realization based on previously planned and established goals. (Engkus et al., 2018) From the problems above, the aim of this research is to find out and explain how target evaluations are not in accordance with the realization of BPHTB taxes in Bandung City, find out what are the obstacles in terms of tax collection, and find out how BPHTB tax revenue target planning in Bandung City. This research provides information about the realization of BPHTB tax in Bandung City and provides knowledge about the inspection and supervision of BPHTB tax collections in Bandung City. The research was carried out so that in the future the BPHTB tax would be able to achieve targets like the other seven taxes and get out of the lowest realization figures. (Winarko, 2017)

Relevant similar research is the results of research (Demak & Lambey, 2016) with the title Evaluation of Fees for Acquisition of Land and Building Rights (BPHTB) in the Gorontalo City Regional Financial and Asset Management Revenue Service (DPPKAD), the similarities are: 1) The same in researching the evaluation BPHTB tax; 2) The same in explaining the concept of BPHTB tax. Meanwhile, the differences (novelties) are: (1) The focus of researchers is evaluating target planning, evaluating realization that does not meet targets, as well as inspection and supervision in BPHTB tax collection, not evaluating tax effectiveness; (2) Researchers use Parsons' evaluation theory (estimated, audited, assessment, and control) not effectiveness theory; (3) Researchers use a qualitative, not quantitative, descriptive research method; (4) The researcher's locus is in Bandung City, not Gorontalo City; (5) The results of similar research show that BPHTB levies in Gorontalo City have not been able to run well, because there are still several obstacles, namely lack of public awareness and delay

in paying taxes as a result of which people are often late in paying, as well as a lack of human resources in the area. field. The results of the researcher's research are not necessarily the same as previous research.

B. LITERATURE REVIEW

Evaluation of Receipt of Fees for Acquisition of Land and Building Rights (BPHTB)

The focus of the research is on analyzing BPHTB revenues, namely the tax imposed on the acquisition of land and building rights, during these two years. This research aims to evaluate the extent to which the realization of this tax revenue is compared to the target set, as well as the factors that influence its achievement. In this context, evaluation can include assessing the effectiveness of policies, tax collection procedures, and the level of taxpayer compliance in Bekasi Regency. Apart from that, this research can also provide an overview of the economic impact of BPHTB revenues on regional finances in Bekasi Regency, especially in supporting regional development. Through this evaluation, research can identify obstacles faced during that period, such as regulatory changes, economic conditions, or administrative challenges. It is hoped that the results of the research can provide recommendations for local governments to improve BPHTB revenue performance in the future, both through improving policies and improving services and outreach to the community. (Saputri & Kumala, 2021).

Evaluation of the Collection of Fees for Acquisition of Land and Building Rights (Bphtb) at the Regional Financial and Asset Management Revenue Service

Focus on analysis of the BPHTB collection process carried out by the relevant agencies. This research aims to assess the effectiveness, efficiency and transparency in the implementation of BPHTB tax collection, which is an important source of income for the region. This evaluation may cover various aspects, such as collection procedures, the level of taxpayer compliance, and the agency's ability to achieve the set tax revenue targets. Apart from that, this research also has the potential to identify challenges faced in the BPHTB collection process, such as technical, administrative or socialization obstacles to the community. By evaluating BPHTB collection, this research can provide recommendations for the Regional Financial and Asset Management Revenue Service to improve the tax collection system, increase process efficiency, and ensure that regional income from BPHTB can be optimized. It is hoped that the results of this research can support improved policies and better practices in regional financial management (Demak & Lambey, 2016).

C. RESEARCH METHODOLOGY

This research method uses a descriptive qualitative approach. This approach produces data in the form of words that explain the phenomena that occur, as well as describe and understand the symptoms that occur in the field comprehensively for analysis, especially in researching evaluations of BPHTB levy revenues in Bandung City. The aim of a qualitative approach is to understand a phenomenon and to gain an understanding of phenomena that are not widely known. (Strauss & Corbin, 2003)

In obtaining data to conduct further research, researchers will use observation, interview and literature study (documentation) techniques. Esterberg (2002) in (Sugiyono, 2013) defines an interview as a meeting between two or more people who use questions and answers to exchange information and ideas to find out the results and meaning of the topic being discussed. Nasution (1988) in (Sugiyono, 2013) stated, All knowledge depends on observation. Scientists only work based on data and facts, which are obtained through observation or observations. Data is usually collected with the help of very sophisticated instruments so that very small objects (protons and electrons) and very distant objects (space objects) can be observed clearly.

To determine the informants in this research, the researcher chose a purposeful sampling technique, because the researcher chose the best research participants/informants and research locations so that they could help researchers understand and analyze the evaluation of BPHTB levy receipts in Bandung City. Researchers also conducted documentation studies using official data from the relevant agency, namely from BPPD Bandung City.

Table 3. Research Informants

| No | Name | Position | Amount |
|----|------|---|--------|
| 1 | DS | Head of Regional Revenue Development Sub-Sector | 1 |
| 2 | AR | Head of Tax Sub Division of BPHTB | 1 |
| 3 | AH | Control Division Staff - Inspection and Supervision Sub-Section | 1 |

Sumber: Hasil Penelitian (diolah peneliti) 2024

Information:

- 1) Head of Regional Revenue Development Sub-Sector (Key Informant, who knows/understands information in general and who knows conceptually).
- 2) Head of the BPHTB Tax Sub-Sector (Main informant who knows detailed information, and is the "main actor")
- 3) Control Sector Staff - Inspection and Supervision Sub Sector (Supporting informants, namely those who know additional information that is useful & relevant, parties related to the main informant)

Qualitative research is a method of revealing certain social situations by describing actual facts composed of sentences based on data collection techniques and analyzing relevant data obtained from natural situations. To reveal the essence of qualitative research, it is necessary to carry out in-depth observations in the context of rich experiences. Data collection was carried out through in-depth interviews with information providers, document reviews, and direct observations in the field.

In connection with data analysis, researchers used the Miles and Huberman data analysis technique in (Agusta, 2003). Data analysis techniques are as follows: a) Data reduction: This data reduction focuses on the selection process, transformation of "raw data" that occurs in the results of observations in the field carried out by researchers focusing, abstracting and simplifying; b) Data presentation: In presenting this data, the data in this qualitative research is through narrative text. Apart from short descriptions or narratives, this can be done through charts, flowcharts, and the like; c) Drawing conclusions: The third step of this analysis activity is in the form of drawing conclusions. In drawing conclusions, this stage is the stage of reviewing the results of observations in the field that are in accordance with the agreement.

D. RESULT AND DISCUSSIONS

Assessment

Providing an estimate of the value of an object at a particular point is known as an estimate. Tax assessment is a step taken by the government and regional institutions in determining a tax target to be set in the region in accordance with applicable regulations.

In planning the BPHTB tax targets, the actors are the heads and divisions of the BPHTB, later in the planning the BPPD will also be assisted by the Association of Land Deed Officials or what is usually called (IPPAT). Assisted in the transaction process and reporting to BPPD,

and influenced IPPAT not to carry out transactions below NJOP, but must be above NJOP or the transaction must be at market price. This also includes BPN, even though it is not technically involved but is at least invited to a meeting for planning, implementation and evaluation (Safaat, Suparman, & Maolani, 2022).

The reference in planning BPHTB tax targets is seen from the potential in the Bandung City area. The average realization in the previous 5 years is also a reference for planning future tax targets by looking at, studying and analyzing what the growth is like. The decision remains with the executive through Bapelitbang and the legislature through the DPRD.

In principle, the realization of BPHTB tax revenue in Bandung City always increases, and every year there is development, although judging from the percentage achieved, perhaps BPHTB tax is the lowest of the 8 other regional taxes, and that could have been predicted by BPPD beforehand. This is BPPD's strategy in setting tax targets in the city of Bandung. Basically, setting tax targets in Bandung City is proposed by the BPPD, which processes data to calculate targets in the development sector. In calculating potential and tax targets, BPPD does not calculate itself but instead calculates it based on scientific studies. Every year, BPPD makes scientific studies which it carries out with the assistance of professional third parties, appointing people who are experts in the field of economics, especially those from academic circles, to make the calculations. Regional tax potential and targets, including BPHTB tax. From these proposals and studies, figures will be obtained, either for a period of one year or projections for the next few years. A case example is preparing calculations of potential and regional tax revenue targets for the formulation of the RPJMD and RPJPD for the next 5-20 years, including the BPHTB tax in it.

The Bandung City Regional Revenue Management Agency which deals with the issue of setting tax targets is in the development sector. This field includes sub-sectors under it that work together in determining tax targets. The reason why BPHTB tax is not achieved like other taxes is that the main factor is that the tax target setting is not in accordance with what we proposed and calculated from the results of the studies that have been carried out. The tax target proposal was initially submitted to the Development Planning, Research and Development Agency or what is usually abbreviated as Bapelitbang as the Regional Apparatus Organization that manages planning in the executive, later there the proposal was processed again. The problem is that it is not in accordance with the proposal, such as the example presented by the planning sector

"An example is that BPPD proposes a total tax target of 100, later Bapelitbang will take into account the spending needs that have been made. It turns out that after calculating the operational costs in administering the city of Bandung, it is greater than what BPPD has proposed, which means that the tax target cannot only be 100. If Bapelitbang has reviewed the target, it must be 120, then BPPD must be able to adjust, repeat and rearrange the 120 into nine types. existing taxes. After that, the proposal will go to the DPRD to be discussed and processed again. If the DPRD turns out that the target of 120 is not enough for development purposes, the target number will increase again, because the DPRD, as a reservoir of community aspirations, feels that it is not enough to carry out the development process. If the DPRD's proposal for the tax target number is to increase again from 120 to 135, then the BPPD must be able to adjust it again even though it is already beyond the BPPD's capacity, because the BPPD's initial study was only capable of 100. Then the BPPD will create a strategy by assuming that the shortfall will be small. to PBB tax and most of it to BPHTB tax, so as not to sacrifice the other 7 tax items which had reached the target in the previous year.

Auditing

A tax audit is a series of activities for collecting and processing data, information and evidence carried out objectively and professionally based on audit criteria to determine the

clarity of taxes reported by taxpayers or with the aim of applying the rules according to the tax law. A BPHTB audit is a series of activities to collect and process data, information and/or evidence to test the fulfillment of BPHTB obligations or to resolve tax objections.

BPHTB tax audits require submission of applications due to objection decisions, appeal decisions, review decisions, reduction decisions, or other decisions, which result in excess BPHTB payments. This can be done if the taxpayer files an objection to BPHTB tax or there are indications that BPHTB tax obligations have not been fulfilled.

Before tax audits are audited by internal or external bodies, BPPD first prepares itself to encourage taxpayers who carry out buying and selling transactions to report the transactions that actually occurred. Then the evidence when there is a tax reduction must first be checked by the internal team as to what actually happened in the field. If everything is done in accordance with the provisions and regulations that apply when there is an inspection by the internal inspectorate or externally by the BPK, it will run smoothly and conductively. Inspections usually pay attention to prices, administration and applicable requirements. And if there are irregularities such as reporting false data, you will be subject to an article and at least pay the tax shortfall from the actual transaction. So far the BPPD has not found any deliberate errors in collecting taxes, the inspections have also gone well so far and there is nothing that makes things difficult for the BPPD. In terms of audits, there must be data transparency between taxpayers and the BPPD internal team, as stated by the audit and supervision sector:

"Of course, in terms of BPHTB tax audits carried out in Bandung City, it must be carried out systematically and with data transparency between taxpayers and the BPPD internal team, so that in terms of collection there are no errors or things that could be detrimental to the state. "Taxpayers and the audit team must be cooperative so that tax collection can run smoothly."

Evaluation

The assessment of BPHTB tax is in the form of an assessment of the realization that has been achieved. This assessment is very important because it functions in planning tax targets for the following year, with the assessment also functioning as a reference for where deficiencies and weaknesses lie in BPHTB tax collection. As the tax sector BPHTB Bandung City Regional Revenue Management Agency said:

"The assessment carried out by BPPD Bandung City was carried out by an assessment team in accordance with applicable regulations. Assessment is very useful for BPPD because in determining tax targets, they must assess tax realization in the previous year. From the assessment we can also know the shortcomings and weaknesses in terms of BPHTB tax collection.

BPPD considers that the BPHTB tax is a mainstay tax and is very vital for the city of Bandung. Of the approximately 2 trillion, 25% is BPHTB tax. BPPD considers that the city of Bandung, as a large city, in principle has no land for development, even though there is only a small amount. So BPPD only relies on land and building offer transactions, not new buildings. An example of a new building is the construction of an apartment, but this is also very rarely found in the city of Bandung. So BPPD only relies on transactions that occur sporadically in the community. BPPD assesses that if there is an apartment or housing development in the city of Bandung, it is very difficult to manipulate the tax figures because the market price of land and buildings already exists, therefore BPHTB taxes only rely on sporadic transactions in the community. BPPD also considers that the BPHTB tax in Bandung City is in principle good, although it still needs to be improved in the future by inviting taxpayers who carry out buying and selling transactions to report transactions that actually occur.

Controlling

Tax supervision is a series of data research activities to follow-up supervision in the context of exploring tax potential, monitoring compliance with the fulfillment of taxpayers' tax

obligations, and increasing tax revenues in accordance with the provisions of laws and regulations in the field of taxation.

The BPHTB tax cannot be calculated with certainty regarding the realization figure that will be achieved, because the size of the BPHTB tax depends on transactions that occur in society, and the government cannot force transactions that occur in society. Usually what is easy to calculate is the construction of apartments or housing in the city of Bandung. If later the realization of the BPHTB tax does not meet the target, it will make it easier for the BPPD to be accountable to the DPRD, because later it will become an evaluation for the DPRD in determining the budget requirements that the BPPD can only achieve targets that have been previously studied, because any additions are beyond the BPPD's capabilities.

Evaluation of the supervision carried out by BPPD if there is a large transaction but claims it is small, the BPPD team will conduct a field survey first, to ensure that the transaction actually occurred in the field. By looking at market prices and transaction prices that usually occur in the area through property sales advertisements, the team can also ask shops, rt, rw, up to sub-district level in the area. Also look at transactions that have occurred in the area. The problem is also because the transaction involves the seller and the buyer being relatives, causing the land price to be cheap, but it must include a statement signed on stamp duty and using a witness that the transaction that took place is indeed like that. Terms and conditions apply, if later there is a BPK inspection that what happened was not true, then you could be charged with false data or have to pay at least the transaction that actually occurred, then an underpayment note will be issued.

Supervision evaluation is also carried out by real-time monitoring of BPHTB tax revenues via the BPPD website so that improvements can be made every month. The problem with supervision is that one person who carries out more than one transaction always gets a tax deduction. In fact, one person can only get a deduction from one transaction in a lifetime. Sometimes supervision in this situation is often missed because the system owned by BPPD does not yet use a NIK or Population Identification Number basis. When inputting data for one person, BPPD does not know that that person has made transactions more than once with tax deductions. Therefore, one of the BPPD programs currently under supervision is paying taxes based on the NIK of the taxpayer. In the future, this system will be refined by integration with the Population Service to make NIK into its main database. So that when the taxpayer has entered it, it will be easy to know if they have made a transaction with the BPHTB tax deduction.

Evaluation

The first evaluation of BPHTB tax collection is that BPPD will encourage people to make transactions above NJOP or market prices. The market price and the NJOP price are very different which causes people to claim that it is cheap when making transactions, so that in buying and selling transactions the price should be at the market price or at least at the NJOP price.

BPHTB tax has monthly and annual targets, the next evaluation carried out is to socialize with notaries to speed up the BPHTB tax reporting process so that the monthly target reaches the predetermined target. This is also an obstacle faced by BPPD because notaries, sellers and buyers are slow in reporting taxes.

The next evaluation is to carry out tax counseling. The tax counseling carried out by BPPD in a year's budget is around 2.5 billion, counseling is not only for BPHTB taxes but for all types of taxes. Massive outreach throughout the year in collaboration with PRSSNI or the Bandung City Indonesian National Private Broadcast Radio Association by broadcasting an appeal to pay taxes five times which is broadcast by 32 radio stations a day.

The next evaluation is that there is a tax corner in the West Java Tribune published every Wednesday of the second week and fourth week, containing advice on taxes, paying taxes, and questions and answers about taxes. The next evaluation is that BPPD has integrated operations in the UPT-UPT by picking up the ball to the community, which usually means that when paying taxes, people have to go to the counter, the UPT will pick up the ball by gathering with the community in certain areas announced by the sub-district and sub-district. Usually those who pay taxes in integrated operations will receive a gift or merchandise. The next evaluation is to increase the number of videotrons showing appeals to pay taxes, and increase the number of websites on which there are appeals to pay taxes.

E. CONCLUSIONS

The BPHTB tax evaluation carried out by the Bandung City BPPD has gone quite well in accordance with the applicable rules and regulations. BPPD Bandung City carries out an evaluation. The first step is to carry out an assessment. In this case, the assessment evaluates the target data that has been achieved in the previous year. After the assessment is carried out, it continues with the assessment of determining the BPHTB's tax targets using tax potential as a reference so that in planning and determining the tax targets. not too far from the actual figure in the previous year. Basically, setting tax targets in Bandung City is proposed by the BPPD, which processes data to calculate targets in the development sector. In calculating tax potential and targets, BPPD does not calculate itself but calculates based on scientific studies. Every year, BPPD makes scientific studies which it carries out with the help of professional third parties, appointing people who are experts in the field of economics, especially those from academic circles, to make the calculations. regional tax potential and targets. Then proceed with the BPHTB tax audit, the audit is carried out when it comes to tax collection, the audit must be systematic and transparent between the taxpayer and the audit team. After that, it continues with supervision carried out by the supervision sector, so that in terms of BPHTB tax collection there are no irregularities and things that could be detrimental to the state. Suggestions and recommendations that can be conveyed from the results that have been researched regarding the evaluation of increasing BPHTB tax revenue in Bandung City are as follows: 1) BPHTB tax has great potential to achieve realization targets or be increased, to achieve all of these things, harmony between the City BPPD is needed Bandung, Batpelitbang and DPRD so that the targets set are not far from the realization that has been obtained; 2) Bandung City BPPD must always increase inspection and supervision in the implementation of BPHTB taxes by strengthening and improving the internal supervision system; 3) Bandung City BPPD must continue to increase socialization regarding BPHTB taxes starting from who is the tax subject, the tax object, how to calculate tax, and the flow of tax payments. So that people understand better and increase their awareness when it comes to paying taxes; 4) Bandung City BPPD must be able to further optimize the use of sophisticated technology, so that every taxpayer can obtain information about BPHTB taxes quickly and easily. An example is the tax services website, which makes the process faster and easier, and makes the NIK the main database.

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