POLICY EVALUATION OF ELIMINATION OF ADMINISTRATIVE SANCTIONS FOR LAND AND BUILDING TAXES

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ABSTRACT

Tax amnesty in the form of elimination of administrative sanctions for Land and Building Taxes is a policy intended to encourage taxpayers to pay their taxes. This policy is projected to boost regional earnings, notably for Land and Building Taxes in the Rural and Urban sectors (PBB-P2), in addition to strengthening fundamental taxpayer data. Thus, Regional Revenue and Expenditure Budgets are more sustainable. The purpose of this study was to evaluate the amnesty policy on tax compliance and PBB-P2 revenue. This study was also to analyze the implementation process of amnesty thru the elimination of administrative sanctions for PBB- in Pekanbaru City Government. This study employed a case study method with a qualitative approach to explore in-depth the policy evaluation of tax amnesty through the elimination of administrative sanctions for Land and Building Taxes in the Rural and Urban Sectors, specifically in Pekanbaru City. The findings indicate that amnesty has succeeded in increasing tax compliance and PBB revenue but cannot be a solution to increasing land and building tax revenues if it is carried out twice and at the same time.

Keywords: *Tax Compliance; Elimination of Administrative Sanctions PBB-P2; Revenue PBB-P2; Tax Amnesty*

A. INTRODUCTION

The central government delegated authority to each region to investigate the potential for regional financial revenue. In other words, regions have the authority to regulate and control their household affairs. Regional taxes are regarded as pillars of the sustainability of regional autonomy and serve as the backbone of regional development (Kadir, Kuswardani & Isnaini, 2019) as well as a supporter of the growth of an area where tax revenue is a significant source of public revenue (Steward in Nar, 2015). Regional tax revenue has an impact on a region's economic progress (Yurianto and Tantowi, 2021). To achieve regional development, the government must have excellent governance, specifically in the public sector, which is responsible for employing the majority of the resources obtained through taxation and may deliver services to the public (IFAC,2014). This is because the building of various public infrastructures in an area is funded by taxes, ensuring that everything is in the public interest

If Original Local Government Revenue (*PAD*) can generate a substantial contribution to government administration and regional development, a region is said to be ready to establish regional autonomy. Generally, the greater the contribution made by *PAD*, the greater the region's ability to finance government administration and regional growth; hence, it will show positive regional financial performance. The sources of PAD include regional taxes, regional levies, results of separated regional wealth management, and other legitimate PAD. One type of local tax that is the largest contributor to Original Local Government Revenue (*PAD*) is the Land and Building Taxes (*PBB*). Since the enactment of Regulation No. 28 of 2009 concerning Regional Taxes and Levies, Land and Building Taxes (*PBB*) management in Indonesia has been divided into 2 (two), namely the Central Government and Regional Government. Central Government administers Land and Building Taxes in Plantation, Forestry, and Mining, as well as other sectors (*PBB-P3*), whereas Regional Government administers Land and Building Taxes in Rural and Urban sectors (*PBB-P2).*

With the transfer of the authority to collect *PBB* to the Regency/City Government, it is necessary to implement effective policies in terms of increasing PAD, especially related to tax revenues. According to Jia, Huang & Man (2019), innovation activities can create substantial company value, but it is difficult to manage since it has institutional risk. Purnamasari, Pratiwi & Sukirman (2016) elucidate that taxpayer compliance is affected by public comprehension of taxes as well as taxpayer awareness; government socialization is also required. In addition to tax socialization, an effort or innovation in the form of a *tax amnesty* policy is required to enhance tax compliance and recover unpaid taxes to raise incomes (State or Local Budgets/*APBN* or *APBD*). From a tax standpoint, the *tax amnesty* policy is one of the economic policies that can boost revenue in the APBN/APBD for this year and the following years, making an impact on the APBN/APBD more *sustainable.* The *tax amnesty* policy is popular in every country since it is regarded as a low-cost solution to collect unpaid taxes and improve long-term compliance. Furthermore, tax amnesty aims to improve tax compliance and revenue in the future. Bayer, Oberhofer, & Winner (2015) reveal that based on policymakers' perspectives, *tax amnesty* is an efficient strategy for improving short-term income

and medium to long-term compliance. Meanwhile, research conducted by Malau (2020) states that amnesty creates negative perceptions regarding the possibility of law enforcement resulting in decreased compliance.

Based on the foregoing, the researcher wants to analyze the *tax amnesty* policy in the form of the elimination of administrative sanctions for Land and Building Tax in Pekanbaru City. In 2019, the Pekanbaru City Government made convincing efforts in the form of a *tax amnesty* policy, notably a program to eliminate administrative sanctions. The amnesty policy was also re-enacted in 2020, although for a longer period than the previous year. Because these rules are an invention or initiative of each region that is supposed to promote tax compliance and income, not all regions implement the policy of eliminating administrative sanctions or PBB fines. As a result, it is unclear whether or not this policy will be successful. Taxpayer compliance is also influenced by the expectations of taxpayers to local governments that the government carries out its duties and authorities properly (Setiawan, Yuliansyah & Mumpuni, 2020). With the *tax amnesty* policy in the form of eliminating administrative sanctions or PBB fines, the government will know whether the policy will be more effective or not.

The purpose of this study is to examine the influence of the tax amnesty policy on the increase of *PBB-P2* revenues in Pekanbaru City by eliminating *PBB* administrative sanctions. As a result, the purpose of this research is to examine how this tax amnesty policy can enhance compliance and raise *PBB* revenue in Pekanbaru City. The distinction between this study and other research on tax amnesty is that previous research on tax amnesty typically employs *self-assessment* taxes, such as individual and corporate income taxes. Meanwhile, this research uses *PBB* which is collected by the official assessment system. There is still little research related to amnesty policies in the form of eliminating administrative sanctions in local governments. Especially in Pekanbaru City, the implementation of the amnesty policy was carried out 2 (two) times and at the same time. This is important because *PBB* is one of the largest contributors of regional taxes to Original Local Government Revenue (*PAD*), which means that *PBB* contributes greatly to financing local government programs. This study delves deeper into BAPENDA's restrictions and initiatives for boosting tax income and compliance. As a result, it is envisaged that the existence of a tax amnesty policy in the form of eliminating fines will raise public awareness about the importance of paying taxes and maximize the potential of regional financial income.

## B.   LITERATURE REVIEW

Tax Amnesty

Public policymakers have particular concerns about tax compliance, as tax evasion can threaten the government's ability to increase public revenues. *Tax amnesty* is a government policy in the field of taxation that provides for the elimination of taxes that should be owed in exchange for payment of a ransom in a certain amount which aims to provide additional tax revenue and opportunities for non-compliant taxpayers to become obedient taxpayers; thus, it is expected to encourage increased taxpayer voluntary compliance in the future. *Tax amnesty* is

one of the policies that has two purposes: to enhance tax compliance and income in the tax sector. According to Ispriyarso (2019), one disadvantage of *tax amnesty* is that it can create a sense of injustice for compliant taxpayers. *Tax amnesty* can lead to disobedient taxpayers since they expect to be given *amnesty* again, and *amnesty* is contrary to legal standards.

There are various perspectives on the purpose or benefits of the amnesty program, such as those described by Ross in Mikesell and Ross (2012), who state that the purposes of the amnesty program are prospective to return taxpayers to the tax register, improve future compliance, and publicize improved enforcement mechanisms after the amnesty program. Parle and Hirlinger (1986) infer that there are 3 (three) purposes to be achieved in the amnesty program, namely: 1) to be low-cost and a way to collect uncollected tax revenue due to limited law enforcement resources; 2) to promote increased future citizen compliance with the tax code; and 3) to reinstate individuals who have dropped off the tax register into the state revenue system. As a result, several taxpayers prefer to take advantage of the *tax amnesty* so that they can prevent future sanctions or fines.

Theory Of Planned Behavior (TPB)

In 1991, Ajzen introduced a theory of human behavior called as *Theory of Planned Behavior* (TPB). The main factor in this theory is the individual's intention to engage in a particular behavior. The intention is assumed to capture the motivational factors that can influence behavior, namely an indication of how hard a person is willing to try and how much effort is required to carry out the behavior. This theory assumes that humans are rational beings who use the information available to them systematically. Thus, these humans will consider the consequences of their actions before determining whether or not to engage in specific behaviors.
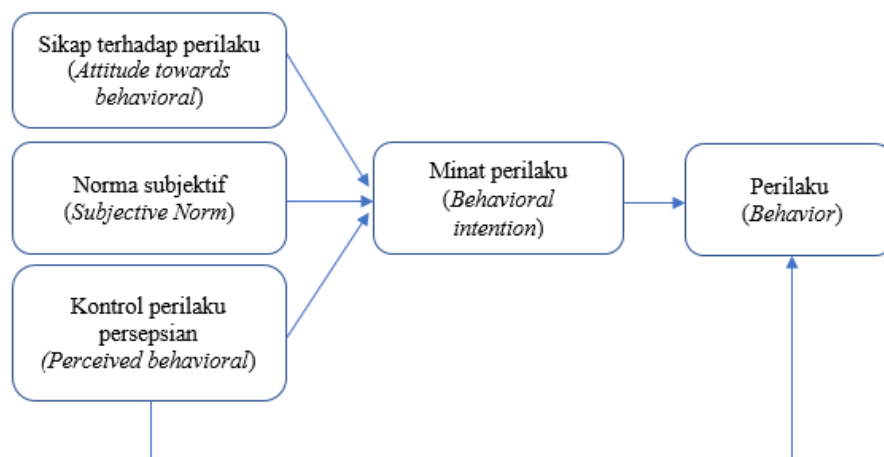
Source: Ajzen (1991)

Figure 1.
Theory of Planned Behavior

Ajzen (1991) postulates 3 factors that determine an individual's intention to behave: first, the *attitude toward the behavior* which refers to the extent to which a person has a favorable or unfavorable evaluation or assessment of the behavior in question or briefly called *behavioral beliefs*. Second, is the *subjective norm* which refers to perceived social pressure to perform or not perform the behavior. This is due to the existence of a belief function in individual perceptions of others on attitude objects associated with individuals (*normative belief*). Third, *perceived behavioral control* refers to the perceived ease or difficulty in doing the behavior and is influenced by past experiences as well as predicted obstacles and barriers.

Table 1.
Comparative Matrix Theory of Planned Behaviour

Related TPB Construct	Definition	The reality in Pekanbaru City
Attitude Towards Behavioral	Behavioral beliefs refer to the extent to which individuals react to an attitude object and judge whether the attitude is favorable or not.	The amnesty policy in the form of eliminating administrative sanctions is considered positive and beneficial, so taxpayers decide to follow the policy. The results of this study indicate that tax compliance after the amnesty has increased, it can be seen from the increase in the number of SPPTs received during the amnesty period.
Subjective Norm	Subjective norms refer to the perceived social pressure to perform or not to perform the behavior	The views or behavior of others affect compliance in paying taxes. During the tax amnesty program, Bapenda opened payment posts in crowded centers such as housing and malls. Many participating taxpayers trigger other taxpayers to join the program.
Perceived Behavioral	Perceived behavioral control refers to the perceived ease or difficulty in performing the behavior and reflects past experiences and anticipated obstacles and barriers	Individuals who previously disobeyed may not want to pay taxes due to fines. With the abolition of tax penalties, taxpayers are interested in participating in the program. This can be seen in tax compliance, which increased by 27.43% when the program was implemented in 2019.

C.   RESEARCH METHODS

This study used a case study to discover and conceive the implementation of a fine elimination policy for Land and Building Taxes in Rural and Urban Sectors (*PBB-P2)* in more depth on the Regional Revenue Management Agency (*Bapenda)* of Pekanbaru City. A case study was a research strategy used to accurately investigate something by collecting complete information using various data collection procedures (Creswell, 2014). The data used were primary data derived from discussions. The researcher determines 3 informants who are Bapenda employees to obtain data and understand the implementation of the tax amnesty in the Pekanbaru City Government.

This study collected information and data using two techniques: interviews and documentation. The interview method used was a *structured interview*. The interview was conducted with 3 informants who are the Secretary and Head of the Sub-division of data collection and registration of PBB-P2, and the Head of the Sub-division of Assessment and determination of PBB-P2 in Bapenda Pekanbaru City as the policy implementer. Meanwhile, documentation was a data collection technique sourced from public documents such as reports issued by public entities, articles, and documents related to the researched theme and documents possessed by the Regional Revenue Management Agency (*Bapenda)* of Pekanbaru City. In this study, the secondary data used is the data obtained from the internal Bapenda Pekanbaru City in the form of a realization report acceptance of PBB-P2 2013-2020 and other documents such as targets receipts, number of SPPT distributed and number of SPPT distributed received (paid). The evaluation of the amnesty policy through the elimination of administrative sanctions is carried out by analyzing comparisons before and after the program. The level of compliance is measured by the ratio between the number of realizations SPPT tax period t divided by the number of SPPT distributes to year t. The realization of PBB revenue is measured by comparing targets that have been determined by the acceptance of PBB in year t. After that trend analysis is carried out to see an increase or decrease in conditions PBB revenue and taxpayer compliance. Data analysis technique used (Miles and Huberman in Sugiyono, 2011): (1) data reduction; (2) data presentation; and (3) conclusion and verification.

D.   RESULTS AND DISCUSSION

This study aims to evaluate the *tax amnesty* in the form of elimination of administrative sanction for *PBB-P2* to the tax compliance and revenue for *PBB*. Regional Revenue Management Agency (*Bapenda)* of Pekanbaru City runs the elimination program of regional administrative sanctions which was effective from July 1 to August 31, 2019. The amnesty was carried out again on May 1, 2020 through Mayor Regulation No. 82 concerning the elimination of regional tax administrative sanctions due to the impact of *corona virus disease* 2019 (covid-19) and continued to be extended until the end of 2020.

Policy Evaluation of *Tax Amnesty* in the Form of Elimination of Administrative Sanctions to Tax Compliance

In the following Table 1, data of tax compliance and *PBB's* revenue are served from 2013 to 2020. The tax compliance can be seen from number of Tax Due Notification Letter (*SPPT)* distribution with the SPPT that pays *PBB* to prove the increase of tax compliance of taxpayers. This is carried out to see whether there is difference or not in the realization of *PBB* revenue and tax compliance after the amnesty policy is implemented.

Table 2.
Target and Realization of Compliance and Revenue of PBB-P2 in Pekanbaru City for 2013-2020

Year		Target		Realization	
		Tax Due Notification Letter (SPPT)	Land and Building Taxes/PBB (IDR)	Tax Due Notification Letter (SPPT)	Land and Building Taxes/PBB (IDR)
Before Amnesty	2013	253.922	68.224.690.468	163.812	41.067.312.060
	2014	267.700	70.585.950.643	182.195	45.057.456.110
	2015	280.545	121.538.250.473	215.253	62.378.606.450
	2016	275.085	103.677.960.029	174.635	64.785.373.352
	2017	233.848	69.602.544.311	139.398	64.794.532.537
	2018	249.447	73.751.035.986	161.899	71.581.862.317
After Amnesty	2019	264.756	145.431.089.438	244.456	135.920.407.686
	2020	278.018	139.450.471.095	247.112	116.324.093.140

Source: BAPENDA (Regional Revenue Management Agency) in Pekanbaru City, 2021

Above Table 1 illustrated the comparison before and after the tax amnesty policy is implemented in the form of eliminating the administrative sanctions of *PBB-P2*. The Target column displays the number of *SPPT* for *PBB-P2* and the income target set by the Pekanbaru City BAPENDA between 2013 and 2020. This target setting serves as a reference for BAPENDA in order to maximize *PBB* revenue. The enormous number of SPPT awarded each year demonstrates the size of the *PBB-P2* sector regional income strategy in Pekanbaru City. The stipulation of *SPPT* from year to year is very steady; as indicated in Table 1, the number of SPPT distributed shows a number that does not vary significantly each year. Table 1 column PBB's PBB revenue target is highly erratic. In 2015 and 2016, BAPENDA set a greater revenue target than in previous years prior to the amnesty policy.

The realization column in Table 1 displays the realization of achievement of PBB-P2 revenues and the *SPPT* realization column shows the taxpayers who pay their tax liability from 2013 to 2020. In the period before the amnesty, the number of taxpayers, when viewed from the realization of *SPPT*, shows the highest number in 2015 which is 215.253 pieces. If it is seen, the realization of *PBB* revenue in the period before the amnesty has increased from year to year.
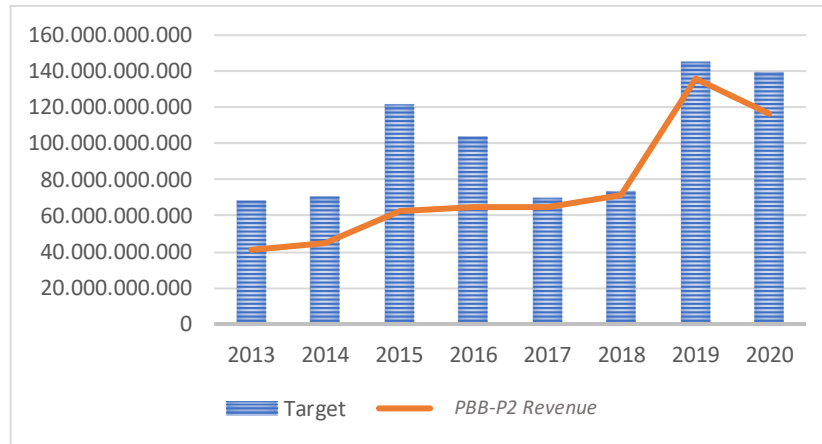
Figure 2.
Trend of Land and Building Tax Revenue in Pekanbaru City

The above figure reveals the conditions related the growth of PBB revenue. The largest PBB revenue was recorded in 2019, with an increase in tax revenue occurring in the early year of the implementation of the amnesty policy in the form of the elimination of tax administration sanctions. These findings are consistent with previous research. Dzikra & Winaringsih (2020) explains why the fines elimination program considerably increased *PBB* revenues. The rise in PBB revenue following the tax amnesty strengthens the argument of Luitel & Tosum (2014) and Bayer, Oberhofer, & Winner (2015) that *tax amnesty* can increase tax revenue.

Table 3.
Percentage of Achievement of Tax Revenue and Compliance Targets
For PBB-P2 in Pekanbaru City

Year		Achievements of *SPPT* (%)	Achievement of Revenue (%)	+ /- (*SPPT*)	+ / - (Revenue)
Before Amnesty	2013	64,51	60,19	-	-
	2014	68,06	63,83	3,55	3,64
	2015	76,73	51,32	8,67	-12,51
	2016	63,48	62,49	-13,24	11,16
	2017	59,61	93,09	-3,87	30,61
	2018	64,9	97,06	5,29	3,97
After Amnesty	2019	92,33	93,46	27,43	-3,6
	2020	88,88	83,42	-3,45	-10,04

Source: BAPENDA (Regional Revenue Management Agency) in Pekanbaru City, processed

According to the *SPPT* achievement column, the highest achievement occurred in 2019, amounting to 92,33 % of the set target. The highest level of tax compliance was achieved in the first year following the elimination of PBB tax sanctions. This policy of eliminating administrative sanctions requires taxpayers to settle their tax debts from the preceding tax period, consequently enhancing the receipt of previously unpaid taxes. In 2019, the achievement of tax compliance

improved by 27,43%. This increase in achievement occurred during the first year of the administrative sanction elimination program. According to the findings of this study, the highest achievement of PBB revenue from the target set by BAPENDA occurred in 2018, with a percentage of 97,06 %. When the tax penalty elimination program was implemented in 2019, revenue on target was reduced by 3,60%.

Overall, the implementation of the policy of eliminating administrative sanctions in Pekanbaru City is considered successful in increasing tax revenue, but it has not yet reached the target set. This finding is consistent with a study conducted by Padel, Zamzam & Istianda (2021) that the tax amnesty has succeeded in increasing tax revenue but has not been able to achieve the set tax revenue target. In accordance with an interview conducted at the Sub-Division of the Determination of *PBB-P2*, *Bapenda* in Pekanbaru, they stated that: "After the implementation of the tax penalty elimination program, the compliance of taxpayers has increased. Judging from the number of taxpayers who paid *PBB* in 2019 and 2020, they are enthusiastic about participating in the program." It is in line with the research findings of Agustin, Apriliawati & Irawan (2021) which explains that the elimination program of *PBB* fines makes the taxpayers feel helped and want to take advantage of the moment of the PBB fines elimination program as well as possible, so that the taxpayers become obedient and can participate in the program voluntarily to fulfill their obligations to pay taxes.

Attitude toward behavior in *Theory of Planned Behavior* clarifies the extent to which a person has an evaluation or makes a favorable or unfavorable assessment of the behavior in question or it is known as *behavioral beliefs*. The amnesty policy, in the form of elimination of administrative sanctions, is considered positive and profiTable; thus, the taxpayers decide to follow the policy. These results show an increase in tax compliance during the amnesty period. It can be seen from an increase in the number of *SPPT* paid during the amnesty period.

According to the findings of this study, PBB revenues in 2020 will be 14,42 % lower than overall sales in 2019. The *tax amnesty* increased revenues in 2019, but revenues fell when the program was run for the second time in 2020. The decline of this revenue is probably due to PBB taxpayers having participated in the first amnesty period. This shows that the amnesty policy through the elimination of tax administration sanctions is not effective when it is implemented again and in the near future.

Evaluation on the Implementation of Tax Amnesty in the Form of Elimination of Tax Administrative Sanctions

Obstacles in Improving *PBB* Revenue

BAPENDA of Pekanbaru City implements the amnesty through a program of elimination of administrative sanctions for Land and Building Taxes to get over the number of existing arrears. According to the perspective of the Sub-Division of the Determination of *PBB-P2* of Pekanbaru Bapenda "when the elimination of tax fines is implemented, there should be no reason for taxpayers to pay their tax obligations because they have been given relief". Yet, in the program implementation, obstacles

are still encountered. According to the findings of an interview with the Sub-division of data collection and registration of *PBB-P2*, "Taxpayers are facing difficulties as a result of the impact of the COVID-19 pandemic; this situation has caused taxpayers who were previously compliant to become rebellious." As a result of this difficulties, some taxpayers seek relief in order to reduce the amount of tax owed.

According to the interview results, the obstacles experienced by BAPENDA include: The taxpayers' awareness is still low in resolving their tax arrears. Although the elimination of administrative sanction program is implemented, the most important thing is the willingness and awareness of the taxpayers themselves in resolving the arrears. The taxpayers should know the importance of paying taxes, people will comply more with their tax obligations; 2) Socialization that does not reach the community. Socialization conducted by *BAPENDA* in Pekanbaru City related to the program of eliminate administrative sanctions is done in many ways. In accordance with the interview results, this amnesty socialization is carried out by posting banners on major roads, through radio broadcasts, and conducting promotions through printed media and social media. Based on the perfromance evaluation meeting conducted by Bapenda Pekanbaru City, the efforts made by *BAPENDA* have been quite good regarding socialization, but have not touched the overall awareness of taxpayers; and 3) There is no valid and accurate taxpayer database yet. The Head of Sub-division of data collection and registration of *PBB-P2* explains that currently the *Bapenda* is focusing on updating tax object and subject data to be updated so that the data will be valid in accordance with current conditions. Many data are found in the issued *SPPT* (double NOP) and the tax subject and tax object are unknown.

BAPENDA's Efforts to Increase PBB-P2 Revenue

A policy's success requires efforts and socialization in order for the program to run well. Furthermore, the tax amnesty program, which involves the elimination of tax administration sanctions, is a new initiative by the Pekanbaru City Government, namely the Regional Revenue Agency. According to the findings of the three interviews based on Bapenda's strategic plan and performance report, the strategies for increasing PBB revenue are as follows: a) giving souvenirs to encourage taxpayers to participate in the tax amnesty program; b) the existence of a Tax Award, namely providing a certificate of appreciation for taxpayers who always pay taxes on time; c) the annual PBB lottery in the form of cars and motorcycles; d) posting of Banners, SMS Gateway and Promotions through Printed Media and Social Media (Instagram, Facebook); e) broadcasting on air to socialize the *tax amnesty* in the form of the elimination of *PBB* fines on several local radio stations; and f) activities to open a *PBB* payment post using a mobile car, totaling 5 units on Saturdays and Sundays in housing or crowd centers.

E.   CONCLUSIONS

Tax Amnesty by means of elimination of administrative sanctions for Land and Building Taxes in Rural and Urban Sectors (*PBB-P2)* has improved tax revenue; nonetheless, it has not met the revenue target set by Regional Revenue Management Agency (*BAPENDA*) in Pekanbaru City. *Tax Amnesty* through the elimination of administrative sanctions has succeeded in increasing tax compliance and *PBB* revenue although it has not succeeded in achieving the set revenue target. The results showed that the amnesty was successful in its implementation in 2019, but it was not effective when it was implemented again in 2020. If it is implemented two times and at the same time, the policy of eliminating *PBB-P2* sanctions cannot be a solution for raising land and building tax revenues. There are still various difficulties to implement the amnesty program, including low taxpayer awareness, socialization that does not reach all taxpayers, and the lack of a reliable and accurate taxpayer database. Tax compliance research relies on data from the *Bapenda* of Pekanbaru City and interviews with relevant officials; thus, it is less able to explain information directly from the perspective of taxpayers regarding the effectiveness of the amnesty program thru the elimination of the *PBB-P2* administrative sanctions. Subsequent study can employ different strategies, such as distributing questionnaires to taxpayers.

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