

## **The Role of the Regional Revenue Service in the Implementation of Self-Assessment System in Shopping Centers in Baguala District, Ambon City**

**Sri Sukmawati<sup>1</sup> L.M. Metekohy<sup>2</sup> Jumiati Tuharea<sup>3</sup>**

Pancasila and Citizenship Education Study Program, Faculty of Teacher Training and Education, Pattimura University, Ambon City, Maluku Province, Indonesia<sup>1,2,3</sup>

Email: [srisukmawati958@gmail.com](mailto:srisukmawati958@gmail.com)<sup>1</sup>

### **Abstract**

This research seeks to reveal and clarify the role of the regional revenue agency in the application of a self-assessment system in shopping centers in Baguala district, Ambon City. Using a qualitative approach. The subjects of his research in this study were 3 employees of the Regional Revenue Service, 2 Business Actors (Indomaret, Ambon City Center) and the Head of the Regional Revenue Service as informants. The technique used is Purposive Sampling, where data sampling with certain considerations. The results showed that the role of the regional revenue service is very important because they can directly supervise what has been assigned directly by the State to them. Indirectly, they can also get a modern system that can bring stability to all the people in Ambon Maluku

**Keywords:** Service Role, Revenue, Application and Self Assessment System.



This work is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/).

### **INTRODUCTION**

Indonesia is a unitary state that adheres to the principle of decentralization in the implementation of government by providing opportunities and flexibility to regions to organize regional autonomy, as explained in Law Number 32 of 2004 concerning Regional Government. The emergence of Law Number 12 of 2008 concerning the second amendment to Law Number 32 of 2004 concerning Regional Government brought such a big change to the implementation of regional development. Strictly speaking, this law gives authority to regions to regulate and take care of the interests of local communities according to their own initiatives based on community aspirations or in other words based on Law Number 12 of 2008 regions have been given the authority to implement regional autonomy. Strictly speaking, this law gives authority to regions to regulate and take care of the interests of local communities according to their own initiatives based on community aspirations or in other words based on Law Number 12 of 2008 regions have been given the authority to carry out regional autonomy. Regional financial resources in the implementation of decentralization consist of regional income and regional financing. Regional financial sources sourced from regional revenues include Regional Original Income (PAD), equalization funds and other income. (Usman Regina,2015:1)

Self Assessment System is a tax collection system that authorizes taxpayers to determine the amount of tax owed annually in accordance with applicable tax laws and regulations. In this case, the initiative as well as the activities of calculating and collecting taxes are entirely in the hands of the Taxpayer. The use of the Self Assessment System is expected to be compliance of taxpayers to be active in carrying out their tax obligations and rights. The level of compliance of taxpayers in fulfilling their tax obligations can be seen from the achievement of revenue targets based on the realization of receipts. If the revenue target has not been realized, then this is because there are still taxpayers who do not know about the

understanding of taxation so that they still neglect their obligations in paying taxes and lack of socialization (Kamaroellah, 2017: 83).

As we know that in the city of Ambon has 5 sub-districts where there are so many shopping centers. Shopping centers that we can find in the city of Ambon are malls, supermarkets, supermarkets and other similar business actors. Of the many shopping centers in the city of Ambon In order not to be so widespread the problems that will be studied here the author is more towards the shopping center in the Baguala district of Ambon city, then there are two shopping centers that will be taken to be material in this study, namely the Indomaret shopping center and the Ambon City Center (ACC) as sources in obtaining information in this study.

## **RESEARCH METHODS**

Related to the problems to be examined, namely: The Role of the Regional Revenue Service in the Application of Self-Assessment System in Shopping Centers in Baguala District, Ambon City. The type of research used in this study is descriptive qualitative, namely images or paintings that are systematically factual and accurate about factors in the field related to things in the field (Arikunto.2006).

## **RESULTS OF RESEARCH AND DISCUSSION**

### **The Process of Implementing a Self-Assessment System in the Shopping Center Tax Collection Sector.**

An effective supervision mechanism in the implementation of the System self-assessment system in shopping centers is carried out by online means by using an online tax transaction recording tool in the form of a tepping box, portables or updp terminator then the indifif monitor transaction and empos system can be monitored in rilltime. while offline can be done by way of payment directly to the bank or post office and there is direct supervision by the city government in this case the Ambon City Dispenda. According to the Regulation of the Director General of Taxes Number Per-05 / Pj / 2017 concerning Electronic Payment of Taxes article 1 paragraph 1 Electronic Payment of Taxes is the payment or deposit of taxes made through an electronic system. Paragraph 2 Electronic Systems is a series of electronic devices and procedures that function to prepare, collect, process, analyze, store, display, announce, transmit, and/or disseminate electronic information.

According to Government Regulation Number 91 of 2010 article 1 collection is a series of activities ranging from collecting data on objects and subjects of taxes or levies, determining the amount of taxes or levies owed to tax collection activities or levies to taxpayers or levy payers and monitoring their deposits. Tax collection is the activity of collecting a certain amount of tax owed on a transaction. The collection of taxes will increase the amount of payment for the acquisition of goods. Implementation of Self-assessment system in the shopping center sector with steps, namely by registering, calculating the amount of tax owed or to be paid next, depositing the tax to the perception bank / Post office and Reporting the deposit to the director general of taxes. Report all relevant information in the tax return.

According to ( Rahayu 2010: 101) Self-assessment system is a tax collection system that gives trust and authority to taxpayers to fulfill their tax obligations. Based on the results of observations and interviews with dispenda employees in this case the Head of Sub-Division of Services, UN Billing, Head of Verivication, Bookkeeping, Consideration of Objections, Tax Validation and Inspection, General Manager of ACC, Indomaret and head of dispenda, as well as researchers held Cross checks with several other sources. So it can be known that the

process of implementing the Self-Assessment System in the shopping center tax collection sector is a tax collection system that imposes a determination of the amount of tax that needs to be paid by the taxpayer concerned. Tax deposits and reporting are carried out independently by taxpayers both online and online, the role of Dispenda is only as a supervisor and law enforcement in the implementation of the tax collection system in the city of Ambon. The following is the result of an interview with Mr. Rudi.S. Heljanan.

### **Effective supervision mechanism in the implementation of self-assessment system in shopping centers in Ambon city**

Based on interview results with Mr. Rudi.S. Heljanan as the head of verification, bookkeeping, consideration of objections, validation and tax inspection (15-12-2021) said that "the ambon city government in accordance with the decree of the mayor of ambon number 41 of 2020 concerning the system and supervision of online tax payments has regulated or the taxpayer has used an online tax transaction recording tool in the form of tepping boxes, portables or UPDP terminators then indifif and empos monitor transactions. So the four tools used to carry out supervision related to the use or procedures for using the tax collection system in the Self Assessment System apply to taxpayers such as hotels, restaurants, parking and entertainment, and shopping centers. Online tax transaction recording tool for business actors who do not use the tool will later be made a call or We also conduct re-monitoring in the field related to the system or the use of the tool".

Tax payment based on the self-assessment system in shopping centers business actors are required to obtain an NPWP and collect and deposit taxes themselves to a bank or post office. Dispenda only acts as a supervisor as well as a taxpayer compliance examiner. When there is an error in payment, an Additional Underpayment Tax Decree (SKPKBT) is also issued, which is a tax provision letter that determines additional by the Dispenda. The current tax payment system is based on a collection system where taxpayers can calculate and self-report the amount of tax that must be deposited. This system is known as the self-assessment system (Radjijo 2007: 73.)

Next, based on effective supervision in the application of the self-assessment system The following are the results of an interview with Mr. Rolex S. De Fretes as the head of Dispenda (05-01-2022). "Supervision is carried out by the mayor of Ambon Decree number 41 of 2020 concerning the system and supervision of tax payments both online which uses online tax transaction recording devices in the form of tepping boxes, portables or updP terminators then indifif and empos monitor transactions. If the taxpayer has not made a payment online, it can be done offline by coming to the bank or post office to make a tax deposit. If there is a mistake, the dispenda will make a call or can make a direct supervision visit to each business actor".

### **Factors influencing the Role of the Regional Revenue Service in the Implementation of the Self-Assessment System in shopping centers in the city of Ambon.**

Inhibiting factors in The application of the Self-Assessment System in shopping centers is the honesty of the business owner or owner in calculating tax rates. Passive resistance of the reluctance of taxpayers to pay taxes. Active resistance This resistance is called tax avoidance, which is tax avoidance for the purpose of minimizing the tax burden by taking advantage of loopholes in tax provisions and tax evasion evasion carried out by taxpayers to reduce the amount of tax that must be paid. The lack of perfect tax administration, for example, there was an error in the placement of the amount of tax that must be paid by the taxpayer, the limited number of extension workers carried out by the Ambon City Extension

Office which resulted in filling out the tax return. As well as an error in the placement of the tax amount so that an error occurs in the payment of shopping center taxes.

According to Rohmawati and Ni Ketut (2013) taxpayer awareness is A condition where the taxpayer knows, recognizes, appreciates, and complies with applicable tax provisions and has the ability and willingness to fulfill his tax obligations. According to Radjijo (2007: 69) Income Tax Collection (PPh) using the self-assessment system is a series of activities ranging from taxpayer registration, collection and filling of tax returns, calculation and payment to the State Treasury, and to make this self-assessment system a success, several requirements are needed from taxpayers, including: Tax consciousness; Honesty of Taxpayers; Willingness to pay Taxes from taxpayers (Tax mindedness); and Taxpayer Discipline (Tax disciplin).

Based on the results of observations and interviews with the Head of Sub-District Services, collection of the Head of Verivication, Bookkeeping, Consideration of Objections, Validation and Tax Inspection, The General Manager of ACC, manager of indomaret and head of dispenda, as well as researchers held a Cross check with several other sources, it can be seen that the factors that affect the Role of the Regional Revenue Service in the Application of the Self-Assessment System in shopping centers in Ambon city are: Honesty from business owners in calculating tax amounts and there are no mistakes in calculations by dispenda how to overcome the inhibiting factor, namely honesty from business actors in calculate and deposit taxes to the government, and there is no error in administration by the dispenda. Supporting factors that can affect the implementation of the Self Assessment System use of Teping Box, Pdt Inpox and Tnp tax calculation tools so that they can be monitored by dipenda as well as bookkeeping and recording for shopping centers that do not use the online system.

### **Inhibiting factors that can affect the implementation of the Self Assessment System in shopping centers.**

Interview with Rudi.S. Heljanan as the head of verification, bookkeeping, consideration of objections, validation and tax inspection (15-12-2021). "Factors that can affect the application of the Self-Assessment System are firstly the dishonesty of the business owner or owner, for example when the transaction tool used does not include the price of the goods spent in the payment system, it is not counted in the tax deduction because the business actor is not honest to use the data properly and correctly. Both business actors are not compliant in terms of not using transaction tools in every purchase. Thirdly, there is no awareness from consumers in controlling every shopping note given in every shopping process".

The online tax system makes an effective impact on the economy as it increases state revenues as well as increased tax compliance by Taxpayers. This is due to convenience, time savings, cost-effectiveness of the Directorate General of Taxes and Taxpayers (Azmi, 2012). How to control the supporting factors for the implementation of an effective Self-Assessment System in shopping center tax collection systems, namely the task of coaching, guidance, service and supervision of taxpayers and dispenda has a common role in controlling through payment and collection of taxes. Good service can shape the attitude of taxpayer compliance. When the service is not good, the taxpayer is reluctant to pay the tax. based on Law No. 16 of 2009 article 1 number 25 dispenda can conduct tax inspections as a function of conrol.

The implementation of the Self-Assessment System during the Covid-19 pandemic is the first with the countercyclical buffer policy, namely tax relief in 2020 to replace losses due to the impact of covid 19 and In 2021-2024 with two objectives First, to encourage national economic growth through targeted incentives and reduce business expenses. Second, optimization of state revenues through adding new tax objects and subjects, improving

taxpayer compliance and improving governance and administration. Secondly, through grab and gojek services, digitally online-based transactions are monitored in real time.

Countercyclical buffer, is a buffer that is carried out by providing additional capital to replace the deficit that is being experienced by the company, if there is a surge in credit demand that occurs excessively, so that it can potentially disrupt financial stability. With the hope that the public can carry out their tax obligations easily during the Covid-19 pandemic, and providing relief to the fiscus in serving taxpayers regarding the implementation of their tax obligations. The application of a self-assessment system can make it easier for taxpayers to calculate, pay and then taxpayers report their outstanding taxes. (Nimita Candrawasi, et al 30 : 2021).

Related to Factors affecting the Role of the Regional Revenue Service in the Application of Self-Assessment System in shopping centers in Ambon city The following are the results of an interview with Mr. F. Leatemia and Ms. R. Ubro said that: "There are several factors or obstacles in the implementation of the Self-Assessment System for collecting taxes on shopping centers, including the first passive resistance, resistance carried out in the form of reluctance of taxpayers to pay taxes. Both Resistance is active. This resistance has two forms called tax avoidance, namely tax avoidance usually interpreted as a tax avoidance scheme for the purpose of minimizing the tax burden by taking advantage of loopholes in taxation provisions and tax evasion which is an offense in taxation in carrying out tax evasion schemes carried out by taxpayers to reduce the amount of tax that must be paid, even some taxpayers do not pay the outstanding taxes that must be paid through illegal means at all".

## **CONCLUSION**

Based on the results of research on the role of dispenda in the application of Self-Assessment of System in Ambon City. Then it can be concluded as follows: The application of the Self Assessment System in shopping centers is carried out by online and offline transactions. Implementation of Self-Assessment System by Registering, Calculate the amount of tax owed or to be paid next Deposit the tax to the perception bank / Post office and Report the deposit through reporting a notification letter (SPT) to the tax office and everyone who opens a shopping center business is required to obtain an NPWP.

The inhibiting factors in the application of the Self-Assessment System in shopping centers are the absence of honesty in calculating tax amounts and lack of understanding of tax administration. Overcoming factors is knowing the rules of calculation and deposit. The tax apparatus is more thorough and orderly in the administration and determination of the amount of tax. Supporting factors include Teping Box, PDT, INPOX and TNB calculation tools. During the Covid-19 pandemic, the countercyclical buffer policy for tax relief in 2020, In 2021-2024, the optimization of governance and administration as well as use through grab services and gojek online-based transactions digitally monitored in real time.

Based on the discussion and conclusions made in this study, the author has the following suggestion: To the ambon city dispenda in the application of the Self Assessment System in shopping centers, namely by controlling each business actor in order the tax administration that must be deposited with the dispenda. Business actors in running and managing their business must know the mechanism for determining the tax they are responsible for and be honest in calculating and depositing shopping center taxes to dispenda. To all the people of Ambon City take an active role in preventing violations or misuse of rights in the tax calculation process and comply in paying taxes.

## **BIBLIOGRAPHY**

- Arikunto Suharsimi .2006. *Prosedu Penelitian Suatu Pendekatannpraktik*. Rineka Cipta. Jakarta
- Azmi, A. A. C., Kamarulzaman, Y., & Hamid, N. H. A. (2012). *Perceived Risk and the Adoption of Tax E-Filing*. *World Applied Sciences Journal*, 20(4), 532–539.
- Kamaroellah Agoes R. 2017. Analisis Kepatuhan Wajib Pajak Bumi dan Bangunan Berdasarkan Realisasi Penerimaan Pajak Bumi dan Bangunan (PBB) pada Dinas Pendapatan Daerah Kabupaten Pamekasan. *Jurusan Ekonomi dan Bisnis Islam, STAIN Pamekasan Email: [agoeskamaroellah.stain@gmail.com](mailto:agoeskamaroellah.stain@gmail.com)*. Vol. 4 No. 1 Juni 2017. Hal 83-84
- Kamaroellah Agoes R. 2017. Analisis Kepatuhan Wajib Pajak Bumi dan Bangunan Berdasarkan Realisasi Penerimaan Pajak Bumi dan Bangunan (PBB) pada Dinas Pendapatan Daerah Kabupaten Pamekasan. *Jurusan Ekonomi dan Bisnis Islam, STAIN Pamekasan Email: [agoeskamaroellah.stain@gmail.com](mailto:agoeskamaroellah.stain@gmail.com)*. Vol. 4 No. 1 Juni 2017. Hal 83-84
- Peraturan Pemerintah No 91 Tahun 2010 tentang *Jenis Pajak Daerah*
- Undang-undang No 16 Tahun 2009 tentang *Ketentuan Umum dan Tata Cara Perpajakan*