



IMPLEMENTATION OF NONMETALLIC AND ROCK MINERAL TAX COLLECTION AT THE SELUMA REGENCY REGIONAL REVENUE AGENCY

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ABSTRACT

The purpose of the study was to analyze the implementation of the Non-Metal and Rock Minerals (MBLB) tax collection of the Seluma Regency Regional Revenue Agency. The informants in this study are the Head of Bapenda Seluma, Head of Data Collection, Determination, Collection and Head of Bookkeeping and Reporting of Bapenda Seluma, Tax Collector, Mine owner/taxpayer. Data analysis in this study consists of Data Reduction, Data Presentation, and Conclusion Drawing (Verification). The results showed that the implementation of MBLB tax collection was quite optimal because there was already a cooperation agreement between the Seluma Regency Regional Revenue Agency and the Seluma District Attorney regarding MBLB tax. The conclusions based on aspects of resources, communication, disposition and bureaucracy are quite optimal but the weakness in the implementation of MBLB tax does lie in non-compliant taxpayers so that the cooperation makes taxpayers more obedient in paying taxes.

INTRODUCTION

Regional Original Revenue (PAD) greatly supports the development of a region, Article 23 of the 1945 Constitution states that the budget of revenue and expenditure is determined every year with Undang-Undang. Article 28 of the 1945 Constitution states that Indonesia is divided into Provinsi regions and Provinsi regions will also be divided into smaller areas, for that each region is required to be able to increase its respective regions with

sources of income that can be extracted in their respective regions.

Regional development is a process in which local governments and their communities manage existing resources and form a pattern of partnership between local governments and the private sector to create new jobs while also stimulating the development of economic activities in the region (Arsyad, 1999 in Santoso, 2013).

Development can be carried out if there are funds available. The source of these funds can be obtained by exploring potential sources of the region. PAD as one of the sources of



regional revenue has an important role in development. This can be seen in the implementation of Regional Autonomy where the role of PAD is expected and pursued to be the main buffer in financing development activities in the regions. Therefore, local governments must be able to strive to increase revenue from their own regions. Thus, it will increase the availability of regional finance that can be used for various independent development activities.

Local taxes and local levies are one of the important sources of PAD to finance the implementation of local governments. In accordance with Law of the Republic of Indonesia No. 28 of 2009, concerning Regional Taxes and Regional Retribution, which states "That regional taxes and regional levies are one of the important sources of regional revenue to finance the implementation of local government".

There are several types of taxes collected by the Seluma Regency Government, including Restaurant Tax, Hotel Tax, Entertainment Tax, Billboard Tax, Parking Tax, Street Lighting Tax, Groundwater Tax, Non-Metal and Rock Mineral Tax, UN P2 Tax, BPHTB Tax.

One of the components of local tax that has an important or greatest contribution to PAD is the B and Batuan (MBLB) ineral tax regulated in Seluma Regency Regional Regulation number 5 of 2011, then the source of regional revenue from the tax can be collected in accordance with the provisions that have been enacted so as to increase local original revenue. But the reality on the ground is that there are still MBLB taxpayers who do not comply with paying taxes.

MBLB tax is a payment for the extraction of non-metallic minerals and rocks either from

natural sources in or on the earth's surface for utilization. Meanwhile, what is meant by non-metallic minerals and rocks is non-metallic minerals and rocks as referred to in laws and regulations in the field of minerals and coal.

The following is a list of MBLB tax receivables for Seluma Regency for 2021, 2022 and 2023.

Table 1.1
List of MBLB Tax Payables for Seluma Regency,
2021 - 2023

NO	QUARY NAME	REMAINING RECEIVABLES		2023 (Rp)	KET
		2021 (IDR)	2022 (Rp)		
1	WIDIA SISTI	100.478.500	107.702.740	-	Not Paid Off
2	UTAMI SEFIRA LIZA	-	103.155.600	-	Not Paid Off
3	PARSAO RAN SITORUS	17.508.152	22.716.680	-	Not Paid Off
4	SELUMA JAYA ABADI	-	48.664.148	-	Not Paid Off
5	MUHAJI	-	-	49.044.720	Full
6	PSP TANJUN G KUAW	-	-	81.309.820	Not Paid Off
7	PSP AMPAR IVORY	-	-	-	Not Paid Off
8	DS GROUP	-	31.161.748	-	Not Paid Off
9	CV. NEW DAWN	-	46.144.901	93.481.601	Not Paid Off
10	SELA ARTHA WIGUNA	-	83.739.404	83.739.404	Not Paid Off
11	JM GROUP	-	-	13.528.800	Not Paid Off

Source : Bookkeeping of the Regional Revenue
Agency of Seluma Regency , 2022.



Based on tax receivables data from table 1.1 above, it shows that there are still taxpayers who have not complied with their tax obligations, this adds to the task of the Seluma Regency Regional Revenue Agency (Bapenda) apparatus in solving the tax receivable problem to optimize revenue.

Realization exceeding the target does not mean that taxpayers have complied in carrying out their tax obligations, but is a reference that the tax potential can be explored again and optimized. According to Nasucha in Nilasari (2007: 19), taxpayer compliance can be identified and measured based on taxpayer compliance in registering to become a taxpayer, compliance in re-depositing tax returns (SPT), compliance in calculating and paying taxes owed and in paying arrears.

MATERIALS AND METHODS

The method used in this study is descriptive qualitative. The descriptive method is a method of examining the status of a group of people, an object, a set of conditions, a system of thought, or a class of events in the present. The purpose of descriptive research is to make a systematic, factual and accurate description, picture or painting of the facts, properties and relationships between the phenomena investigated. The selection of informants in this study used purposive sampling and snowball sampling techniques. Data collection techniques by means of interviews, observation, and documentation. The steps of data analysis in this study are data reduction, data presentation, and conclusion drawing (verification). To test the validity of the data in this study using source triangulation and triangulation techniques.

RESULTS AND DISCUSSION

Based on interviews, observations, and documentation, the implementation of Mineral Bk tax collection

The following is the MBLB tax realization process that has been implemented by Bapenda Seluma Regency:

a. Taxpayer Registration

To carry out tax administration, the Directorate General of Taxes uses the Taxpayer Identification Number (NPWP) as a means of administration as well as a taxpayer identification or identity. Each taxpayer will be given an NPWP at the time of registration so that all tax administrations related to the taxpayer will use the NPWP in question.

Taxpayer (WP) is an individual or entity including tax payment, tax withholding, and tax collection that has tax rights and obligations in accordance with the provisions of tax laws and regulations.

Taxpayer Identification Number (NPWP) is a number given to taxpayers as a means of tax administration which is used as a personal identification or identity of taxpayers in exercising their rights and tax obligations.

Whether or not there is a lot of tax registration can affect the increase in local original income, this is because with the increase in tax registration, more and more people pay taxes so that revenue will also increase.

Taxpayers who have fulfilled their objective and subjective tax obligations, taxpayers register with the Bapenda office to be confirmed as taxpayers by having a Principal Number To find out how the registration process is set at Bapenda Seluma Regency.



b. SPT/SPOP Reporting

In Law No. 28 of 2007 article 1 it is explained that a notification letter is used by taxpayers to report the calculation and payment of taxes, tax objects and not tax objects, assets and obligations in accordance with the provisions of tax laws and regulations. While a period notice is a notice for a tax year or part of a tax year, an annual notice is a notice for a tax year or part of a tax year

To find out whether the reporting and filling of SPOP has been carried out in accordance with applicable regulations, the author asks about it to the officers on special duty in tax management of non-metallic minerals and rocks in the Regional Revenue Agency of Seluma district.

c. Tax calculation

Tax calculation is an obligation carried out by a legal entity on income earned by a company or private person, in calculating Non-Metal Minerals and Assistance (MBLB) tax in Seluma Regency in accordance with regulations No. 5 of 2013 and Regent Regulation No. 5 of 2013 and have been running effectively. The following is a table of standard prices for MBLB collection in Bapenda, Seluma Regency, namely:

Standard Price of Nonmetallic Minerals and Rocks Extraction

No	Types of Nonmetallic minerals and Rock	Selling Value Rp./M ³	Tax amount Rp.25% /M ³
1	SAND		
	a. For buildings	IDR,40.000	IDR,10.000
	b. For Uruq (stockpile)	IDR,30.000	IDR,7.500
2	RIVER STONE		
	a. Complete	IDR,30.000	IDR,7.500
	b. Broken	IDR,50.000	IDR,12.500
3	MOUNTAIN ROCK		
	a. Limestone	IDR.Rp.30.	IDR,7.500

		000	
	b. Andesite	IDR,40.000	IDR,10.000
4	GRAVEL	IDR,40.000	IDR,10.000
5	SIRTU	IDR,40.000	IDR,7.500
6	SOIL COALLINE		
	a. Landfill	IDR.15,000	IDR 3,750
	b. Clay (loam)	IDR.15,000	IDR 3,750
7	MARBLE		
	1. Industrial Materials	IDR450,000	IDR112,500
	2. Flooring Material	IDR400,000	IDR100,000
	3. Accessories	IDR320,000	IDR180,000
8	QUARTZ SAND	IDR50,000	IDR12,500

Source: Seluma Regency Regional Revenue Agency Office, 2023

d. Tax Payment

Taxpayment is one of the stages in the cycle of rights and obligations of taxpayers, Payment or deposit of taxes is regulated in Article 9 of the Tax Law No. 28 of 2007. Where in paragraph (1) reads as follows. "Menteri Keuangan determines the due date of payment and deposit n tax payable for a period of tax for each type of tax no later than fifteen (15) days after the date of tax payable or the end of the tax period". Taxpayers can pay directly when the Bapenda collection team goes to the field or to Bank Bengkulu Tais Branch but fills in the payment billing provided by Bapenda first at Bapenda services. After paying, you will get proof of full payment and will be read directly in the Bapenda system of Seluma Regency.

To see the success of MBLB tax implementation in increasing Local Original Revenue (PAD) of Seluma Regency, researchers looked at the policy developed by Edward III called direct and indirect impact on implementation, explaining that there are four factors that influence the success or failure of the implementation of a policy, namely



resources, communication, disposition and bureaucracy (Agustino, 2006: 156).

1) Resource Factor

Resource factors have a role in policy implementation, because no matter how clear and consistent the provisions or rules of a policy, if the personnel responsible for implementing the policy lack the resources to do the job effectively, then the implementation of the policy will not be effective. Resources relate to any resources that can be used to support successful policy implementation. These resources include human resources, budgets, facilities, information and authorities which are described as follows:

1) Human resources

In the implementation of MBLB tax, Human Resources (HR) greatly determine the success of MBLB tax implementation in Seluma Regency. The Regional Revenue Agency (Bapenda), especially in the collection sector, always tries to optimize MBLB taxes, for example by creating guard posts at each existing MBLB mine and sending two Bapenda staff to picket at each guard post.

2) Budget

The budget used for the implementation of MBLB tax is already clear in the Budget Planning Document (DPA) of the Seluma Regency Regional Revenue Agency from the beginning of registration to the collection of MBLB tax. Operational costs for collecting taxes also exist in accordance with the Duty Warrant of each field.

3) Facilities

Facilities or facilities and infrastructure are one of the influential aspects in policy

implementation. The procurement of proper facilities, such as service buildings, vehicle transportation in the implementation of MBLB tax has been very well facilitated by the Regional Government (Pemda) of Seluma Regency.

4) Information and Authority

Information about MBLB tax is also an important aspect in the implementation of MBLB tax, especially relevant and sufficient information related to MBLB tax. Bapenda Seluma Regency through the fields of data collection, determination, billing as well as the field of bookkeeping and reporting always receives SPT from the Head of Bapenda to monitor and evaluate in the field and provide socialization about local taxes, especially MBLB taxes in Seluma Regency.

Authority plays an important role, especially to ensure and guarantee that the policies implemented are as desired. The Head of Bapenda always evaluates the performance of each field every three months to avoid abuse of authority in the implementation of MBLB tax.

CONCLUSION

Based on the results of research and discussion in the previous chapter, the following conclusions can be drawn :

1. In general , the implementation of Non-Metal and Rock Mineral Tax (MBLB) collection at the Regional Revenue Agency (Bapenda) of Seluma Regency in terms of resources, communication, disposition and bureaucratic factors is quite optimal but the weakness in the implementation of MBLB tax does lie in non-compliant taxpayers so there must be more sanctions



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or rules firm such as cooperation with the Seluma Regency District Attorney's Office.

2. The contribution of Non-Metal and Rock Mineral Tax to Local Original Revenue (PAD) of Seluma Regency is very potential due to the large realization of MBLB tax and if the realization is more optimal, the PAD will also increase but many taxpayers still do not comply and complain that the principal amount of tax is too large.

SUGGESTION

From the conclusions that have been described, the researcher gives the following advice:

1. To increase taxpayers' knowledge of Nonmetallic Minerals and Rocks (MBLB) tax, it is necessary to increase socialization, both through television, newspapers and others and increase supervision In the field such as conducting surprise inspections (sidak) to find out the actual production results of each taxpayer.
2. Making innovations / new breakthroughs in services to taxpayers to make it easier for taxpayers to register, report tax returns and pay Non-Metal and Rock Mineral Tax which can be seen directly by taxpayers through online media.
3. To increase the contribution of Nonmetallic Minerals and Rocks Tax (MBLB) to PAD, the Regional Revenue Agency (Bapenda) of Seluma Regency must expand the reach of MBLB tax revenue by Strengthen the collection

process , improve supervision, improve administrative efficiency , reduce collection costs and increase revenue capacity through better planning.

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