



## **Disemination of Halal Certification, BPOM and Tax Reporting To Malingping Fish Meatball UMKM**

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### **ABSTRACT**

*The purpose of this community service activity is to provide understanding regarding halal certification, BPOM and tax reporting to fishball business actors in Malingping District. This understanding is specifically related to the benefits obtained when fishball business actors implement the use of halal certification, BPOM and tax reporting. The methods used in community service include 1.) Lectures 2.) Tutorials 3.) Discussions. After this training is completed, fishball business actors can independently take care of halal certification, BPOM and make financial reports for tax compensation needs. The positive and enthusiastic response from the perpetrators of the Malingping Meatball business is an indicator of the success of this activity, and it can be seen that the potential for the Malingping Meatballs business actors is able to support business activities and improve business performance. economic independence from processed foods.*

**Keywords:** Halal Certification, BPOM, Tax, UMKM

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## INTRODUCTION

The Ministry of Religion held a Community Satisfaction Survey (SKM) for Halal Certification services. This survey was conducted by the Halal Product Assurance Organizing Agency (BPJPH) in collaboration with the Ministry of Religion's Education and Training Research and Development Agency. The Institute for the Assessment of Food, Drugs and Cosmetics (LPPOM) of the Indonesian Ulema Council (MUI) of Banten Province distributed free halal certification to MSMEs. It is hoped that MSMEs that receive halal certification can continue to develop their production, commit to and maintain the halalness of their products. So that public trust in the products being marketed is not in doubt. MSMEs selling their products in Indonesia feel that halal labeling is an added value to encourage the absorption of their products in the market (Kusnadi, 2019) .

UUD JPH No. 33 of 2014 has regulated the provision of halal certification for processed products, this is also strengthened by the presence of the omnibus law which requires every halal product to receive certification from BPJPH. Thus, halal certification for micro business actors has become a separate obligation as a form of guarantee to Muslim consumers that the production activities carried out comply with halal requirements (Kusnadi, 2019) .

According to the Institute for the Assessment of Food, Drugs and Cosmetics (LPPOM) Banten Province, MSME actors in Banten have considerable potential to cook their products nationally, especially products typical of the people of Banten such as milkfish satay, rengginang, gipang sticky rice, dodol, processed fish and others. Based on Article 4 of Law Number 33 of 2014 concerning Guaranteed Halal Products, it is regulated that products that enter, circulate and trade in Indonesia must be halal certified. The aim is for consumers to obtain protection in consuming products that are halal and not harmful. In addition to giving trust to consumers, this halal certification is a way to invite the public to use products that have been tested for halal.

Basically every businessman including Micro, Small and Medium Enterprises (MSMEs). According to Law Number 20 of 2008 concerning Micro, Small and

Medium Enterprises, the classification of MSMEs is distinguished based on the number of assets and total sales turnover. According to the Central Bureau of Statistics (BPS), this classification includes the number of employees. MSMEs have a very large contribution to Indonesia's Gross Domestic Product (GDP), which reaches 60% or around IDR 2 trillion. MSMEs are also able to employ as much as 97 percent of the workforce out of a total of 64 million MSMEs in Indonesia. Unfortunately, the contribution of MSMEs to state revenue from taxes is still very small when compared to these figures (Palalangan, CA, Pakendek, R., & Tangdialla, 2019) .

One of the reasons for the lack of tax contributions from MSMEs is because their ability to do bookkeeping and undergo tax administration is still lacking (Hapsari, A., & Kholis, 2020) . This makes it difficult for them to carry out their obligations as taxpayers (Widiyasti et al., 2022) . In addition, many of the micro-scale businesses in Banten do not understand financial reports and experience problems in financial management. Lack of understanding in preparing financial and tax reports has an impact on the small contribution of MSMEs to taxes (Wahyuni, LR, & Purnamawati, 2020) . The low number of MSMEs registered with the DGT system is also one of the reasons for the low contribution of MSMEs to taxes (Mintje, 2016) . Of the many MSMEs circulating in Banten, only a small number are registered so that MSME taxpayers who deposit and report taxes are few. Based on the initial survey, it was found that there are many fishball business actors in the Malingping District, but in fact there are still many who do not have halal and BPOM certification due to a lack of knowledge regarding the mechanism and flow of halal certification and BPOM MUI. For this reason, it is necessary to encourage the development of fishball business actors, especially in the Malingping District, there is a need for training in the form of outreach. This causes it to be rather difficult for business actors to market their products outside the region, including the Banten fish meatball business actors, because there is no distribution permit yet.

Based on this problem, it is necessary to hold Halal Certification Dissemination activities , BPOM and Tax Reporting for Fish Meatball Business Actors in Malingping Lebak District, Banten. The socialization program offered is in the form of socialization of halal certification, BPOM and tax reporting to Fish

Meatball business actors. This training was shown for Fish Meatball business actors in Malingping District, Lebak Regency, Banten. With this socialization, it is hoped that the fish meatball business actors in Malingping District will gain public trust in the products being marketed, no doubt about it.

The development of Fish Meatball business actors in the Malingping Lebak District, Banten continues to grow due to continued economic growth. It will be difficult for a business actor to develop if the business actor does not know how to develop his business properly and effectively.

According to Afronyati, (2014) , certification and labeling are two different things but are interrelated. Halal certification is defined as an acknowledgment of the halalness of a product issued by BPJPH based on a written fatwa issued by the Indonesian Ulema Council (Putra, 2017) . The problem that is often faced is that the certification process has a slightly complex flow, there are at least 11 standards that must be met by fishball business actors in order to obtain halal certification from BPJPH. Halal information or labels on a product can be a reference for Muslim consumers to choose and buy these products (Sari, 2018) . This halal certificate is then used by the producer as a requirement to be able to include a halal label and a halal registration number on the product packaging. This halal label is usually used by business actors in order to fulfill their obligation to provide information to consumers regarding the halalness of their products. This label serves to show consumers that the product is a product with halal status (Faridah, 2019) .

In addition to this, it is necessary to have the ability of business actors to carry out bookkeeping and undergo tax administration (Mahariani, YR, & Halim, 2022) . This makes it difficult for them to carry out their obligations as taxpayers. Therefore, we are present in the District of Malingping to then provide socialization related to the mechanism of halal certification, BPOM and tax reporting on fish meatball business products.

This community service activity aims to equip the abilities and skills of Fish Meatball business actors in the Malingping Lebak District, Banten so that they can improve their business performance. Community service activities can provide provisions for Fish Meatball business actors in the Malingping Lebak District, Banten

so that they can improve the business performance of business actors.

Malingping District is one of the sub-districts in Lebak Regency, Banten Province, with part of its territory located on the seafront. The wealth of marine resources in the form of fish owned by the Malingping sub-district has made the community develop processed foods from this fish, one of which is processed fish balls. In general, almost all Malingping people are able to process these processed foods. This shows the potential of the Malingping community to be better able to introduce these processed foods and make them their trademark. When people hear Malingping, they will immediately think of Malingping fish balls. At the same time, in this new normal era, this can be used as a momentum to introduce processed fish balls to a wider market and at the same time revive sales.

The challenge faced is realizing the ability of MSMEs to be aware of their products and aware of tax obligations. This is a thought that needs to exist, and of course there needs to be continuous assistance from all parties to encourage MSMEs to start recognizing and implementing halal legalization and ease of paying taxes. Continuous assistance can be realized in addition to providing training and continuous monitoring of MSME actors so that MSME actors can be assisted if they experience technical problems in implementing changes in their business processes.

## METHODS

Training and socialization activities were carried out at the STAI Nurul Hidayah Campus, Malingping District, Lebak Banten, which was attended by the Chairperson of the Foundation, fishball business actors and students. The implementation of activities is carried out with the following activity stages:

### 1. Lectures vary.

This method was chosen to convey important concepts to be understood and mastered by socialization participants. The use of this method is based on the consideration that the lecture method combined with illustrations can provide a relatively large amount of material in a compact, fast and easy manner. The material provided includes: knowledge of halal products, mechanisms for obtaining halal certification and BPOM distribution permits and how to report taxes.

## 2. Tutorials

This method was chosen to show a work process, namely the stages of halal certification, BPOM and tax reporting. The tutorial is carried out by the presenter in front of the participants, each of whom takes notes so that the participants can directly observe the methods and techniques.

## 3. Discussion

The training activities were carried out at the STAI Nurul Hidayah Campus, Malingping District, Lebak Banten, which was attended by the Chairperson of the Foundation, fishball business actors, and students. implementation of activities involving STAI Nurul Hidayah Campus students with the hope that students can help provide an understanding in practical theory obtained in class to fishball business actors in a sustainable manner.

## RESULTS AND DISCUSSION

This section contains the results of service activities which can be in the form of increased knowledge, skills or in the form of products. The results also state the level of achievement of the target of community service activities. Independent Community Service in the Socialization of Halal Certification, BPOM and Tax Reporting for Fish Meatball Business Actors in the Malingping Lebak District, Banten has been carried out in 2021. The activities that have been carried out are as follows:

1. Identify problems and things needed by service partners.
2. The socialization will hold Independent Community Service activities for Malingping Fish Meatball Business Actors.
3. Observation of the location of the Malingping Fish Meatball Business Actor.
4. Observation of the place for socialization of Halal Certification, BPOM and Tax Reporting for Fish Meatball Business Actors in Malingping District, Lebak, Banten.
5. Preparing for the Socialization of Halal Certification, BPOM and Tax Reporting for Fish Meatball Business Actors in Malingping District, Lebak, Banten.
6. fish meatball service training activities :

- a. Socialization of Halal Certification and BPOM: Muhammad Abduh, S.Sy.,MH
- b. Socialization of Tax Reporting: Intan Puspanita, SE., M.Ak.
- c. Discussion and Q&A.

The process of socialization and practice took place effectively and enthusiastically with the training and active participants were marked by questions and answers and discussions during the training. Socialization of Halal Certification and BPOM and Tax Reporting will have an impact on the business of the Malingping fish meatball business in the future. The existence of this training is expected to add and improve better economic value than ever before obstacles to issues of halal certification labels and BPOM and tax issues.

The success of implementing this community service program can be seen from the following two benchmarks:

- a. Positive response from the training participants

The positive response was given through participants' responses and feedback during the training with direct observation. By providing opportunities for participants to discuss and ask questions.

- b. Increasing the skills of participants after receiving training The skills of training participants in registering halal and BPOM certification and practicing making tax reports.

The training and practice processes were effective and enthusiastic, and the participants' active participation was marked by questions and answers. In the process of this practical training , it can be seen that there are still business actors who are not well acquainted, meaning that continuous assistance is needed. Seeing this, we think that involving students from the surrounding area will be very helpful in the mentoring process after this training activity.



Figure 1. Untirta lecturers carry out the Tridharma of Higher Education  
Source : Photo documentation, 2021



Figure 2. Halal Certification and BPOM Socialization Session  
Source : Photo documentation, 2021





**Figure 3. Socialization Session of Tax Reporting**  
Source : Photo documentation, 2021



**Figure 4. UMKM Malingping Fish Meatballs**  
Source : Photo documentation, 2021

## CONCLUSIONS AND RECOMMENDATIONS

Service to independent communities Socialization of Halal Certification, BPOM and Tax Reporting for Fish Meatball Business Actors in Malingping District, Lebak Banten has been able to run well and without significant obstacles. With the cooperation of a good service team and active participation from training in this service activity, everything has gone as expected and the hope is to provide benefits for community service partners in the business continuity of the Malingping Fish Meatball business actor.

Seeing the positive and enthusiastic response from the perpetrators of the Meatball Malingping business as well as the support from student participants and owners of the STAI Nurul Hidayah foundation, we see the potential for the perpetrators of the Meatball Malingping business to be able to implement and further improve their utilization. To support business activities and improve business performance, the increasingly widespread Malingping fish balls will be increasingly recognized and become one of the regions that is able to build economic independence from processed food.

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