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## ***Implementation of Swallow Cultivation Tax in Indonesia***

**Yusriadi\***

Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Indonesia

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### **Abstract**

Tax is one of the sources of state revenue used to carry out development for all the people of Indonesia. One of the implementations of the tax policy is swallowing cultivation. Swallow nest business is indeed a business that can bring in a decent income. Qualitative methods used in the form of library research, data collection obtained through journals, books, magazines, documents, and the web that are relevant to an investigation — data analysis techniques based on library data on the implementation of taxes on swallow cultivation in Indonesia. Assessment is carried out by looking at the implementation of the tax collection (results, costs, ease of application) with standard taxation criteria. These criteria are related to the adequacy, equity, and convenience. To assess the adequacy of a local government levy is to see the significant contribution of these levies to regional income, regarding equity the tax collection system for swallow entrepreneurs is relatively fair, both horizontally and vertically, because entrepreneurs who have succeeded in producing more massive swift let nests and regarding convenience, swallow people in business are required to carry out state obligations by paying taxes voluntarily and consciously as an actualization of the spirit of cooperation or national solidarity to build the national economy.

**Keyword:** Tax Implementation, Cultivation Swallow, Decentralization, Indonesia

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\*Corresponding author:

E-mail: [yusriadi.yusriadi@uqconnect.edu.au](mailto:yusriadi.yusriadi@uqconnect.edu.au)

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## INTRODUCTION

Public Policy is a decision that is intended to overcome problems that arise in a particular activity carried out by government agencies in the framework of administering the government. One form of government policy is tax collection on businesses carried out by the community. Tax is one of the sources of state revenue used to carry out development for all the people of Indonesia. Fees are collected from Indonesian citizens and become one of the obligations that can be forced to receive.

Along with the passage of regional autonomy, it has changed the paradigm of implementing governance in the regions from a centralized nature to being decentralized by providing the broadest possible freedom as regulated in Law Number 23 the Year 2014 concerning Regional Government, to provide opportunities for the region to be able to explore the maximum resources available in its area. While paying attention to the economic and social conditions of the part and the legality element, local governments have been allowed to collect several taxes, such as motor vehicle tax, entertainment tax, advertisement tax, Public Street lighting tax, hotel tax, and restaurant tax. As for retribution, local governments are permitted to collect

several levies such as levies on business services, public services, and individual permits (Sari, 2014; Kadir, 2018; Sinulingga, 2018).

One of the implementations of the tax policy is swallowing cultivation. Swallow nest business is indeed a business that can bring in a decent income because the price of the nest is quite high. Seeing the earning potential of a large swallow nest business, some local governments in Indonesia levy taxes on these businesses.

The primary purpose of the collection is to support local revenues to succeed in the regional decentralization process. Some local governments in Indonesia assess that without adequate local income, the movement of development and government in the regions will rely heavily on central government assistance. This condition will make the description of local governments in carrying out government and development has limited flexibility.

The tax collected by the regional government is a condition where every country in the world imposes taxpayers on its people, including in Indonesia. Taxpayers are unavoidable, even though they are compelling, but the benefits are massive because they aim at mutual welfare such as development and increasing people's prosperity. Public awareness of taxpayers needs to be

generated through persuasive invitations by the government through mass or electronic media.

The implementation of swallow cultivation in Indonesia is diverse because not all regions in Indonesia are the swallow's pathway. Like the swift cultivation area, which is quite significant in Indonesia, it is in Kalimantan and Sumatra. So that if all local governments want to levy taxes on swallow cultivation, then automatically for regions in Indonesia that have not yet become the swallow's pathway, it can harm the swallow farmers themselves. What makes this research interesting because it will discuss the extent to which the implementation of swallow cultivation tax was carried out by regional governments in Indonesia?

## **RESEACRH METHODS**

This research is a qualitative study, with a type of library research that records all findings regarding the implementation of the swallow nest tax in general, after noting, combining all results, both theory or new findings on the swallow nest tax. Furthermore, analyzing all the findings from various readings, relating to the shortcomings of each source, strengths, or their relationships about the discourse discussed.

Data collection techniques through the identification of books, journals, websites, or other information related to research, and then analyze these data so that researchers can conclude the problem studied. The analysis technique consists of reading symbolically by not reading as a whole but by capturing synopsis from books, journals, websites, and then reading at the semantic level by reading data that has been collected in more detail, decomposes and captures the essence of the data.

Data analysis techniques using the model of Miles and Huberman, in this model, the qualitative analysis activities are carried out interactively and continuously until deemed sufficient. First, data reduction in the form of selection, focusing, simplification, abstraction, and transformation of raw data in written records, second, the data display provide an understanding of the data to determine the next steps to be taken by a researcher in the research process. Third, concluding data that has studied.

## **RESULT AND DISCUSSION**

### **Adequacy**

Governments around the world build their institutions to achieve the stated goals and objectives (Yusriadi, 2018b). The local tax collection policy based on

Regional Regulations is sought not to collide with central levies (taxes or customs) because this will lead to duplication of levies, which will ultimately distort economic activity (Sidik, 2002). Tax collection is intended to finance certain activities that are directly related to the tax base. In managing local government finances, every result of levies from the government (tax or non-tax) always entered into one account. The direction in which the effects of this levy will use is highly dependent on political decisions between the local government and the Regional People's Representative Council.

Local government levies will collect in the Local Revenue account. This PAD account divided into local tax accounts, environmental levies, and regional revenues from the management of regional wealth. To assess the adequacy of a local government levy is to see the significant contribution of these levies to regional income, so, the competence of the tax on swallow cultivation seen from how much it contributes to the overall local tax revenue. In 2011, the income from swallow's nest tax reached the target. The amount of the contribution of swallow's nest tax to regional salary is 0.28 percent in 2009, 0.36 percent in 2010, and 0.30 percent in 2011. The average donation

from 2009 to 2011 is only 0, 31 percent (Christina, 2013).

Obtaining this tax when compared to regional income is undoubtedly smaller; the tax revenue that contributes most to the overall tax revenue in Indonesia is Domestic Value Tax. The biggest ones comes for the period January to November of 2018 amounting to Rp 276.38 trillion, growing 8.45 percent from the same period the previous year. This amount is equivalent to 28 percent of the central tax totaling 986.6 trillion (Admin, 2018a).

Some descriptions of regions in Indonesia have applied taxes for swallow cultivation. Like in West Aceh Regency, the contribution of swallow's nest tax to the increase in original regional income over the past ten years, from 2006 to 2015 varies from 0.22 percent to 1.86 percent or with an annual average of 0.80 percent. This condition is caused by several factors such as the lack of awareness of swallow nest entrepreneurs in terms of paying taxes, then the level of socialization of swallow nest tax carried out by the government is still lacking, lack of firmness from the local government in collecting tax revenues for swallow nests. The most significant contribution occurred in the 2010 and 2011 fiscal years, namely 1.41 percent and 1.86 percent (Alisman, 2017).

One factor that is also a problem with the low tax revenue from swallow cultivation in Indonesia because not all swift civilization in Indonesia has already produced, the Regional Revenue Service records that only around 300 taxpayers have been taxed from swallow cultivation, while others have not been marked as tax objects because swift swaps have not yet produced. This difference indicates incomplete information regarding data on the number of swallow houses from the Regional Government of Grobogan Regency (Arifin, Rahayuningsih, & Ngabekti, 2012).

The Regional Cash and Asset Management Revenue Service since 2012 has no longer targeted swallow nest tax revenues. Because in 2011 of Gresik Regency budgeted for a swallow's nest tax of 11,000,000 million rupiahs, the realization of the revenue obtained was only 3,050,000 million rupiahs, this happens because taxpayers are less proactive in reporting their taxes because the swallow houses they have are uninhabited and automatically are also unproductive producing swallow nests due to factory pollution (Nurbani, 2016).

### **Equity**

The Tax Base for Swallow's Nest is the selling point of swallow's nest. The

selling value of swallow's nests is calculated based on the multiplication of the general market price of swallow's nests with the volume of swallow nests. A regent regulation determines the prevailing market price of swallow's nests — the swallow nest tax rate set at ten percent (Hardiyanto, 2018). Swallow's Nest Tax is a tax on the activities of taking and exploiting swallow's nests. The object of the fee is choosing and using swift let nests. The tax subject is an individual or entity that carries out and utilizes swift let nests.

The tax collection system for swallow entrepreneurs is relatively fair, both horizontally and vertically. Because entrepreneurs who have succeeded in producing more massive swift let nests (thus more excellent production value) will be subject to higher tax levies than entrepreneurs whose production is smaller or less, then, entrepreneurs who produce the same product will be charged the same tax. Also, fairness in tax collection can start from the fact that generally swallow nest entrepreneurs are rich people. These entrepreneurs can build swallow houses that are not small. Plus, with the price of expensive swallow nests, these entrepreneurs certainly have a pretty good income from their swallow business. The Tax Base is the selling value

of swallow's nests, which is calculated based on the multiplication of the general market price for swallow nests that are valid in areas with a volume of swallow nests. In the context of public service delivery, government bureaucracy is a provider, while the community is the user (Yusriadi, 2018a)

The tax period is three calendar months, namely the basis for taxpayers to perform calculations, deposit, and report tax payable. Tax payable in the tax period occurs when taking or exploiting swiftlet nests. Meanwhile, taxpayers must maintain bookkeeping or recording by the provisions of accounting and auditing that are common, to facilitate taxpayers in managing their business, and facilitate tax officers in exercising control or supervision. Each tax officer has the authority to inspect so that he can find out how far the compliance of taxation obligations is fulfilled by taxpayers and for other purposes in supporting compliance with tax laws and regulations (Agustina, 2018).

Efforts to build swallow house houses in several regions in Indonesia are increasingly widespread. The Indonesian government, through the regional government at the district or provincial level through the Revenue Service, collects swallow nest tax according to the policy

that has set at 10 percent of the sale proceeds. However, in 2019, related to the swallow nest tax, there have been several regions that have abolished the tax.

Swallow businesspeople in Malang Regency. The business activity has not become the object of regional tax. The Regional Revenue Agency of Malang Regency decided to remove the tax on swallow nests. Regional tax revenue in the swallow sector, the graphic has decreased. Every year it cannot meet the determined target; even the nominal obtained tends to decrease every year. If you look at the data in 2018, the tax on swallow nest is only targeted at IDR 10 million. However, the regional government of Malang, its income is around 63 percent or equivalent to 6.2 million. That is, there is still a shortage of about 3.7 million, from the predetermined target. Malang Regency only has six swallow nest farmers. That number is undoubtedly far from expected (Lupito, 2019).

### **Convenience**

One of the results of the reforms was the birth of regional autonomy which the government and the people hoped for in the region (Yusriadi, 2018c). The government as a tax collector certainly cannot be arbitrary in collecting taxes because it regulated in law. So the

representation of the community in this matter is a law which is a product of the government. If the code represents the public interest, then ensuring the collection procedure does not burden the community.

Swallow people in business are required to carry out state obligations by paying taxes voluntarily and consciously as an actualization of the spirit of cooperation or national solidarity to build the national economy. Until now, the awareness of swallow bird entrepreneurs to pay taxes has not reached the expected level. Generally, swallow businesspeople are still cynical about the existence of charges because they feel burdensome; payments often experience difficulties.

The awareness of the Indonesian people to pay taxes is still minimal. Of the 238 million Indonesian populations, only 7 million are tax-compliant. If there are 22 million business entities, only 500,000 pay taxes. The number of the Indonesian workforce is 118 million out of a total population of 238 million. As many as 40 percents of the workforce earn above Non-Taxable Income. So, if calculated, there are as many as 44 million to 47 million Indonesians who should pay taxes (Susanto, 2019).

As in Kuripan Sub district, there are around 300 more swallow buildings, and

no one is licensed. From the total population of Swallow's nest houses in Kuripan Sub district, it seems that the swallow nest business in the local sub-district is developing and harvesting frequently (Edinayanti, 2019).

East Kutai in East Kalimantan Province has the potential of tantalizing taxes from swallow nests. The number of swallow nests in East Kutai is thousands. More than two thousand swallow nests that produce. One year harvest period can reach 40 tons of swallow nest results, every year tens of billions if you are aware of paying taxes. The obstacle is in less massive socialization. Many don't know. So many people don't pay taxes. Another problem, because the building permit was made difficult. Almost all swallow buildings do not have Building Construction Permits (Admin, 2018b).

One characteristic of developed countries is if people's awareness of paying high taxes is close to 100 percent. If of the 50 million who have not paid taxes, they have already paid their obligations, of course, Indonesia will be more advanced than now (Susanto, 2019).

## **CONCLUSION**

Assessment is carried out by looking at the implementation of the tax collection (results, costs, ease of application) with

standard taxation criteria. These criteria are related to adequacy, equity, and convenience.

To assess the adequacy of a local government levy is to see the significant contribution of these levies to regional income, so, the competence of the tax on swallow cultivation seen from how much it contributes to the overall local tax revenue. In 2011, the income from swallow's nest tax reached the target.

Regarding equity, the tax collection system for swallow entrepreneurs is relatively fair, both horizontally and vertically. Because entrepreneurs who have succeeded in producing more massive swift let nests (thus more excellent production value) will be subject to higher tax levies than entrepreneurs whose production is smaller or less, then, entrepreneurs who produce the same product will be charged the same tax. Also, fairness in tax collection can start from the fact that generally swallow nest entrepreneurs are rich people. These entrepreneurs can build swallow houses that are not small.

Regarding convenience, swallow people in business are required to carry out state obligations by paying taxes voluntarily and consciously as an actualization of the spirit of cooperation or national solidarity to build the national

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