# Analysis of Taxpayer Compliance in Paying Taxes Swallow's Nest at the Regional Revenue Agency In Majene Regency

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| Article Info | ABSTRACT (Nunito 9 pt) |
|---|---|
| **Keywords:**<br>Swallow's Nest Tax,<br>Taxpayer Compliance,<br>Majene Regency,<br>SPTPD. | Majene Regency has regulations related to the swallow's nest tax, which is regulated in Regent Regulation (PERBUP) Number 33 of 2015 and Regional Regulation (PERDA) Number 8 of 2015. This regulation governs the procedures for implementing swallow's nest tax management as one of the potential regional revenues. However, in the field, taxpayer compliance is still low. Many swallow's nest entrepreneurs are not honest in providing information regarding the number of production and the time of reporting. Some taxpayers also do not understand or even ignore the existing rules. This study evaluates the compliance of swallow's nest taxpayers, including registration as a taxpayer, filling and depositing the Regional Tax Notification Letter (SPTPD), tax calculation and payment, and arrears payment to the regional treasury. The study results show that the four compliance indicators have not run optimally. The Regional Revenue Agency (BAPENDA) of Majene Regency needs to increase supervision and take decisive steps, including applying administrative sanctions to confiscate assets against non-compliant taxpayers. This effort is expected to improve taxpayer compliance and optimize wallet bird's nest tax revenue.<br>. |
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## INTRODUCTION

Swallow's nest tax is one of the types of taxes regulated in Law Number 28 of 2009, specifically in Article 1 numbers 35 and 36. This tax is imposed on individuals or entities involved in the collection and business of swallow's nests. Swallow's nest, which comes from the saliva of swallows of the genus Collocalia, has long been known for its health benefits. With its unique potential, this tax is one of the sources of regional revenue that is only found in certain areas, including Majene Regency (Nurhanifa, Tjoetra and Ikhsan, 2019; Kumalasari, Mursalim and Su'un, 2020; Abd Manan *et al.*, 2021).

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Tax compliance is essential in optimizing state revenue, including the swallow's nest tax. Taxpayer compliance refers to the awareness and voluntariness of taxpayers in fulfilling their tax obligations (Rahmayanti, Sutrisno T. and Prihatiningtias, 2020; Kornhauser, 2022). A good understanding of tax provisions is one of the main factors that affect this compliance. If taxpayers understand the regulations well, they tend to obey without coercion. Conversely, low understanding can lead to non-compliance, reducing local tax revenues' potential (Widuri *et al.*, 2019; Youde and Lim, 2019; Ndlovu and Schutte, 2023).

In Majene Regency, the management of swallow's nest tax is regulated through Regional Regulation (PERDA) Number 8 of 2015 and Regent Regulation (PERBUP) Number 33 of 2015. This regulation governs the procedures for implementing swallow's nest tax management. Although there are clear regulations, practice in the field shows that some swallow's nest entrepreneurs are not honest in reporting the amount of production and the time of reporting. Muh revealed this. Safwan, Head of Revenue Division II of BAPENDA Majene, said non-compliance is a big challenge in managing this tax.

This study analyzes various compliance aspects of swallow's nest taxpayers in Majene Regency. First, this study highlights the level of compliance of taxpayers in registering themselves as swallow's nest taxpayers at the Regional Revenue Agency. Taxpayer registration is a crucial first step in ensuring that each party involved is registered and subject to appropriate tax obligations.

Furthermore, this study also evaluates taxpayers' compliance in redepositing the received tax returns (SPT). The tax return process is an important part of tax administration, ensuring that the information provided by taxpayers is in accordance with the actual circumstances. Non-compliance in this aspect can lead to data inaccuracies and potentially reduce tax revenue.

In addition, research also focuses on compliance in tax calculation and payment. Inaccurate calculations or untimely payments often hinder Swallow's nest tax revenue. Another challenge is how taxpayers handle tax arrears. Some taxpayers do not fulfill their obligations to pay arrears, which ultimately causes losses to regional revenues.

Through this research, it is hoped that solutions can be found to increase the compliance of swallow's nest taxpayers in the Majene Regency. With clear regulations and efforts to increase taxpayer awareness, the potential for tax revenue from this sector can be optimized, thereby supporting sustainable regional development

## LITERATURE REVIEW

### Local Taxes: Local Government Funding Sources

Regional taxes are one of the primary sources of revenue used to finance local government activities and development in certain regions. This tax is collected from mandatory

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contributions imposed on individuals and organizations without equivalent direct compensation. The implementation of regional taxes is regulated based on applicable laws and regulations so that it can be enforced. Revenue from regional taxes is essential in supporting local government implementation and improving development and public services (Liu, 2019; Trusova, 2019; Bell, Sas and Houston, 2021).

At the district or city level, various types of regional taxes have been established, including taxes on hotels, restaurants, entertainment, billboards, street lighting, non-metallic minerals and rocks, parking, groundwater, and land and building taxes for rural and urban areas. In addition, there is an Acquisition Duty on Land and Buildings, as well as the latest tax that has begun to be enforced, namely the Swallow's Nest Tax. These taxes significantly contribute to local revenue and are essential in improving community welfare through infrastructure development and other public service programs.

## Swallow's Nest Tax: Strengthening the Local Economy

Swallow's nest tax is a type of regional tax imposed on swallow's nest picking and business activities. This tax is designed to support local governments in utilizing the local economic potential derived from the swallow's nest business, which is known to have a high selling value in the market. Implementing this tax is not only a source of regional revenue but also encourages the management of the swallow's nest business in a structured and sustainable manner (Daud *et al.*, 2021; Alpandi *et al.*, 2022).

In Majene Regency, the government supports optimizing this tax potential through clear regulations. The Majene Regent Regulation Number 33 of 2015 regulates the procedures for implementing swallow's nest tax management. This regulation includes a registration, reporting, and tax payment mechanism, thus providing guidance for taxpayers while increasing transparency in tax management. With this regulation, local governments can manage this tax potential more effectively.

The basis for calculating the swallow's nest tax is based on the selling or buying value of the swallow's nest. This value is calculated by multiplying the market price of swallow nests in an area by the number of swallow nests produced. This calculation method is designed to reflect the actual value of the swallow's nest business to provide justice for both taxpayers and local governments in the tax collection process (Hui Yan *et al.*, 2021; Nakamaru and Onuma, 2021; Yeo *et al.*, 2021).

## Taxpayer Compliance and Awareness in Paying Swallow's Nest Tax

The level of taxpayer awareness greatly influences taxpayer compliance in fulfilling tax obligations. When taxpayers are highly aware of their obligations, their level of compliance in paying taxes tends to increase. This positively impacts regional tax revenues and

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supports the government's implementation of development planning. High taxpayer aware-ness ensures that tax payments are made on time so that the role of taxes as a source of regional revenue can be optimized ().

In this study, the researcher conducted initial observations to get an overview of the compliance of swallow's nest taxpayers at the Regional Revenue Agency (BAPENDA) of Majene Regency. In addition, data collection was carried out through interviews with the head of the Revenue Division II and the data collection and billing sector. The focus of this interview is to understand taxpayers' level of compliance in paying swallow's nest taxes and the regulations used as a reference in tax collection. The data obtained provides a basis for evaluating the effectiveness of the implementation of tax collection by applicable laws.

This study uses four indicators of taxpayer compliance as an evaluation framework. These indicators include compliance in registering as a taxpayer, filling out and depositing the Regional Tax Notification Letter (SPTPD), tax calculation and payment compliance, and tax arrears to the regional treasury. By focusing on these four indicators, researchers can analyze the flow of taxpayer compliance in the Majene Regency in a more structured and focused manner (Lois *et al.*, 2019; Paleka, Karanović and Badulescu, 2022; Nartey, 2023).

The primary purpose of this study is to evaluate the extent to which taxpayers have complied with the implementation of Regent Regulation (PERBUP) Number 33 of 2015 con-cerning procedures for the implementation of swallow's nest tax management. In addition, the researcher analyzed the effectiveness of swallow's nest tax collection based on the tax revenue realization report. The results of this study are expected to provide a clear picture of the effectiveness of implementing regulations and recommendations to improve taxpayer compliance in the future.

## METHODS

This study is included in the descriptive qualitative category because it aims to describe the phenomenon of taxpayer compliance in depth based on specific indicators. Data is collected through observation, interviews, and direct observation to understand the context and behavior of taxpayers (e Hassan, Naeem and Gulzar, 2021; Dularif and Rustiarini, 2022).

Data collection is an important first step in research, where researchers record everything they see, hear, and observe during the research process. The data collected at this stage is not yet in the form of final information that is ready to be analyzed. Instead, it becomes a raw material that requires further processing to provide a clear picture of the research topic. This stage aims to ensure that the data obtained covers all relevant aspects needed in the research (Bruno, 2019; Gangl *et al.*, 2019).

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Once the data is collected, the next step is to reduce it. Data reduction aims to filter and summarize the collected data, focusing on what is essential and relevant to the research topic. At this stage, researchers look for themes and patterns that emerge from the data to summarize initially complex data into more organized information. This process helps researchers understand the core of the data that has been obtained and facilitates the next step of analysis (Enachescu *et al.*, 2019; Bahasoan *et al.*, 2020).

The next stage is the presentation of data. The data is presented to provide a more structured picture of the results that have been obtained. Depending on the research needs, the data presented is usually in the form of narratives, tables, or diagrams. This presentation not only makes it easier for researchers to see the relationship between data but also prepares them to draw conclusions based on the information that has been prepared. Good presentation is the foundation of analyzing and interpreting research results (Alm and Kasper, 2023).

The last step in data management is triangulation, which checks the validity of data and information. Triangulation is carried out to ensure that the data used in the study is highly valid. By verifying the data through various sources or methods, researchers can ensure that the conclusions drawn have a solid and trustworthy basis. This process is the closing in data management before the researcher steps into a more in-depth analysis to answer the formulation of the research problem (Alm and Malézieux, 2021).

# RESULTS AND DISCUSSION

**Taxpayer's Compliance in Registering as a Swallow's Nest Taxpayer at the Majene Regency Regional Revenue Agency**

A high level of taxpayer compliance is essential to support a tax system that requires taxpayers to fulfill their tax payment obligations actively. This compliance is reflected in the behavior of taxpayers who meet their tax obligations promptly and by applicable rules. In the context of the swallow's nest tax, a good level of compliance is the key for local governments to optimize revenue from this sector. This requires a joint effort from all parties to create awareness and support for tax obligations (Al-Karablieh, Koumanakos and Stantcheva, 2020; Carruthers *et al.*, 2022).

Taxpayer compliance is determined by the extent to which their behavior is in line with the guidelines and policies set. In practice, various challenges make swallow's nest tax management difficult, such as taxpayers' lack of understanding of the rules, low awareness, and technical obstacles in tax reporting and payment. Therefore, local governments, in this case, the Regional Revenue Agency (BAPENDA), must continue increasing socialization and supervision to ensure taxpayers comply with applicable regulations.

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In Majene Regency, swallow nest owners who have submitted tax documents to BAPENDA have made initial efforts to fulfill their obligations. However, the submission of documents alone is not enough if it is not followed by correct reporting and payment of taxes according to the amount that should be. Local governments must ensure that the entire taxation process, from registration to payment, runs transparently and by the rules. This effort is expected to increase tax revenue from the swallow's nest sector and support regional development.

**Table 1. Swallow's Nest Taxpayers Registered with the Regional Revenue Agency of Majene Regency**

| No. | Taxpayer Name | Address |
|---|---|---|
| 1 | M. Tahir.K | Pambolo Garo, South Go |
| 2 | Usman Ali | Tanangan Barat |
| 3 | H. Abdullah Djalil | Parappe |
| 4 | Muh. Religious | Barone |
| 5 | H. Udin | Luaor Desa Bonde |
| 6 | Arifin | Bababulo Pamboang |
| 7 | Masruddin | Banua Sendana |

*Source: Data processed by researchers in 2024*

The available data shows seven swallow nest owners in Majene Regency have been registered as taxpayers. These owners have swallow's nest buildings with different years of establishment. Their awareness and compliance with tax obligations still vary despite being registered, indicating differences in their understanding and behavior towards tax rules.

Based on the study's results, there are three main categories in the characteristics of swallow nest owners related to taxpayer compliance. The first category is those aware of their taxpayers' responsibilities and actively registering themselves and fulfilling their tax obligations. This group shows high awareness and compliance, thus positively contributing to regional tax revenue.

The second category is swallow's nest owners, who know they must pay taxes but have not registered themselves as taxpayers. This is due to a lack of self-awareness and responsibility for tax obligations. Meanwhile, the third category is those who do not know they must register as taxpayers. This group needs special attention from the local government to improve their understanding through more intensive socialization and education. These three categories reflect the government's challenges in increasing the compliance of swallow's nest taxpayers in the Majene Regency.

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**Taxpayer's Compliance to Fill Out and Redeposit the Notification Letter by Swallow's Nest Taxpayer at the Regional Revenue Agency of Majene Regency**

The majority of swallow's nest taxpayers at the Regional Revenue Agency (BAPENDA) of Majene Regency still deposit the Regional Tax Notification Letter (SPTPD) after the predetermined date. Of the total 172 registered taxpayers, most did not proactively deposit the SPTPD according to the set deadline. This requires BAPENDA officers to go to taxpayers to collect the SPTPD directly, even though they know the applicable submission deadline.

Mr. Muhammad Tasbih, data collection and collection officer at BAPENDA Majene Regency, revealed that the behavior of taxpayers who wait for officers to take SPTPD is still expected. He emphasized that most taxpayers still depend on officers' arrival even though they have understood the obligations and applicable deadlines. This habit shows the level of dependence of taxpayers on direct intervention from BAPENDA officers.

One of the taxpayers, Mr. H. Udin, also stated the same thing. He revealed that he did not really understand the procedures related to SPTPD and preferred to wait for the officer to come to collect the document. He says visiting the BAPENDA office directly is considered troublesome because of his daily busyness. This reflects a lack of understanding and aware-ness of the importance of fulfilling tax obligations independently.

Based on observations and interviews, the researcher concluded that the main factor that causes the SPTPD of the swallow's nest tax to be collected directly by BAPENDA offic-ers is the low awareness of taxpayers coming and depositing the document. In addition, the habit factor from the beginning that relies on BAPENDA officers to take SPTPD also contrib-utes to this pattern. This habit has created a sense of comfort for taxpayers, so they rely on officers' intervention.

This condition shows the need for strategic steps from the BAPENDA Majene Re-gency to increase taxpayer awareness and independence. Efforts such as more intensive so-cialization, education related to tax procedures, and implementing stricter mechanisms can be solutions to change taxpayer behavior patterns. Thus, it is hoped that the level of taxpayer compliance can increase so that the tax administration process becomes more effective and efficient.

**Taxpayer Compliance in Calculating and Paying Swallow's Nest Tax at the Regional Rev-enue Agency of Majene Regency**

The level of compliance of taxpayers at the Regional Revenue Agency of Majene Regency is still not optimal because many taxpayers are still not aware of their obligations as taxpayers.

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This was explained by the collection officer or collector of the swallow's nest tax, Mr. Muhammad Tasbih, on May 27, 2024. The data is proven in Table 4. How many taxpayers are registered and compliant with their taxation?

**Table 2.Data on the Number of Swallow's Nest Taxpayers Who Are Registered as Obedient and Non-compliant at the Majene Regency Regional Revenue Agency 2021-2023**

| No | District | Number of Taxpayers | Number of Compliant Taxpayers | Number of Non-compliant Taxpayers |
|----|----------|---------------------|-------------------------------|-----------------------------------|
| 1. | Banggae | 23 | 11 | 12 |
| 2. | East Banggae | 34 | 13 | 21 |
| 3. | Pamboang | 36 | 9 | 27 |
| 4. | Sendana | 26 | 7 | 19 |
| 5. | Tammero,do | 24 | 9 | 15 |
| 6. | Tube | 17 | - | 17 |
| 7. | Malinda | 12 | - | 12 |

*Source: Regional Revenue Agency, 2024*

So, of the 172 taxpayers registered with the Regional Revenue Agency (BAPENDA) in Majene Regency, the number of compliant taxpayers is 49, while the number of non-compliant taxpayers is 123. Another factor that causes taxpayers to not comply with paying taxes is that several buildings belonging to taxpayers who have been registered before no longer have income.

Regarding tax calculations, taxpayers' honesty is still not as high as expected. Many taxpayers can calculate taxes correctly, but some do not report their income. The selling price of a swallow's nest varies depending on its shape and quality. The swallow's nest is in the shape of a perfect bowl with a selling price of Rp. 8,000,000 per kg, fracture (imperfect bowl) for Rp. 2,000,000 per kg, and the corner part (triangle) for Rp. 3,000,000 per kg. A swallow's perfectly bowl-shaped nest is more expensive compared to other shapes.

The taxpayer himself carries out the swallow's nest tax calculation process. In the SPTPD, there is an item that requires taxpayers to attach the amount of their swallow's nest business income. The basis for imposing a swallow's nest tax is as follows:

> **Tax basis = Swallow's nest yield x selling price**

So, the amount of swallow's nest tax payable is:

> **Tax basis x 10%**

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Examples of calculation of the imposition of swallow's nest tax are:

Mr. H. Udin is one of the swallow's nest business entrepreneurs. Mr. H.Udin's harvest is 10 kg with a selling price of Rp.8,000,000 per kg.  The calculation of the swallow's nest tax payable if the applicable rate in Majene district is 10 percent is:

> **The basis for imposition of tax**
> **= 10 kg x Rp. 8.000.000 = Rp. 80.000.000**
> **The principal amount of swallow's nest tax payable**
> **= Rp. 80.000.000  x 10 % = Rp. 8.000 000**

**Taxpayer Compliance in Arrears Payment by Swallow's Nest Taxpayers at the Majene Regency Regional Revenue Agency**

The active participation of the taxpayer community in fulfilling tax obligations is essential to support the success of the tax system. The fulfillment of this obligation must be by the applicable tax provisions. However, the reality is that there are still taxpayers who have not fully complied, including in paying off their tax arrears. One of the policies provided to ease the burden on taxpayers is to provide tax payment facilities in installments for one year. This policy aims to assist taxpayers in managing their obligations so that they are not in arrears (Chirico *et al.*, 2017; Slemrod, Rehman and Waseem, 2022).

Tax arrears occur when taxes are not paid after the due date. This burdens taxpayers and reduces the potential for tax revenue that local governments should optimize. To overcome this, the tax system provides a mechanism for calculating the tax shortfall after the end of the tax year. However, if the taxpayer still does not pay off their obligations, administrative sanctions in the form of a fine of 2% of the arrears amount will be applied.

In Majene Regency, the condition of swallow's nest tax arrears still needs attention. According to Mr. Muhammad Tasbih, an officer in the Swallow's Nest Tax Collection and Collection Division of BAPENDA Majene Regency, the number of delinquent taxpayers is not too much. However, the main problem faced is the large number of swallow's nest buildings that are not registered and do not pay taxes. This shows challenges in ensuring all swallow's nest entrepreneurs are registered as taxpayers.

One of the main causes of tax arrears is taxpayers' lack of understanding of their obligations. Many taxpayers do not report the harvest and sale of swallow's nests to BAPENDA. This ignorance often makes them unaware of the importance of fulfilling tax obligations on time. Intensive socialization and education need to be carried out to increase taxpayers' awareness and understanding of their obligations.

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The observations and interviews also show that many taxpayers do not report the harvest of the swallow's nest to BAPENDA. This causes a discrepancy between the data owned by the government and the reality on the ground. Reporting crop yields is a crucial first step in determining the amount of tax that must be paid. Without accurate reporting, it is difficult for local governments to effectively manage potential taxes.

In addition to the lack of reporting, tax payments made after the deadline are also a significant problem. This condition is the same as tax arrears and is subject to sanctions in the form of administrative fines. This habit of delaying payments indicates low taxpayer compliance in fulfilling their obligations independently. Local governments must take decisive steps to encourage timely tax payments (Doxey, Lawson and Stinson, 2018; Koessler *et al.*, 2019; Alm, Cox and Sadiraj, 2020).

Another problem found is taxpayers' dependence on the intervention of BAPENDA officers. Many taxpayers only make payments or reports after being visited by officers. This dependence shows the need for efforts to increase taxpayers' independence in carrying out their obligations. Digital socialization and online payment systems can reduce this dependence (Brink and Hansen, 2020; Gangl and Torgler, 2020; Carrillo, Castro and Scartascini, 2021).

To overcome the problem of tax arrears and increase compliance, the BAPENDA of Majene Regency needs to implement a more proactive approach. Ongoing education, consistent application of sanctions, and technology to simplify the process of reporting and paying taxes can be effective strategies. With these steps, taxpayer awareness is hoped to increase so tax revenues can be optimized to support regional development.

## CONCLUSION

The compliance of swallow's nest taxpayers in Majene Regency in registering as taxpayers is still far from optimal. Of the 172 taxpayers registered at the Regional Revenue Agency (BAPENDA) of Majene Regency, most of their registration was carried out through the initiative of BAPENDA officers, not by the entrepreneurs themselves. This shows the low awareness of swallow's nest entrepreneurs on the importance of registering themselves independently as taxpayers. There are still many entrepreneurs who must be visited and recorded directly by officers, reflecting a significant challenge in increasing the active participation of taxpayers. Swallow's Nest taxpayers in Majene Regency have also not shown good compliance in redepositing the Regional Tax Notification Letter (SPTPD). Of the 172 registered taxpayers, most still rely on officers to collect SPTPD documents, even though they know the collection deadline. This habit indicates a dependence on officer intervention and a lack of independence of taxpayers in fulfilling their obligations. Calculating and paying taxes by swallow's nest taxpayers in Majene Regency is also far from optimal. Although

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payments were made, many were not on time, indicating low taxpayer compliance. According to the study, only 28% of taxpayers pay taxes on time, while 72% do not comply with the payment provisions. This shows that many taxpayers do not understand or neglect their responsibilities in calculating and reporting business income. Taxpayer compliance in paying tax arrears is also still low. Although there has been a sanction in the form of an administrative fine of 2% for taxpayers late in paying their obligations, many still do not pay on time. The main factor that affects this low level of compliance is the weak application of sanctions, including the absence of decisive action, such as asset confiscation for taxpayers who continue to be in arrears. As a result, taxpayers tend not to prioritize their arrears payments. To increase the compliance of swallow's nest taxpayers, the Majene Regency BAPENDA must take strategic steps. Intensive education and socialization need to be carried out to increase taxpayer awareness and understanding. In addition, implementing stricter sanctions, such as asset confiscation, can be a preventive measure to encourage compliance. Using digital technology for tax reporting and payment can also simplify the administrative process and reduce taxpayers' dependence on officers. With this strategy, it is hoped that the level of taxpayer compliance can increase so that regional tax revenues become more optimal.

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