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This Certificate is Awarded to:

Nursyafera Dwi Shafarinda

as a

PRESENTER

The 3rd International Conference on Fundamental Rights (I-COFFEES)

at Faculty of Law University of Lampung on November, 9th 2021



Prof. Dr. Karomani, M.Si.
Rector University of Lampung



Dr. M. Pakih, S.H., M.S.
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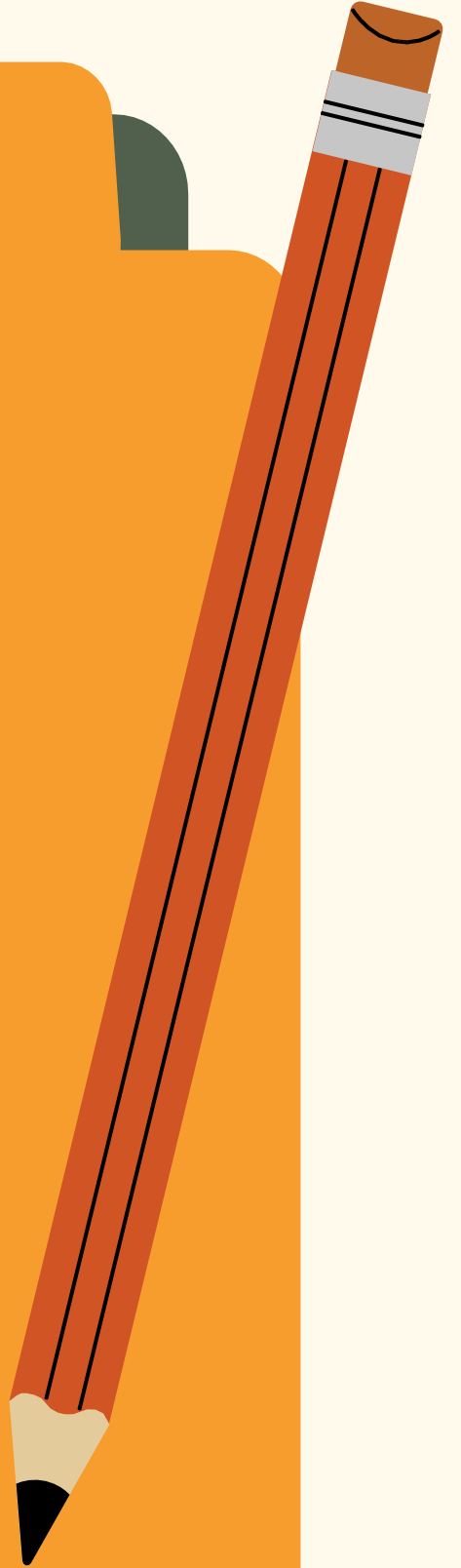
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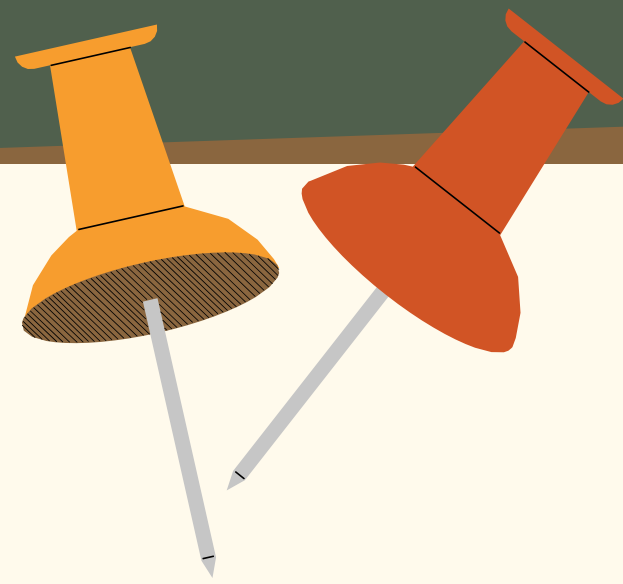


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SEMINAR I-COFFEES

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**IMPLEMENTATION OF
CONFIRMATION OF TAXPAYER
STATUS ON FULFILLMENT OF
REGIONAL TAX LIABILITY**

INTRODUCTION

The Government of Indonesia has implemented a Taxpayer Status Confirmation program-which-strength-the-tax-administration and improve taxpayer compliance. The Taxpayer Status Confirmation Program is in line with the government's program, to grow domestic investment. In Presidential Instruction No. 7 of 2015 concerning Actions for Prevention and Eradication of Corruption in 2015 stipulates that one of the actions is the obligation to carry out Confirmation of Taxpayer Status. The Ministry of Home Affairs issues Ministry of Home Affairs Regulation No. 112 of 2016 concerning Confirmation of Taxpayer Status in the Provision of Certain Public Services within the Local Government that each particular public service permit that submitted by the public will be confirmed as having a Taxpayer Identification Number (NPWP) and reporting of a tax return. (SPT) for 2 years

Identification of the Problems

1) How is the implementation of confirmation of taxpayer status on the fulfillment of local tax obligations?

2) What are the factors that influence the implementation of confirmation of taxpayer status by local governments on the fulfillment of local tax obligations?



Implementation of Confirmation of Taxpayer Status on Fulfillment of Regional Tax Liability

DISCUSSION

According to the Regulation of the Minister of Home Affairs Number 112 of 2016 concerning Confirmation of Taxpayer Status in the Provision of Certain Public Services within the Regional Government by considering the Roman Appendix I. Prevention, number 57 of Presidential Instruction Number 7 of 2015 concerning Actions for Prevention and Eradication of Corruption in 2015, it is necessary to carry out validation and confirmation of Taxpayer Status (KSWP) in a certain public services by the local government environment, KSWP is a status inspection by the government agencies, before providing certain public service to acquire informations on taxpayer status. There are several Ministries/Agencies and Local Governments that have implemented the Taxpayer Status Confirmation program currently. Taxpayer awareness is a condition in which the taxpayer recognizes and understands the meaning, function and purpose of paying taxes to the country. With high taxpayer awareness, it will have an affect on improving tax compliance even better



Factors Affecting the Implementation of Confirmation of Taxpayer Status by Regional Governments on the Fulfillment of Regional Tax Liability

a. Technology

Technology is a main factor that affect the implementation of Taxpayer Status Confirmation. The capability of local governments on the Taxpayer Status Confirmation implementation program will be more effective and efficient if it reinforced by adequate technology

b. Human Resources

The limited capacity of Human Resources is one of the factors that influence the Implementation of Confirmation of Taxpayer Status in the regions. The right increment capacity of Human Resources will have a great affect for the Implementation of Confirmation of Taxpayer Status, as an effort to reach efficiency and effectiveness in the Implementation of Confirmation of Taxpayer Status in regions by improving Human Resources.

CONCLUSION

The assessment is based on the results of direct interviews with local governments, the Investment and One Stop Service Office, as well as entrepreneurs because there are still entrepreneurs who have no business permit, not paying taxes to local governments have no NPWP and have not validated their tax data, because there is still less than optimal socialization from the local government to the public or taxpayers to confirm their tax status so that there are still many people who do not know about the implementation of KSWP, and the regional tax revenue is still not stable after the KSWP. There are factors that influence the implementation of confirmation of the status of taxpayers by local governments on the fulfillment of local tax liability, as well as the lack of technological facilities including information and communication technology that can make it easier for the public to confirm their tax status, and the lack of public awareness or taxpayers to utilize technology in taxation

The image depicts a stylized orange envelope. At the top, there is a circular window with a thin red border. Below the window, the words "THANK YOU" are printed in a bold, white, serif font. In the bottom right corner, there are three horizontal lines of varying lengths, suggesting a return address or a space for a stamp. The envelope has a dark brown shadow on its right side, giving it a three-dimensional appearance.

THANK YOU



IMPLEMENTATION OF CONFIRMATION OF TAXPAYER STATUS ON FULFILLMENT OF REGIONAL TAX LIABILITY

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Article Info	Abstract
<p>Keywords: <i>Implementation of Confirmation, Taxpayer Status, Fulfillment, Obligations, Local Tax</i></p> <p>How to cite: <i>Author Name, (year), "Title", Vol (No), Pages</i></p> <p>DOI:</p>	<p><i>The Government of Indonesia through the Ministry of Home Affairs has enacted Regulation of the Minister of Home Affairs Number 112 of 2016 concerning Confirmation of Taxpayer Status in Providing Certain Public Services within Local Government. The condition of local taxes is still low caused by taxpayers or entrepreneurs who do not pay their tax liability and not yet applied for a permit to the local government. The problems in this research are: (1) How is the confirmation of taxpayer status on fulfillment of local tax liability? (2) What are the factors that influence the implementation of the confirmation of the status of taxpayers by the Government on local tax liability? This article uses a normative juridical approach with a library research as a data collection method. Data processing includes identification, classification, and compilation. A qualitative juridical analysis is used as data analysis method. The results prove that: (1) The implementation of confirmation of the taxpayers status on the fulfillment of local tax liability is still not effective and not efficient because of entrepreneurs who are still have no business permit, not paying taxes to local governments, have no NPWP and have no validation on taxation data, due to the lack of socialization of the local government to the public, or taxpayers to confirm their tax status therefore the local tax revenues become unstable or fluctuate. (2) The factors that influence the implementation of the confirmation of the status of taxpayers by the Government on local tax liability are the lack of facilities, such as information and communication technology that can facilitate the public to confirm tax status, and public awareness or taxpayers to utilize technology in taxation.</i></p>

A. Introduction

Indonesia is a nation of laws and to carry out the government functions, it requires funds obtained by collecting and managing taxes. In Law Number 16 of 2009 concerning Stipulation of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 General Provisions and Tax Procedures to become Law (hereinafter referred to as KUP) it is declared that: Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people.¹

In order to create the synergy between Central Government and Regional Governments in paying taxes by public, the Taxpayer Status Confirmation Program is implemented. This synergy aims to improve the welfare of the community by ensuring that the state revenues can be optimally received that are free from deceitful practices such as corruption in the Indonesian government.

The configuration of synergy is the integration of public services from the various Government Agencies, Institutions, Associations and Other Parties with the taxation data, in order to achieve a balance between the acquisition of rights and the fulfillment of obligations of every Indonesian citizen.² In Law no. 25 of 2009 concerning Public Services that activities or series of activities in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and/or administrative services provided by public service providers and which become one of the principles Public service is a balance between rights and obligations. Therefore, the application of Confirmation of Taxpayer Status as one of the prerequisites for the community to acquire public services in order to encourage a balance between the acquisition of rights and obligations as citizens which arise a high and unfair economic financing.

The Government of Indonesia has implemented a Taxpayer Status Confirmation program which strength the tax administration and improve taxpayer compliance. The Taxpayer Status Confirmation Program is in line

¹ Kementerian Keuangan RI, 2013, Susunan Dalam Satu Naskah Undang-Undang Perpajakan, Direktorat Jenderal Pajak, Direktorat Penyuluhan, Pelayanan, dan Hubungan Masyarakat, Jakarta, hlm. 17. Defenisi pajak juga dikemukakan menurut ahli hukum perancis, termuat dalam buku karya Leroy Beaulieu yang berjudul *Traite de la Science des Finances*, “*Pajak adalah bantuan, baik secara langsung maupun tidak langsung yang dipaksakan oleh kekuasaan publik dari penduduk atau dari barang, untuk menutup belanja pemerintah*” dikutip dalam Adrian Sutedi. 2008. *Hukum Pajak dan Retribusi Daerah*. Bogor: Graha Indonesia.hlm. 55.

² Direktorat Jenderal Pajak, “*Tersinergi Dalam KSWP, Kementerian dan Lembaga Bersama-sama Cegah Korupsi*”, <https://www.pajak.go.id/id/artikel/tersinergi-dalam-kswp-kementerian-dan-lembaga-bersama-sama-cegah-korupsi> (diakses pada 29 April 2021, pukul 13:02)

with the government's program, to grow domestic investment. In Presidential Instruction No. 7 of 2015 concerning Actions for Prevention and Eradication of Corruption in 2015 stipulates that one of the actions is the obligation to carry out Confirmation of Taxpayer Status. The Ministry of Home Affairs issues Ministry of Home Affairs Regulation No. 112 of 2016 concerning Confirmation of Taxpayer Status in the Provision of Certain Public Services within the Local Government that each particular public service permit that submitted by the public will be confirmed as having a Taxpayer Identification Number (NPWP) and reporting of a tax return. (SPT) for 2 years.

In carrying out development and financing the administration, regional government receives financial assistance from the central government and regional revenues. One of the regional revenues is local taxes. The greater regional revenues that comes from potential of the region will be able to success in regional development in accordance with the community needs. According to Article 1 number 10 of Law 28/2009 concerning Regional Taxes and Regional Levies, it is declared that Regional Taxes are mandatory contributions to the Regions that owed by individuals or entities that are coercive under the law, with no direct compensation and are used for regional purposes for the greatest prosperity of the people.

According to the description, the problems that will be explain in this article are: 1) How is the implementation of confirmation of taxpayer status on the fulfillment of local tax liability? 2) What are the factors that influence the implementation of confirmation of taxpayer status by local governments on the fulfillment of local tax liability?

B. Discussion

1. Implementation of Confirmation of Taxpayer Status on Fulfillment of Regional Tax Liability

According to the Regulation of the Minister of Home Affairs Number 112 of 2016 concerning Confirmation of Taxpayer Status in the Provision of Certain Public Services within the Regional Government by considering the Roman Appendix I. Prevention, number 57 of Presidential Instruction Number 7 of 2015 concerning Actions for Prevention and Eradication of Corruption in 2015, it is necessary to carry out validation and confirmation of Taxpayer Status (KSWP) in a certain public services by the local government environment, KSWP is a status inspection by the government agencies, before providing certain public service to acquire informations on taxpayer status. There are several Ministries/Agencies and Local Governments that have implemented the Taxpayer Status Confirmation program currently.

Certain public service is public service based on regulations issued by the Regional Government, based on Article 5 Chapter IV in Regent Regulation no. 1 of 2018 concerning Confirmation of Taxpayer Status, certain public

services including business and trade business permit services, entertainment business permit, building permit, permit to employ foreign workers, hotel and lodging business permit, route permit, mining business permit, processing or industrial business permit, fishery and marine business permit, and tourism business permit.

To support the implementation of public service in serving citizen and resident on fulfilling their rights and obligations as well as their basic needs, the President of the Republic of Indonesia issued Presidential Regulation of the Republic of Indonesia Number 83 of 2021 concerning Inclusion and Utilization of Population Identification Numbers and/or Taxpayer Identification Numbers in Services Public. In Article 3 of the Presidential Regulation of the Republic of Indonesia Number 83 of 2021 states that the operator requires the addition or inclusion of the NIK and/or NPWP of service recipients intended as an identity for every provision of Public Services in Indonesia upon request for Public Service and as an identity for each data recipient of Public Services whose status is still active in Indonesia.

Based on Law Number 25 of 2009 concerning Public Service, it is stated that public service is an activity or a series of an activity in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and or administrative services provided by the public service provider. In Article 4 of Law no. 25/2009, public service providers are based on: Public Interest, Legal Certainty, Equality of Rights, Balance of Rights and Obligations, Professional, Participatory, Equality of Treatment or Non-Discrimination, Openness, Accountability, Facilities and Special Treatment for Groups, Vulnerable, Punctuality, and Speed, Convenience, and Affordability.

The quality of service provided to taxpayers is a public service specifically more directed as a way to fulfill the needs of the community. The service for taxpayers aims to maintain taxpayer satisfaction, thus expected to increase taxpayer compliance in fulfilling their tax liability. It can be interpreted that the service quality is a measure that is recognized by the community regarding the services provided, whether the community is satisfied or not.³

In the condition that taxpayers are satisfied with the services provided to them, they will tend to carry out the obligation to pay taxes in accordance with applicable regulations. If the tax provisions are made simple, easy to understand by taxpayers, then tax services on their rights and obligations can be implemented effectively and efficiently.⁴

³ Eken Permatasari, et. al, “Pengaruh pelayanan fiskus, sanksi, sistem perpajakan kesadaran wajib pajak, terhadap kepatuhan membayar pajak bumi dan bangunan di Desa Tirtosuworo, Giriwoyo, Wonogiri”, dalam Jurnal Seminar Nasional IENACO. ISSN: 2337-4349.

⁴ Pancawati Hardiningsih, 2011, “Faktor-faktor yang mempengaruhi kemauan membayar pajak”, dalam Jurnal Dinamika Keuangan dan Perbankan. ISSN: 1979-4878. Vol: 3. No. 1

Taxpayer awareness is a condition in which the taxpayer recognizes and understands the meaning, function and purpose of paying taxes to the country. With high taxpayer awareness, it will have an affect on improving tax compliance even better.⁵

Based on article 4 paragraph (1) of Law No. 36/2008 concerning Income Tax, every additional economic received or obtained by the taxpayer is a tax object, both from inside and outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned in any name and in any form.

First of all, every applicant for certain public service that have been determined by the Regional Government is required to confirm the Taxpayer Status, the certain public service is based on the Regulation of the Minister of Home Affairs Number 112 of 2016 and Regulation of the Regent of Pesawaran Number 1 of 2018 including: Trading Business Permit, Business Permit Entertainment, Building Construction Permit, Restaurant Business Permit, Alcoholic Beverage Sales Permit, Distraction Permit, Route Permit, Fisheries Business Permit, and/or Permit to Employ Foreign Workers, in this case the permit granted by the Investment and One Stop Services Agency (DPMPTSP) Pesawaran Regency. Before providing public service to administer the permits, DPMPTSP confirms the Taxpayer Status on behalf of the applicant to the Pesawaran Regency Regional Revenue Agency and/or the Tax Office to check the unfulfilled local tax liability and to obtain information on the status of the taxpayer, in the event that have been fulfilled, the public service can be provided to the permit applicant.

Prior to the Confirmation of Taxpayer Status, every public service requested by an individual or entrepreneurs in the case of permitting to DPMPTSP runs manually, each applicant can directly provide only required documents including application letter, copied of applicant's ID card, copied of applicant's NPWP, colored 3x4 photo, PBB payment slip, BPHTB payment slip, copied of the decision letter for legalization of legal entity PT, copied of deed of establishment, copied of IMB, and copied of BPJS regardless of whether the tax data is valid or not. Therefore, the applicant is not required to confirm the data such as the Taxpayer Identification Number (NPWP) to validate the taxation data first, and certain public services to the applicant in terms of licensing will still be served and provided. In 2018, since the implementation of Confirmation of Taxpayer Status, certain public service to applicants or entrepreneurs to tend a permit to the Office.

Every permitting applicant who requests public service from DPMPTSP and have no TIN (NPWP), will be directed to create TIN by online on oss.go.id. The OSS system is an Online Single Submission or Electronically Integrated Business Licensing System, the application for NPWP registration through the OSS is intended for taxpayers, both individuals and entities with

⁵ Siti Kurnia Rahayu, 2017, "*Perpajakan: Konsep dan Aspek Formal*", Bandung: Rekayasa Sains, hlm. 191

the status of entrepreneurs who have no NPWP. The required documents to make a TIN through OSS are including a copied of e-KTP for Indonesian citizens and a statement letter on stamp duty from an individual or corporate Taxpayer stating that the person concerned is actually running a business or independent work, an application letter for NPWP registration accompanied by documents related to the procedures for registering a Taxpayer, NPWP deletion or revocation and confirmation of a Taxable Entrepreneur, then after the entrepreneur registers, they will receive an NPWP electronically. However, if the entrepreneurs or applicant for NPWP registration does not meet the requirements, the Tax Office will send a letter of clarification to the residence of the applicant.

Taxpayer awareness is very necessary, if taxpayers are aware of paying their tax liability, taxpayer compliance will be fulfilled thus tax payments will continue to increase and there will be no more taxpayers who do not comply to pay their tax liability.

Taxpayer compliance can be interpreted as being submissive, obedient to taxpayers in carrying out their tax rights and liability according to applicable tax laws.⁶

Tax compliance as a condition in which the Taxpayer fulfill tax liabilities and carry out their taxation rights.⁷ Tax compliance is divided into Formal Tax Compliance, the obedience of taxpayers fulfill the formal needs of taxation. Material Tax Compliance, the obedience of the Taxpayer in fulfilling the tax material provisions.

2. Factors Affecting the Implementation of Confirmation of Taxpayer Status by Regional Governments on the Fulfillment of Regional Tax Liability

a. Technology

Technology is a main factor that affect the implementation of Taxpayer Status Confirmation. The capability of local governments on the Taxpayer Status Confirmation implementation program will be more effective and efficient if it reinforced by adequate technology. Technology is an instrument to support the success of a process of efforts made in service to the community.

The technology including information technology and communication technology, can facilitate the public in confirming their taxpayer status, facilitate local governments in socializing the Implementation of Taxpayer Status Confirmation, evaluating and monitoring taxpayer data. Furthermore, technology becomes a facility and infrastructure for providing goods or information that community need. However, what happened in the

⁶ Siti Kurnia Rahayu, 2010 "*Perpajakan Indonesia: Konsep & Aspek Formal*", Yogyakarta: Graha Ilmu, hlm. 138

⁷ Abdul Rahman, 2010, "*Administrasi Perpajakan*", Bandung: Nuansa, hlm. 32

implementation of the Taxpayer Status Confirmation program in the regions was not the case, the lack of information and communication technology for the community caused the implementation of the Taxpayer Status Affirmation in the regions to be less optimal, become an influence and inhibit in the implementation of Confirmation of Taxpayer Status.

b. Human Resources

The limited capacity of Human Resources is one of the factors that influence the Implementation of Confirmation of Taxpayer Status in the regions. The right increment capacity of Human Resources will have a great affect for the Implementation of Confirmation of Taxpayer Status, as an effort to reach efficiency and effectiveness in the Implementation of Confirmation of Taxpayer Status in regions by improving Human Resources.

Human Resources is the main source to expedite and optimize the Implementation of Confirmation of Taxpayer Status in the regions, which implies to determine continuity within an entity, therefore it always pay attention as the result smooth running of an agency is maintained and increasing. Improving Human Resources who have high competence, literacy, and integrity is an effort to rise the information to public, especially taxpayers so that they can increase awareness of paying their tax liability and report the tax returns (SPT) or report the tax calculations and tax payments to the tax office.

The ability of Human Resources can determine the implementation of Confirmation of Taxpayer Status, human ability is an essential quality inherent in a person, therefore what is meant by ability is being able to carry out a job with satisfactory results in the form of goods or services which are the needs of the community. As a result of the limited capacity of regional human resources, there are still many people or taxpayers who do not realize the importance of paying taxes and reporting their tax returns to local governments and there are still many people or taxpayers who do not know the implementation of Confirmation of Taxpayer Status.

C. Conclusion

Implementation of Confirmation of Taxpayer Status on the Fulfillment of Regional Tax Liability. The assessment is based on the results of direct interviews with local governments, the Investment and One Stop Service Office, as well as entrepreneurs because there are still entrepreneurs who have no business permit, not paying taxes to local governments have no NPWP and have not validated their tax data, because there is still less than optimal socialization from the local government to the public or taxpayers to confirm their tax status so that there are still many people who do not know about the implementation of KSWP in Pesawaran Regency, and the regional tax revenue is still not stable after the KSWP.

There are factors that influence the implementation of confirmation of the status of taxpayers by local governments on the fulfillment of local tax liability, as well as the lack of technological facilities including information and communication technology that can make it easier for the public to confirm their tax status, and the lack of public awareness or taxpayers to utilize technology in taxation, together with the limited Human Resources with high competence, literacy and integrity, which is one of the efforts to improve information when conducting socialization and evaluation in order that there are still many people who are not fully aware of the importance of Confirmation of Taxpayer Status.

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