

Implementation of Income Tax Policy on the Transfer of Ownership Rights to Land and/or Buildings in the Subsidized Housing Program in Bekasi Regency (Case Study of PT. Tata Bangun Sarana in 2020)

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ABSTRACT: This study is motivated by the implementation of the Income Tax Policy on the transfer of ownership rights to Land and/or Buildings in the Subsidized housing Program. The government enforces a subsidized housing program with an income tax rate of only 1% and an exemption from value-added tax (VAT) of 0%. PT. Tata Bangun Sarana is one of the developers of subsidized housing in Bekasi Regency. The purpose of this study was to analyze the implementation carried out by PT. Tata Bangun Sarana on PP Number 34 of 2016 in the payment of the Income Tax Policy on the transfer of ownership rights to Land and/or Buildings as well as adjustment efforts due to the enactment of the regulation. This study uses two data sources, the results of interviews and documentation of PT. Tata Bangun Sarana which were analyzed using qualitative methods. PT. Tata Bangun Sarana has implemented PP No. 34 of 2016 during 2020. However, in June, July, and August, PT. Tata Bangun Sarana still imposed subsidized housing selling prices in accordance with PUPR Ministerial Decree No. 242/KPTS/M/2019 for the Bekasi regency area, which was Rp. 158,000,000 which should have used PUPR Ministerial Decree Number 535 of 2020, which was Rp. 168,000,000. PT. Tata Bangun Sarana is recommended to improve management in policy implementation to make it better, in the future to better anticipate interrelated regulations and policies so that there will be no tax underpayments in the future.

Keywords: Tax, Policy, Income Tax, Subsidized Home Program



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INTRODUCTION

In order to carry out the functions of a state, government as power holders are required to carry out all the functions of the state in order to support the wheels of the country's life and prosper its people. In achieving these goals, the government is obliged to maximize all the potential contained in a territorial area, both the land and its contents as well as the sky and the resources that exist in it (Cnossen, 2018; Neisser, 2021; Ordower, 2014).

All of these potentials are expected to become income for the state treasury and with this income can be used as a tool to carry out the functions and goals of state households (Basten et al., 2017; Kunze, 2012; Ruggeri & Vincent, 2018).

Tax as the largest source of state revenue has an important role in the life of the state, especially in the development sector, this is because taxes are a source revenue allocated to finance all production development (Feng et al., 2020; González Canché, 2022; Larrimore et al., 2021; Sölvi Kristjánsson, 2013; Zhan et al., 2019).

On the other hand taxes also play a role in regulating economic growth through tax policy. In the context of efforts to prosper the people, the government carries out various developments whose financing pivots on funding obtained by state revenues from the taxation sector. This development includes areas of office buildings, entertainment, transportation facilities, accommodation and also people's residences. Provision of housing for the people is an obligation for the government as a state apparatus where this obligation is mandated to the government by the constitution as stated in Article 28 paragraph 1 of the 1945 Constitution. The article explains that the state is obliged to fulfill the right to live which is then formulated into the right to live. The right to live contains elements of public interest which are obliged to present the roles, responsibilities, authorities and obligations of the central government and regional governments (Creedy & Sanz-Sanz, 2011; Dawkins, 2013; Dzhurbina & Fateev, 2016; Moerenhout & Yang, 2022).

Residence or shelter has an important role in the formation of the nation's personality as one of the efforts to build Indonesian people as a whole, who are self-identified, independent and also productive so that the need for shelter is a basic need for every human being who will continue to exist and develop in tune with the human life cycle. The state is responsible for protecting the whole nation through the provision of decent and affordable housing and residential areas in a healthy, harmonious and sustainable environment throughout Indonesia.

As a basic need, every family should ideally have a house, especially for low-income people (MBR) and for people who live in dense urban areas. The state is also responsible for providing ease of obtaining and providing housing for the community where the provision and ease of obtaining housing is a functional unit and a form of spatial planning, economic life, socio-culture which reflects the spirit of democracy, regional autonomy and openness in the order of social and state life.

The implementation of housing and settlements, both in densely populated urban areas and in rural areas where there is wide availability of land, needs to be realized in terms of order and legal certainty. The central government and regional governments need to facilitate housing acquisition for low-income people through a gradual housing development planning program as well as forms of facilitating financing and the construction of facilities, infrastructure and public utilities in residential areas.

To carry out the constitutional mandate, the government drafted regulations and policies related to housing for the people, namely Law Number 1 of 2011 concerning Housing and Settlement Areas (UU PKP). This law revokes or replaces the role of Law Number 4 of 1992 concerning housing and settlements (State Gazette of the Republic of Indonesia of 1992 Number 23, Supplement to the State Gazette of the Republic of Indonesia Number 3469).

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On the basis of this law, the government designed a policy for the Subsidized Housing Program for the people. The Subsidized Housing Program is a form of collaboration between the central government, regional governments, the business world (developers) and the community to meet housing needs, especially for Low-Income Communities (MBR). This program is motivated by the low purchasing power of MBR in owning housing through Housing Loans (KPR) due to the obligation to make a down payment of 10%, the lack of regulations related to land and licensing which are felt to be burdensome for developers who will build houses for Low-Income Communities (MBR).

As the implementation of these two laws, the Minister for Housing Suharso Monoarfa initiated a program of assistance and convenience from the government in the form of KPR subsidies using the Housing Finance Liquidity Facility (FLPP) scheme, which became popularly known as KPR FLPP. With the help of housing finance for MBR, it is hoped that it can be a stimulus for the real sector, especially the housing industry so that it can increase economic growth and be able to absorb more workers.

To attract the purchasing power of Low-Income Communities (MBR), the government seeks to reduce the down payment obligation to 1% of the selling price of the house and provide direct subsidy assistance to Low-Income Communities (MBR) based on their level of economic capacity. Low-Income Communities (MBR) also get a number of incentives in this program, namely direct down payment subsidies of Rp. 4,000,000 per customer, KPR interest is cut from the previous 7.25% to only 5% for a period of 20 years. Stimulant provision of Infrastructure, Facilities and Utilities (PSU) so that the selling price of houses for MBR can be reduced according to what is stipulated by the Ministry of Finance.

From the taxation sector, the government provides several tax incentives to this program, such as the Article 4 paragraph 2 Income Tax (PPh) rate which is only 1% in accordance with Government Regulation Number 34 of 2016 and 0% Value Added Tax (VAT) exemption in accordance with the Minister of Finance Regulation (PMK).) Number 81/PMK/10/2019 concerning Boundaries of Public Houses, Pondok Boro,

Student and Student Dormitories, as well Other housing the top one delivery is exempt from the imposition of VAT. Based on the PMK, this is a continuation of the Government Regulation of the Republic of Indonesia Number 81 of 2015 concerning the import and/or delivery of taxable goods Certain strategic items are exempt from the imposition of VAT.

With these various facilities and incentives, it is hoped that the purchasing power of the MBR for housing will increase, the business climate grows and government revenue from the tax sector can increase. With all the existing incentives the government is demanded to be able to run this program on target, transparent and prevent parties who want to take loopholes in this program. The problem faced by this type of business is a change in regulations regarding the limit on the selling price of subsidized houses related to final income tax. The government is trying to prevent the practice of land speculation in business in the property sector through an instrument in the form of the imposition of income tax on the transfer of land and/or building rights. In terms of the price limit for selling subsidized houses, the government through the Ministry of Public Works and Public Housing ratified the Ministry of Public Works and Public Housing Decree Number 242/KPTS/M/2020 concerning Limits on Selling Prices for Prosperous Houses Sites Earned Through Credit Subsidized Home Ownership Financing. The maximum selling price limit in the Ministerial Decree for the Jabodetabek area (Jakarta, Bogor, Depok, Tangerang and Bekasi) is a

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maximum of Rp. 148,000,000 in 2019 and a maximum of Rp. 158,000,000 in 2020, while in PUPR Ministerial Decree Number 242/KPTS/M/2020 the maximum selling price limit for welfare homes on credit/subsidized home ownership financing in 2020 in the Greater Jakarta area is a maximum of Rp. 158,000,000.

With the change in the selling price ceiling for subsidized housing in the Jabodetabek area, PT. TBS is one of the subsidized housing developers domiciled in Bekasi Regency who was affected by this regulation. The highest selling price limit is an important factor in calculating the final PPh imposition, namely Income on the Transfer of Land and Building Rights. Income Tax on the transfer of land and building rights in its operations must pay close attention to the factors of simplicity, tariffs, collection systems, elimination of double taxation, equity, in imposition and imposition, legal certainty, closing opportunities for tax evasion and abuse of authority. As well as encouraging economic activity and closing land speculation practices so that their presence can be accepted and recognized by the community because it is mutually beneficial.

The following is a table of corporate SPT PT.Tata Bangun Sarana in 2019 and 2020 for comparison:

TABLE I.1

Data on Home Sales & Tax Deposits of PT. Facility Building Management

No	Year	Data Sale	Total	PPH Final
1	2019	133	Rp. 19,684,000,000	Rp. 196,840,000
2	2020	282	Rp. 44,556,000,000	Rp. 445,560,000

Data source: Annual SPT PT.TBS

Based on the company's SPT data, there is a Tax Imposition Basis (DPP) for PT. FFB In 2019 an amount of Rp. 19,684,000,000. PPh that has been paid by PT. FFB for the transfer of rights over Land and/or Buildings in the amount of Rp. 196,840,000. Meanwhile, the Basic Tax Imposition (DPP) in 2020 is Rp. 19,684,000,000 PPh which has been paid by PT. FFB Rp. 445,560,000. In June 2020 the government issued PUPR Ministerial Decree Number 535 of 2019 concerning Limits on Selling Prices for Tapak Prosperous Houses Obtained Through Subsidized Home Ownership Credit/Financing where PT. TBS has started implementing the Ministerial Decree on the date the Ministerial Decree was ratified, but in the table above PT. TBS still uses the Selling Price Limit for Tapak Welfare Houses Obtained Through Subsidized Home Ownership Credit/Financing in accordance with PUPR Ministerial Decree Number 242/KPTS/M/2020.

METHOD

In writing this proposal the author uses qualitative methods. According to Imam Gunawan (2013: 80) in his book entitled "Qualiative Research Methods", namely research with a qualitative approach that emphasizes the analysis of the process of inductive thinking related to the dynamics of the relationship between observed phenomena always using scientific logic.

Qualitative research aims to develop the concept of sensitivity to the problems encountered, explain the reality associated with tracing the theory from below and develop an understanding of one or more of the phenomena encountered. The reason why the writer chooses a qualitative approach is because the data obtained is descriptive in nature and is not formulated with a hypothesis.

This study prioritizes analysis that can be carried out based on facts using definite data such as PPh Period Notification Letters, Tax Deposit Letters in accordance with tax provisions and other supporting documents so that a clear picture is obtained regarding the phenomena discussed regarding the evaluation of the application of PPh payments for Transfer of Rights to Land and/or Building (case study on PT.TBS for the 2020 tax period).

RESULT AND DISCUSSION

After conducting the research, the researcher conducts data analysis and interpretation of the discussion on the data that has been found as a result of the research using the data analysis presented above. Based on the results of research conducted at PT. Structure of Facilities regarding the analysis of the implementation of the Income Tax policy on the Transfer of Land and/or Building Rights in the Subsidized Housing Program as follows:

1. Implementation of the Income Policy for the Transfer of Rights to Land and/or Buildings is in accordance with Government Regulation Number 34 of 2016.

As an embodiment of an action to solve a problem that occurs in society, the government implements a public policy. One of these policies is Government Regulation Number 34 of 2016 concerning Income Tax on Income From the Transfer of Rights to Land and Buildings, and binding agreements on the Sale and Purchase of Land and/or Buildings and their Amendments which came into force in Indonesia in September 2016.

a. Based on Government Regulation Number 34 of 2016 explains. Whereas in the context of accelerating the implementation of government development programs for the public interest, providing business convenience, as well as providing protection to low-income people, it is necessary to re-regulate the Income Tax policy on income received or earned by individuals or entities from the transfer of rights over land/terrestrial land/ and/or buildings, and sale and purchase binding agreements on land and/or buildings and their amendments;

b. In order to regulate the policies referred to in letter a, it is necessary to replace the Government Regulation as amended several times, namely Government Regulation Number 71 of 2008 which was later amended again with Government Regulation Number 34 of 2016, thus the government officially decides on government regulations regarding income tax on income from transfer of rights to land and/or buildings, and binding sale and purchase agreements on

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land and/or buildings and their amendments in August which then came into force in September 2016 which contains article 1:

For income received or earned by an individual or entity from: a. transfer of land and/or building rights; or b. binding sale and purchase agreements on land and/or buildings and their amendments, subject to final Income Tax. (2) Income from the transfer of rights over land and/or buildings as referred to in paragraph (1) letter a is income received or earned by the party transferring rights over land and/or buildings through sales, exchanges, release of rights, transfer of rights, auction, grant, inheritance, or other means agreed between the parties. (3) Income from binding sale and purchase agreements on land and/or buildings and their amendments as referred to in paragraph (1) letter b is income from: a. the selling party whose name is listed in the binding sale and purchase agreement at the first time it is signed; or b. the buying party whose name is listed in the sale and purchase binding agreement prior to the change or addendum to the sale and purchase binding agreement, for the buyer's change in the binding sale and purchase agreement.

Article 2. (1) The amount of Income Tax from the transfer of rights over land and/or buildings as referred to in Article 1 paragraph (1) letter a is: a. 2.5% (two point five percent) of the gross amount of the transfer of land and/or building rights other than the transfer of land and/or building rights in the form of simple houses or simple flats carried out by taxpayers www.peraturan.go.id 2015, No.168 -4-whose main business is transferring rights to land and/or buildings; b. 1% (one percent) of the gross amount of the transfer of rights over land and/or buildings in the form of Simple Houses and Flats made by Taxpayers whose main business is transferring rights over land and/or buildings; or c. 0% (zero percent) for the transfer of land and/or building rights to the government, state-owned enterprises that receive special assignments from the Government, or regional-owned enterprises that receive special assignments from regional heads, as referred to in the law governing regarding land acquisition for development in the public interest.

This policy is carried out by taxpayers, one of which is PT. Tata Bangun Sarana which is engaged in the property sector, especially from the subsidized housing sector. In order to achieve the successful implementation of Government Regulation Number 34 of 2016 concerning Income Tax on income from the Transfer of Rights to Land and/or Buildings, and Contracts for Sale and Purchase of Land and/or Buildings and their Amendments to PT.Tata Bangun Sarana, a policy implementation model is used. from George C. Edward III who revealed that there are 4 things that are determining factors for the success of a policy implementation, namely bureaucratic structure, resources, communication, and disposition.

Therefore, researchers will review one by one to describe the implementation of the policy. The reviews are as follows:

Table IV.7

Final PPH Payment Data for the Transfer of Rights to Land and/or Buildings of PT. Facility Building Arrangements in 2020

Economic Resources		
No	No	Total
.	Housing	Unit

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			Selling price	PPH Final
1	Puri Crown muktiwari	19	Rp. 158,000,000	Rp. 1,580,000
2	Green Gems Residence	11	Rp. 158,000,000	Rp. 1,580,000
3	Puri Crown Muktiwari	5	Rp. 158,000,000	Rp. 1,580,000
4	Park Gems Cikarang	9	Rp. 158,000,000	Rp. 1,580,000
5	Green Gems Residence	31	Rp. 158,000,000	Rp. 1,580,000
6	Green Gems Residence	17	Rp. 158,000,000	Rp. 1,580,000
7	Puri Crown Muktiwari	11	Rp. 158,000,000	Rp. 1,580,000
8	Park Gems Cikarang	2	Rp. 158,000,000	Rp. 1,580,000
9	Green Gems Residence	4	Rp. 158,000,000	Rp. 1,580,000
10	Puri Crown Muktiwari	3	Rp. 158,000,000	Rp. 1,580,000
11	Park Gems Cikarang	6	Rp. 158,000,000	Rp. 1,580,000

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12	Green Gems Residence	5	Rp. 158,000,000	Rp. 1,580,000
	Puri			
13	Crown Muktiwari	7	Rp. 158,000,000	Rp. 1,580,000
	Park			
14	Gems Cikarang	2	Rp. 158,000,000	Rp. 1,580,000
	Green			
15	Gems Residence	5	Rp. 168,000,000	Rp. 1,680,000
	Puri			
16	Crown Muktiwari	3	Rp. 168,000,000	Rp. 1,680,000
	Park			
17	Gems Cikarang	7	Rp. 168,000,000	Rp. 1,680,000
	Green			
18	Gems Residence	2	Rp. 168,000,000	Rp. 1,680,000
	Park			
19	Gems Cikarang	5	Rp. 168,000,000	Rp. 1,680,000
	Puri			
20	Crown Muktiwari	22	Rp. 168,000,000	Rp. 1,680,000
	Grand			
21	Gems Residence	1	Rp. 168,000,000	Rp. 1,680,000
	Puri			
22	Crown Muktiwari	17	Rp. 168,000,000	Rp. 1,680,000
	Park			
23	Gems	8	Rp. 168,000,000	Rp. 1,680,000

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	Cikarang			
24	Green Gems Residence	22	Rp. 168,000,000	Rp. 1,680,000
	Park			
25	Gems Cikarang	4	Rp. 168,000,000	Rp. 1,680,000
26	Puri Crown Muksiwari	35	Rp. 168,000,000	Rp. 1,680,000
27	Grand Gems Residence	2	Rp. 168,000,000	Rp. 1,680,000
28	Puri Crown Muksiwari	9	Rp. 168,000,000	Rp. 1,680,000
29	Park Gems Cikarang	7	Rp. 168,000,000	Rp. 1,680,000
	Total	282	Rp. 44,556,000,000	Rp. 44,556,000

Data source: SPT 2020 PT.TBS

The data above shows that PT. The Facility Development Planning in 2020 has implemented Government Regulation Number 34 of 2016 in which the company has adjusted to the use of a final rate of 1% of the income from the transfer of land rights and buildings. However, there is a shortage of income tax payments on income from the transfer of land/earth and building rights to PT. Tata Bangun Sarana for June, July and August 2020 this is due to the selling price of PT. Tata Building Facilities which still follow the PUPR Ministerial Decree Number 242/KPTS/M/2020 concerning the limit on the selling price of a prosperous house on credit/subsidized housing ownership financing in 2020 for the Bekasi district area, which is Rp. 158,000,000, - which should no longer be valid and replaced by PUPR Ministerial Decree Number 535 of 2019 concerning Limits on Selling Prices for Tapak Prosperous Houses obtained through subsidized housing loans/financing in 2020 for the Bekasi Regency area, namely Rp. 168,000,000, - which came into force on the date the Regulation was ratified, namely June 18, 2019.

1) Bureaucratic Structure

The first perspective (compliance perspective) understands implementation success in the narrow sense, namely the bureaucracy in implementing policies contained in policy documents (in the form of laws) government regulations, or programs.

A policy is not only conveyed to implementers but also to target groups, in this case the public and related parties, both directly. In carrying out the implementation of PP No. 34 of 2018 policy for submitting its policies according to an interview with the Tax Section Head of PT. Facility Planning Mr. Dolly information related to PP No. 34 Policy Well conveyed this is reflected in his understanding of the policy. According to Mrs. Ratih Kumala as a tax academic, information related to PP No. 34 of 2016 can be accessed easily because it is listed in the information issued by the RI Ministry of PUPR. The same thing was also conveyed by Mr. Ganesh Reza Muhammad as the Consumer Loan Officer of PT. State Savings Bank as the bank providing subsidized housing program financing facilities thinks that the information provided and conveyed is quite good.

All parties, both residential developers, academics and channeling banks, can understand the aims and objectives and substance of the policy in the implementation of PP No. 34 of 2016 policy. This policy provides definitions, the amount of tax rates, and provisions related to income from the transfer of rights over land and/or buildings. In the bureaucratic structure the role of communication has an important role in implementing policies. Frequently changing information will also hinder the achievement of policy objectives. Dimensions of consistency (consistency) at PT. Facility Planning is running well/consistently, this is reflected in the developer's knowledge and understanding of the policy. When visiting PT. The structure and structure of research facilities are also presented regarding data on payments and elaboration in the context of tax administration purposes.

2) Resources

The condition for the operation of an organization is the ownership of resources (resources). An expert in the field of resources, Schermerchorn, Jr. (1994:14) classifies resources into: "Information, Materials, Equipment, Facilities, Money, People". While Hodge (1996:14) classifies resources into: "Human resources, Material resources, Financial resources and Information resources". This grouping is derived from a more specific categorization, namely human resources into: "Human resources can be classified in a variety of ways; labors, engineers, accountants, faculty, nurses, etc". Material resources are categorized into: "Material resources-equipment, building, facilities, material, office, supplies, etc. Financial resources are classified into: "Financial resources- cash on hand, debt financing, owner's investment, sales revenue, etc". As well as information resources are divided into: "Data resources-historical, projective, cost, revenue, manpower data etc".

Edwards III (1980:11) categorizes organizational resources as follows: "Staff, information, authority, facilities; building, equipment, land and supplies". Edward III (1980:1) suggests that these resources can be measured from the aspect of their adequacy which implies suitability and clarity; "Insufficient resources will mean that laws will not be enforced, services will not be provided and reasonable regulation will not be developed". Resources are positioned as inputs in the organization as a system that has economic and technological implications. Economically, resources relate to direct costs or sacrifices incurred by the organization that reflect the potential value or use in its transformation into output. While technologically, resources are related to the transformation capabilities of the organization. (Tachjan, 2006:135).

According to Edward III in Agustino (2006:158-159), resources are important in implementing good policies. The indicators used to see the extent to which resources influence policy implementation consist of:

1. Staff

The main resource in policy implementation is staff or employees (street-level bureaucrats). One of the failures that often occur in implementing policies is caused by staff/employees who are inadequate, sufficient, or incompetent in their fields. Increasing the number of staff and implementers alone is not enough to solve the problem of policy implementation, but requires sufficient staff with the necessary skills and abilities (competent and capable) to implement the policy.

2. Information

In policy implementation, information has two forms, namely: first, information related to how to implement the policy. Second, information on compliance data from executors against established government rules and regulations.

3. Authority

In general, authority must be formal so that orders can be carried out effectively. Authority is the authority or legitimacy for executors in carrying out politically determined policies. When authority does not exist, the power of implementers in the public eye is not legitimized, so that it can thwart the implementation of public policies. But in other contexts, when formal authority is available, mistakes often occur in seeing the effectiveness of authority. On the one hand, the effectiveness of authority is needed in policy implementation; but on the other hand, effectiveness will decrease when authority is abused by executors for their own or group interests.

4. Facility

Physical facilities are an important factor in policy implementation. The implementer may have sufficient, capable and competent staff, but without supporting facilities (facilities and infrastructure), the implementation of the policy will not be successful.

2) Communication

There are three indicators that can be used to measure the success of communication variables. Edward III in Agustino (2006:157-158) suggests these three variables, namely:

- a. Transmission. Channeling good communication will be able to produce a good implementation as well. Problems often occur in the distribution of communication, namely misunderstanding (miscommunication) caused by the many levels of bureaucracy that must be passed in the communication process, so that what is expected is distorted in the middle of the road.
- b. Clarity. Communications received by policy implementers (street-level-bureaucrats) must be clear and not confusing or ambiguous/ambiguous.
- c. Consistency. Orders given in the implementation of a communication must be consistent and clear to set or execute. If the orders given change frequently, it can cause confusion for implementers in the field. Based on the results of Edward III's research which is summarized in Winarno (2005: 127) There are several common obstacles that usually occur in communication transmission, namely:
- d. There is a conflict between policy implementers and orders issued by policy makers. Opposition like this will lead to direct distortions and obstacles in policy communication.
- e. Information is conveyed through multiple layers of bureaucratic hierarchies. Communication distortion can occur due to the length of the information chain which can result in information bias. Third, the problem of capturing information is also caused by the perception and inability of implementers to understand the requirements of a policy.

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In the implementation of PP Policy Number 34 of 2016, good communication is needed regarding the flow of information so that a policy can be implemented, this seems to have been implemented by the government because according to resource person Mr. Ganesh Reza Muhammad as the Consumer Loan Officer of PT. The State Savings Bank of the Main Branch Office as a Tax Academician Both said that regarding the PP No. 34 of 2016 policy it had been going well and as it should, this was also reflected in the results of interviews with researchers with informants PT. Tata Bangun Sarana Mr. Dolly, he said the flow of information is quite clear and the developer also understands the flow for final income tax payments. The flow of payment for subsidized housing is no different from non-subsidized (commercial) housing, the first is to create a billing code through the online DGT website, then print the billing code and finally pay the tax bill through the Post Office, Bank and Marketplace that have been appointed by the regulator. The clarity of this information can encourage developers, in this case PT. Building Procedures for the means to carry out its tax obligations.

4) Disposition

According to Edward III in Winarno (2005:142-143) suggests "tendencies or dispositions are one of the factors that have important consequences for effective policy implementation". If the executors have a tendency or a positive attitude or there is support for the implementation of the policy, then there is a high probability that the implementation of the policy will be carried out in accordance with the initial decision. And vice versa, if the executors have a negative attitude or refuse to implement the policy because of a conflict of interest, then the implementation of the policy will face serious obstacles. The forms of refusal can vary, as stated by Edward III regarding the "zone of indifference" where policy implementers go through their discretion (discretion). in a subtle way impeding policy implementation by ignoring, delaying and other inhibiting actions.

The factors that concern Edward III in Augustine (2006:159-160) regarding dispositions in implementing policies consist of:

1. Bureaucratic appointment. The disposition or attitude of the executor will cause real obstacles to the implementation of the policy if the existing personnel do not carry out the policy desired by the higher officials. Therefore, the appointment and selection of policy implementing personnel must be people who are dedicated to the policies that have been set, more specifically to the interests of the community.
2. Incentives are one of the suggested techniques to overcome the attitude problem of policy implementers by manipulating incentives. Basically people move based on their own interests, then manipulating incentives by policy makers influences the actions of policy implementers. By adding certain benefits or costs, it might be a driving factor that makes executors carry out orders properly. This is done as an effort to fulfill personal or organizational interests.

In this case the disposition towards the implementation of PP No. 34 of 2016 policy is PT. Tata Bangun Sarana responded positively, this was stated by Mr. Dolly as the Tax Head of PT. Tata Bangun means that PT. Tata Bangun Sarana is ready to follow this Policy from Government Regulation Number 34 of 2016, in line with this, PT. Tata Bangun Sarana hopes that this policy will run well. He also revealed that the obstacles faced by PT. The construction of facilities in the implementation of PP No. 34 of 2016 can be said to be very minimal because the flat and final tariff makes it very easy for developers to implement it.

PT. Tata Bangun Sarana also hopes that this policy can run properly and the subsidized housing quota for Low-Income Communities (MBR) can continue to increase and continue to be

implemented. This can lead to mutually beneficial results for both the State as Regulator and for PT. Facility Building Management as policy executor.

2. The impact of the Stipulation of Government Regulation Number 34 of 2016 at PT. Facility Building Management

From implementing a new policy, there will certainly be impacts that occur, both negative and positive from the enactment of a policy. From the results of the research and discussion above, the researcher can conclude that in implementing the policy of Government Regulation Number 34 of 2016 concerning Income from the Transfer of Rights to Land and/or Buildings, there have been changes from the application of the latest regulations, namely:

a. Tax Rates down 50%

Prior to the enactment of Government Regulation Number 34 of 2016, the tax rate and income on the transfer of land and/or building rights was 5%, then when this regulation was passed, the tax rate was reduced to 2.5% but this rate is excluded for simple houses and simple flats (House subsidized).

b. Cannot Sign the Addendum to the Sale and Purchase Agreement (PPJB)

It is not permissible for underhand transactions that do not attach a Tax Deposit Letter (SSP) when a sales transfer occurs. With this latest government regulation, PT. Tata Bangun Sarana is required to sign any change in the buyer's name in the PPJB and the first buyer must attach a tax deposit letter that has been previously examined by the tax service office to PT. Facility Building Management.

3. Efforts made by PT. Facility Building Procedures in overcoming these impacts

From the results of the research and discussion above, the researcher can conclude that in implementing the policy of Government Regulation Number 16 of 2016 at PT. Tata Bangun Sarana there are efforts to improve communication and information with tax authorities, tax regulations and regulations related to taxes so that companies can be consistent and discipline in implementing tax policies.

CONCLUSION

Based on the results of research and discussion and analysis, it can be concluded as follows:

1. Implementation of Government Regulation Number 34 of 2016 concerning income tax on income from the transfer of rights to land and/or buildings, and binding sale and purchase agreements on land and/or buildings and their amendments PT. TBS in 2020 has implemented these government regulations from the aspects of bureaucracy, communication, resources, and disposition according to the theory of policy implementation from George C. Edward III. PT. TBS has implemented it properly and according to the rate of imposition of income tax on income from the transfer of land rights and/or buildings to subsidized houses in accordance with Government Regulation Number 34 of 2016 which is 1%.
2. Barriers occur in its resources where there is a lack of communication between developers and other employees and a lack of understanding of taxation where this section is very important for the implementation of the policy of Government Regulation Number 34 of 2016 concerning Income Tax on the Transfer of Rights on Land and/or Buildings which should be able to run properly so as not to cause underpayments in subsidized housing tax payments.

3. Due to the lack of perceived constraints in the implementation of this Government Regulation Number 34 of 2016 policy, the solutions presented are only related to improving services and management so that the implementation of this policy will be better in the future.

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