

## Review of calculation, payment and reporting Swallow bird nest tax in Makassar

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### Article Info

#### Article history:

Received Jun 12<sup>th</sup>, 2022

Revised ul 20<sup>th</sup>, 2022

Accepted Aug 26<sup>th</sup>, 2022

#### Keyword:

Local Taxes, Swallow's Nest, Payments

### ABSTRACT

Makassar City Regional Regulation No. 3 of 2010 on Local tax explained that the bird nest tax is a tax on extraction and exploitation activities bird nest. Swallow bird's nest production potential of Indonesia reached 400,000 kg / year, then the government must undertake the improvement in the financial area is managed effectively and efficiently. Tax collection system used in performing tax collection of bird's nest is a self-assessment system. The study aims to determine the calculation, payment, and Tax Reporting Swallow's Nest in Makassar. This study is a qualitative research. Informants in this study is the taxpayer Swallow's Nest in Makassar with the determination of purposive sampling technique. Data analysis technique used is descriptive method with qualitative analysis. The results of this study indicate that the taxpayer Swallow's Nest in Makassar has made the calculation, payment, and reporting in accordance with the Regional paraturan Makassar No. 3 of 2010 on Local tax,

## INTRODUCTION

With the potential of Indonesian Swiftlet bird's nest production of 400,000 kg / year, the potential value of exports of bird's nests per year to reach US \$ 1,000 or the equivalent of about 4.8 trillion, said Eddy Purnomo, Head of Legal and Public Relations Agriculture Quarantine Agency. Government revenue is expected to continue to rise so as to facilitate the development, the government should carry out repairs and improvements in the financial area is managed effectively and efficiently. The existence of these considerations, the government of City of Makassar undertake efforts to develop sources of revenue is one such area is the tax effectively of bird's nest.

According to the regulation of City of Makassar No. 3 of 2010 on Local tax explained that the bird nest tax is a tax on extraction of and / or exploitation of bird's nest. According to the Provincial Revenue Agency tax revenues bird nest in the city of Makassar in 2016 amounted Rp7.369.500 whereas the target is Rp 10,000,000.

Here is an interview with the Bapenda who explained that "Supervision of the practice penjualan, and nominal volume of transactions is difficult dipastikan. Pasalnya, need information about the harvest and the time of sale. There are indications that taxpayers do not understand the procedure for payment of tax of bird's nest ".

Tax collection system used in performing tax collection of bird's nest is a self-assessment system. *Self-assessment system* a tax collection system that gives credence to the taxpayer (WP) to compute / calculate, pay, and the report itself should the amount of tax owed by regulation per sub Invitation taxation.

Motivation in conducting this study was to review the calculation, payment and tax reporting Swallow's Nest taxpayer in the city of Makassar is in conformity with the procedures established by the Board of Revenue

Based on the formulation of the problem and Background are the objectives of this study were: (1) To determine the Tax Calculation swallow's nests made by the taxpayer in the city of Makassar (2) To determine the Tax payment due on the tax bird nest by the taxpayer in the city of Makassar (3) To determine the Swallow's Nest Tax Reporting by taxpayers in the city of Makassar.

Wildaturachmi and Inayanti (2014) with the title Analysis of tax policy implementation bird nest: a study in West Tanjung Jabung using polling official assessment system and the factors that become obstacles in the process of tax collection of bird's nest. This study is a qualitative research with

descriptive design. Results suggest that the frustrated swiftlet nest tax collection system using self assessment by reason of the collection system can increase tax revenues affecting the Region.

Christina (2012) Contribution of bird's nest tax on revenue Bangka Regency, Parent. This study describes the contribution of bird nest tax on revenue in the district of the Pacific Islands Region. Metodologi used is the analysis of the target and the realization of tax revenue birds' nests, as well as the analysis of the tax contribution of bird's nest on revenue of Regions in the main district. It can be concluded that the tax contribution of bird's nest in every component in every Regional revenues ought to be worth more in 2012 due to the intensification and extension of tax revenue to increase Regions

Mutiasari (2010) Analysis of developments, efforts to increase, and the tax revenue prediction bird nests. The purpose of writing is to determine (1) the development of tax revenues bird's nest fiscal year 2005 to 2009, (2) what efforts can increase taxes nest which is analyzed using swot, and (3) the prediction of tax revenues bird's nest year 2010 to 2014. the data analysis technique used is the technique of chain index analysis, swot analysis techniques, analytical techniques tren. Hasil research shows that the development of bird nest tax revenues in 2005-2009 have increased and decreased, efforts should be made to increase the revenue that is the socialization of the rules relating to, and bird nest tax revenue predictions.

## RESEARCH METHODS

This study was conducted in May and July 2017. The research location is at the Regional Revenue Agency Office of Makassar, which is located on the road urip Sumoharjo, Makassar, South Sulawesi 90144 and the taxpayer concerned Swallow's Nest in Makassar is located at Jalan Raya Maccini Jalan Veteran Utara, Jalan Raya Rappokalling. This study uses qualitative data is data which is used in the form of interviews with the bird nest taxpayers registered in the Regional Revenue Agency Makassar.

The data used in this research is the primary source of primary data, this study is the result of research interviews with Taxpayers and secondary data sources. Data in this study a number of taxpayers who are taxed bird nest.

Data collection techniques in this study include:

Interviews in this research carried out by the taxpayer to know the process of calculation, payment and tax reporting bird nest in Makassar. Determination of informants in this study using purposive sampling method with payment criteria Taxpayer most large, medium, and at least by looking at the payments received by Bapenda in 2016.

Documentation documentation data collection techniques interpreted as an attempt to obtain data and information in the form of a written record of this research data is in the form of data records the results of interviews with taxpayer brurung nest swiftlet.

This study used a qualitative approach with descriptive analysis techniques, descriptive approach qualitative analysis is a method that reveals the picture problems in the study, analyzed the results of the research, and a true picture of the object under study at the time of the study. Researchers collected data by interviewing and documentation to answer the formulation of the problem by processing the results of interviews and documentation that has been done with taxpayer Swallow's Nest.

## RESULTS AND DISCUSSION

### **Bird's Nest Swiftlet Tax calculation performed by the taxpayer in Makassar**

Swallow nest is the object of Makassar City Regional tax. The number of registered taxpayers and make tax payments swiftlet nests are mandatory pajak. Dari 35 35 taxpayer who has exploited the birds' nests, researchers took samples 3 taxpayer diterima. Wawancara with sources WP A held on Friday, June 16, 2017 held Road Maccini, interviews with sources WP B held on Friday, June 16, 2017, located at Veterans Road North, and interviews conducted with informants with names WP C performed Saturday June 17 at Jalan Rappokalling highway.

Swallow nest much in exports to a number of Asian countries with the benefits of bird's nest itself is used for the needs of medicine, food and mix ingredients for beauty treatments. Thus, the relatively high price offered for entrepreneurs swallow. Employers swiftlet in Makassar sell bird nest depends on the quality and way of harvesting birds' nests, This was disclosed by WP A

"The price is not predictable it all depends on the quality or how to harvest if the quality is good then the price is also good if the quality is lower then rewarded appropriately, while the average price that is sometimes offered is Rp 10,000,000 / kg." (Interview with WP A on June 16, 2017)

Harvest time can not be ascertained at times of crop failure due to internal factors, while estimates of the harvest period of about 3 months and if the harvest I do sorting technique could swallow nest in the harvest, This was revealed directly by WP A.

"The harvest is uncertain because sometimes failed crops for their offending pests such as ticks, ants, cockroaches and rats are the most severe causes less good quality birds nest and did not sell to sell. Mechanical sort of bird's nest here we can sort out where the bird nests that are ready to be harvested, where there are eggs, where eggs are hatched. If the existing nest egg so we take our nest egg and nest contains harvest whereas if children swallow then we should leave it and wait for the escape from the nest" (Interview with WP A on 5 August 2017)

Tax bird nest in Makassar using Self Assessment voting system, which gives full authority to the taxpayer to calculate the amount of the tax itself. So indirectly Taxpayers

is required to determine how the tax calculation of bird's nest. As disclosed by WP A procedure for calculating tax that swallow nest that is the selling price multiplied by the volume of bird's nest swiftlet nests multiplied by a rate of 10%.

"I know the selling price multiplied by the weight of bird's nest bird's nest (kg) the result is multiplied by a rate of 10%." (WawancaraWP A on June 16, 2017)

System the calculation of tax payable is calculated by multiplying the total sales price at the rate of 10%. This was disclosed by WP B at the time of the interview.

"The selling price multiplied by the total weight of bird's nest and then multiplied by 10%." (Interview WP B on 16 June 2017)

Difficulties encountered in the calculation of tax payable WP dealt with the difficulty asking kesesama walet. Hal bird nest entrepreneurs are revealed by WP B.

"Calculation sometimes I call my fellow entrepreneurs to explain" (interview with WP B on 16 June 2017)

Different things disclosed by WP C. WP C said there was no difficulty in terms of tax calculation of bird's nest.

"I personally feel Nothing" (interview with WP C on 17 June 2017)

Tariffs are rated high enough to make bird nest entrepreneurs pretty objections and lack of socialization of the Bapenda. Hal was disclosed by WP A government can lower the tax rate of bird's nest and held regular socialization.

"My advice to the government that the rates charged to this effort please lowered and holding of regular socialization with the purpose of the taxpayer to know if the new rules." (Interview with WP A on June 16, 2017)

WP C is also suggested to BAPENDA to be held socialization. Socialization is done in order to more easily understand the tax WP bird nest.

"If it can be more often associated socializing holding bird nest tax so that we as WP easier to understand the rules and regulations and tariffs that can be lowered." (Interview with WP C on 17 June 2017).

Based on the results of interviews that researchers do can be concluded that the bird nest entrepreneurs in Makassar set the selling price depending on the quality and harvesting of bird's nest. Bird nest entrepreneurs being a resident bird nest in Makassar has computed an outstanding tax using the tax rate in accordance with the provisions of City of Makassar No. 3 of 2010 on Local Taxes and Levies.

### **Bird's Nest Swiftlet Tax Payments made by the taxpayer in the city of Makassar.**

The results of calculation of tax payable that have been carried out by the taxpayer Swallow's Nest became the basis taxpayers to make tax payments due. Tax payable which have been determined in an assessment of tax payable by the taxpayer no later than 7 days from Skp is received, it is set in Makassar City Regulation No. 3 of 2010 on Local Taxes of Makassar Article 59, paragraph 2. The following is a list Taxpayers who Taxes make payments Swallow's Nest in 2016.

**Table 1 List of Tax Payments Swallow's Nest Period January 1 to December 31, 2016**

name Wp	pay Date	Due date	Tax Payment Amount	information
WP A	March 17th and October 25th 2016	March 24 and November 1	Rp 2,250,000	On time
WP B	March 1, 2016	March 8th, 2017	Rp 400.000	On time
WP C	October 25, 2016	1 November 2017	Rp 250.000	On time

Source: Regional Revenue Agency Makassar (processed data, 2017).

Payments payable deposited in the Bank of Revenue (Bank Sulselbar) are located in the vicinity .Bank Bapenda area. The same thing that was expressed by WP C tax payments due are in the Regional Development Bank Sulselbar

"When making a first payment made SPTPD form filling and making payment at the Bank Sulselbar." (Interview with WP C on 17 June 2017).

The thing that The same is expressed by WP A and WP B-related payments. They said the words the payment is made at the Bank Sulselbar.

"Payment is made at the next office Bapenda Sulselbar Bank" (interview conducted by WP A and WP B on June 16, 2017)

Payment of tax payable by the taxpayer carried Swallow's Nest using SPTPD form. Forms can be obtained by the taxpayer directly in Bapenda when they want to make a payment.

"Before making a payment made SPTPD tax form filling bird nest that is obtained from the Bapenda" (interview with WP B on 16 June 2017)

The same thing expressed by WP A related form is used to make payments. Forms can be obtained at BAPENDA.

"I was then given a form to fill bapenda last SPTPD to BPD located next to the building Bapenda to pay the tax due." (Interview with WP A on June 16, 2017)

Wp C revealing statement each of the form used when making payments at Bank Sulselbar.

"When making a first payment made SPTPD form filling and making payment at the Bank Sulselbar." (Interview with WP C on June 17, 2017)

Tax payable has been determined by the Bapenda must be paid no later than 7 days from the determination to do it set in Makassar City Regional Regulation No. 3 of 2010 on Local Taxes and Levies. Taxpayers nest swiftlet in Makassar never be penalized for late payment of taxes owed. This was stated by WP A that the payment process easy so that WPA never get penalized due to late payment of tax payable.

"Not because the process is easy so we as taxpayers feel comfortable to fulfill obligations" (interview with WP A on June 16, 2017).

The same thing expressed by WP B. WP B says never get penalized because the process is simple and fast.

"Not because the process is quite fast and easy." (Interview with WP B on 16 June 2017)

WP C also never get penalized. This is because the WP C always make tax payments on time bird nest.

"I myself Never because I always make timely payments. ' (Interview with WP C on June 17, 2017)

Based on interviews conducted by the taxpayer of bird's nest can be concluded that the Swallow's Nest Taxpayers make payments owed tax at Bank Sulselbar using SPTPD form. Payment of taxes due are taxpayer Swallow's Nest never got a penalty for delay. Mechanisms that have been made by the taxpayer in accordance with the procedure for payment of withholding taxes that have been established at the Regional Revenue Agency.

### **Tax Reporting swiftlet nests made by the taxpayer in Makassar**

Withholding taxes paid is the last series in the fulfillment of tax obligations after the taxpayer makes the tax payment due. Reporting is done after making the payment and must be made no later than 7 days after making the payment.

This report aims to report a nominal tax payable has been paid. Based on interviews that have been done by researchers taxpayer swiftlet nests can be concluded that the taxpayer to report the tax payable on the counter Bapenda. This was revealed by WP A, WP B.

"It was reported in the counter Bapenda". (Interview with WP A and WP B on June 16, 2017)

WP C revealed the same thing about the reporting done in the counter after making a payment Bapenda "Bapenda counter reporting". (Interview with WP C on June 17 2017 2017)

Based on the interview, taxpayers Swallow's Nest in Makassar reporting Bapenda Taxes due on the counter that has been provided by Bapenda.

Reporting is done at the time of completion of payment of tax payable birds' nests, in accordance with that disclosed by WP C

"Reporting is done when you finish making payments on bank BPD then returned to the counter and to perform reporting and received a letter of full payment." (Interview with WP C on June 17, 2017)

Ease of reporting expressed directly by WP A

"At that moment, because we as the taxpayer has given the ease by way of holding the place of payment (BPD) is very close to where the reporting is very near." (Interview with WP A on June 16, 2017)

At the time of making a payment directly to the reporting taxpayer by reason reachable distance is expressed directly by WP B

"At the same time as the distance between the place of payment and reporting at hand." (Interview with WP B on 16 June 2017)

The evidence provided by the taxpayer Bapenda after reporting in the form of Letters of Redemption Payment. This was disclosed by WP A

"I'm reporting to bring proof of payment slip from the bank and the letter Bapenda fill full payment is then given to me". (Interview with WP A on June 16, 2017)

Full payment certificate is given after reporting. It is expressed directly by WP B.

"Reported on the counter Bapenda before the given letter of full payment". (Interview with WP B on 16 June 2017)

WP C provides a similar statement regarding the reporting done will be given a sign of full payment

"Once that is done at the counter Bapenda reporting and payment of awarded marks". (Interview with WP C on June 17, 2017)

Bapenda own party very easily set up reporting so that taxpayers are not complicated just to do the reporting. The procedure to bring proof of payment from Bank Sulselbar to the counter to be given a letter of full payment.

"We have set procedures for reporting very easily so that the taxpayer does not feel complicated by existing procedures. The trick is to stay bearing the proof of payment of the Bank to be given a letter of full payment." (Interview with Bapenda June 5, 2017)

Based on the research that has been done related to tax reporting swallow nests can be concluded that the taxpayer Swallow's Nest reporting on the same day when making the payment of tax payable. Based on the research that has been done related to tax reporting swallow nests can be concluded that the taxpayer Swallow's Nest reporting on the same day when making the payment of tax payable.

## CONCLUSION

Based on the results of qualitative research by interviewing and discussion in the previous chapters, it can be some conclusions as follows:

1. Based on the data obtained by researchers from the taxpayer regarding the procedures for application of the calculation of tax Swallow's Nest in Makassar, it can be deduced that in the implementation of the calculation procedure Tax Swallow's Nest by the taxpayer in accordance with the rules applied by Bapenda ie using the tax rate of 10% of DPP.
2. Based on interviews with Swallow's Nest taxpayer about tax payment procedures Swallow's Nest. Swallow's Nest entrepreneur who is registered as a taxpayer in Bapenda pay via bank Sulselbar Regional revenues were provided by the Bapenda in Bapenda office area with the aim to facilitate taxpayers to meet tax obligations.
3. Based on the interviews have been completed, the research that has been done related to the reporting of Tax nest swallow can be concluded that the taxpayer Swallow's Nest reporting on the same day when making the payment of tax payable, is due to the procedure established by Bapenda quite effective and the procedure performed WP in accordance with that set by the Bapenda.

Suggestions to Bapenda should regularly conduct socialization that bird nest entrepreneurs can better know their obligations as a taxpayer other than the swallow's nest entrepreneurs can better know the latest rules applicable.

Advice to the Taxpayers should be more transparent in selling bird nest, especially at the price, so that the parties can determine the potential future bapenda of bird nest tax

To Researcher Further advice then you should take a number of samples greater than the number of samples of this study in order to obtain a more accurate result.

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