

# Overview of Soil Water Tax Collection in Bandung Regional Financial Agency

<sup>1</sup>Rina Tresnawati, <sup>2</sup>Sendi Gusnandar Arnan, <sup>3</sup>Suryana

**Abstract**---This research aims to find out the basis for the imposition and procedure for collecting groundwater tax in the Revenue Division of Bandung Regency. Groundwater tax is the type of tax that has the largest arrears compared to other types of taxes. The total tax arrears are more than 30 industrial companies with highly varied tax arrears. The Water Acquisition Value is the Basis for taxing ground water. The research method used in this research is descriptive method. The results showed that groundwater tax collection performed by the Bandung Regency Revenue Division I was in accordance with Regional Regulation No. 01 of 2011 concerning local taxes and Regent Regulation Number 42 of 2016 concerning technical guidelines for water tax collection. Barriers of groundwater tax collection include the slow calculation of the water acquisition value, and the incompatibility of the amount of tax owed by the amount of tax calculated by the taxpayer.

**Keywords**---Groundwater Tax, Water Acquisition Value.

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## I. INTRODUCTION

Types of tax collection in Indonesia consist of state tax (central tax), local tax, regional levies, customs and excise and non-tax state revenue. One of the Regional Original Income posts in the regional budget (APBD) is the local tax. Local taxes on Bandung Regency Regulation N0. 6 of 2016 Article 1 paragraph 7 is the contribution of taxpayers to Regions owed by individuals or entities that are coercive based on the law by not getting direct compensation and used for the needs of the Region for the greatest prosperity of the people.

Head of Revenue Division I, Regional Finance Agency said that of several types of taxes, the ground water tax is the type of tax with the most arrears. The total tax arrears are more than 30 industrial companies and the value is varied, some reaching tens to hundreds of millions. According to the findings of the Audit Board of the Republic of Indonesia (BPK) the mechanism for issuing Water Acquisition Value (NPA) and SKPD (Local Tax Assessment Letter) the ground water tax is not in accordance with the provisions and there is a shortage of ground water tax revenue. The Head of the Planning, Control and Operational Section (P20) of Revenue I, stated that the ground water tax revenue had not been realized due to Water Acquisition Value (NPA) delays from the Water and Mineral Resources Office so that the Revenue I Division could not set a tariff if there was no Water Acquisition Value (NPA).

According to Bandung Regency Regulation Number 01 Year 2011 article 1 paragraph 24 the ground water tax is a tax on the extraction and / or utilization of ground water. On the basis of the ground water, the ground water can be collected in accordance with the provisions in force. Thus, the ground water tax is able to maximize its potential to increase independence in regional financial financing and succeed in the progress of a region. But the problem is the

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<sup>1</sup>Widyatama University

<sup>2</sup>Widyatama University

<sup>3</sup>Widyatama University

Rina.tresnawati@widyatama.ac.id

large number of taxpayers who are undisciplined and lack understanding of the basis for the imposition and procedure for calculating groundwater taxes. Resulting in negligence in paying groundwater taxes and causing arrears for taxpayers.

Achievement of ground water tax revenue will be said to be successful if between targets or government plans can be realized, that targets or revenue plans are made so that the expected revenue results can be achieved (Saudi, 2018). The regional government has an important role in the effort to realize the target or revenue plan, because the ground water tax revenue is handed over to the region and is used to develop the region.

#### I.I. Identification of Problems

1. What is the basis for the imposition of a Groundwater Tax on the Bandung district financial agency?
2. What is the procedure for collecting ground water tax at the Bandung District Financial Agency?
3. What is the plan and realization of the receipt of the Groundwater Tax at the Bandung District Financial agency?
4. What obstacles and efforts are faced in achieving the targets and realization of the Groundwater Tax at the Bandung District Financial agency?

## II. LITERATURE REVIEW

According to Regional Regulation Number 01 of 2011 concerning Regional Tax Article 1 paragraph (9):

"Local tax is the contribution of taxpayers to the region owed by individuals or entities that are forced based on the law by not getting a direct reward and used for the needs of the region for the greatest prosperity of the people."

Groundwater Tax is a tax on the retrieval and or utilization of ground water. What is meant by ground water is water contained in layers of soil or rocks below the surface of the soil. The Groundwater Tax was originally called the Groundwater and Surface Water Retrieval and Utilization Tax (PPPABTAP) based on Law Number 34 of 2000 and is a type of provincial tax. It's just that based on Law Number 28 of 2009, PPPABTAP is broken up into two types of taxes, namely the Surface Water Tax and the Ground Water Tax where the Surface Water Tax is included as a provincial tax while the Ground Water Tax is determined to be a Regency / city tax (Marihot Pahala Siahaan, 2010 : 493).

The legal basis for collecting groundwater tax in a regency / city is as below:

1. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.
2. Law Number 34 of 2000 which is an amendment to Law Number 18 of 1997 concerning Regional Taxes and Regional Retribution.
3. Law Number 23 of 2014 concerning Regional Government
4. Government Regulation Number 65 of 2001 concerning Regional Taxes
5. Government Regulation Number 91 of 2010 concerning Types of Regional Taxes that are levied based on the Determination of Regional Heads or Paid by Taxpayers themselves.
6. Bandung Regency Regulation Number 01 of 2011 concerning Regional Taxes
7. Bandung Regency Regent Regulation Number 42 Year 2016 Regarding Technical Guidelines for Implementing Groundwater Tax Collection.
8. Research methode
9. Research methode

## III. RESEARCH METHODE

The method used in this research is descriptive method, a method that represent or describes in certain conditions regarding the object under study by way of collecting data, compiling, classifying, and comparing with the known theories that can ultimately produced a conclusion.

## IV. FINDINGS

### IV.I. Basis for the Imposition of Groundwater Tax in the Field of Revenue I of Bandung Regency

In Bandung Regency Regulation Number 1 of 2011 in article 40, the basis for the imposition of a ground water tax is the Water Acquisition Value (NPA). NPA is stated in rupiah calculated by considering some or all of the following factors:

1. Type of water source;
2. Location of water source;
3. Purpose of retrieval and / or utilization of water;

4. The volume of water taken and / or utilized;
5. Water quality;
6. Water function;
7. The area of the place of water use;
8. Season for taking water and;
9. The level of environmental damage caused by water retrieval and / or utilization.

#### IV.II. Procedures for Collection of Groundwater Tax in the Revenue I Division at Bandung Regency

The ground water tax collection system implemented by the Revenue Division of Bandung Regency is by using an official assessment system. The procedure for collecting groundwater tax is regulated based on Regent Regulation Number 42 of 2016 concerning the Technical Guidelines for Collecting Groundwater Tax:

1. Registration and or data collection
2. Stipulation and calculation of water and land tax
3. Relief and release
4. Correction, Cancellation, Reduction, Resolution and Elimination or Reduction of Administrative Sanctions
5. Returns and Overpayments of Groundwater Tax
6. Elimination on Tax Receivables

#### IV.III. Target and Realization of Groundwater Tax Revenue in Bandung Regency Revenue I

Targets are minimum revenues in one fiscal year from various imposition sectors that should be realized. The following are the targets and revenues of Bandung Regency's groundwater tax from 2012-2016:

**Table 4.1:** *Target and Revenue of Bandung Regency's Groundwater Tax Fiscal Year 2012-2015*

Year	Target	Realization	Percentage (%)
2012	3.100.000.000	3.395.448.279	109,5
2013	3.750.000.000	3.982.796.392	106,2
2014	5.600.000.000	9.146.431.845	163,3
2015	8.500.000.000	10.700.996.857	125,9
2016	10.500.000.000	11.248.117.369	107,1

**Source:** Revenue Sector I Bandung Regency.

Comparison of the realization of the ground water tax revenue target in 2012 to 2016 has increased every year, this happens because the Revenue I departement of Bandung Regency does an active billing and assisted by the UPTD.

#### IV.IV. Constraints and Efforts Faced in Achieving Targets and Realization in the Revenue I Departement of Bandung Regency

The obstacles that arise in the implementation of groundwater tax collection are as follows:

1. The delay in calculating the NPA from the Department of Energy and Mineral Resources (ESDM) so that the Revenue I Division cannot determine the outstanding ground water tax.
2. Objection of groundwater taxpayers against the amount of groundwater tax owed because they do not comply with taxpayer calculations.
3. Lack of manpower to carry out groundwater tax collection. Collection is carried out by the UPTD and every UPTD there is only 1 (one) person assigned to collect ground water tax. A lacking collection force makes groundwater billing and taxation less effective and efficient. The efforts made to overcome these obstacles are as follows:
  - a) Coordinate with the Department of Energy and Mineral Resources (ESDM) so that the NPA is not slow.
  - b) Parties of Revenue I departement provide an understanding to the taxpayer that concerning Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution and Regional Regulation Number 01 of 2011 concerning Regional Taxes.
  - c) Revenue I Departement is more active in coordinating with the UPTD so that groundwater tax collection can be effective and efficient.

#### V. CONCLUSIONS

From the results of this study several conclusions can be drawn as follows:

1. Basis for the imposition of ground water tax in accordance with Bandung Regency Regulation Number 01 of 2011 concerning Regional Tax Article 40 paragraph (1) and Bandung Regency Regent Regulation

- Number 42 of 2016 concerning Technical Instructions for Implementing Groundwater Tax Article article 5 paragraph (1) , that the basis for the imposition of a ground water tax is the Water Acquisition Value (NPA).
2. The Groundwater Tax Collection System established by the Regional Government of Bandung Regency is an Official Assessment System, which means a collection system that authorizes the government (tax authorities) to determine the amount of tax owed by taxpayers.
  3. Although there are several obstacles in achieving targets and realization, the Revenue I Division of Bandung Regency continues to make efforts to overcome and reduce these obstacles.
  4. There are several obstacles that hamper the achievement of targets and realization in Revenue I Departement of Bandung Regency. These constraints such as the slow calculation of the NPA, objections to groundwater compulsory over the amount of groundwater tax owed, and the lack of labor to carry out groundwater tax collection or collection.

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