

Implementation of Income Tax Policy on Transfer of Rights to Land and/or Buildings in the Subsidized Housing Program in Bekasi Regency (Case Study of Pt. Tata Bangun Sarana 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. Another obstacle is the limited number of subsidized housing quotas provided by the government for Low-Income Communities (MBR) each year. PT. It is recommended that the Facilities Build System improve service and management in the implementation of this policy and 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, the government as the holder of power is required to carry out all state functions in order to support the life of the state 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 contained therein. It is hoped that all of these potentials will become income for the state treasury and with this income it can be used as a tool to carry out the functions and goals of the state household.

Taxes as the largest source of state revenue have an important role in state life, especially in the development sector, this is because taxes are a source of income allocated to finance all development expenditure. On the other hand, taxes also play a role in regulating economic growth through tax policy.

In order to improve the welfare of the people, the government carries out various developments whose financing is based on funding obtained by state income from the taxation sector (Ratnawati, 2015). This development includes office buildings, entertainment, transportation facilities, accommodation and also public housing. Providing 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. This article explains that the state is obliged to fulfill the right to residence which is then formulated into the right to reside. The right to reside contains elements of public interest which must include the roles, responsibilities, authorities and obligations of the central government and regional governments.

Residence or residence has an important role in forming the nation's personality as an effort to develop Indonesian people as whole, with identity, independence and productivity so that the need for housing is a basic need for every human being that will continue to exist and develop in rhythm with the human life cycle. The state is responsible for protecting the entire nation through the provision of adequate and affordable housing and community settlement areas in a healthy, harmonious and sustainable environment throughout Indonesia.

As a basic need, ideally every family should have a house, especially for low-income people (MBR) and for people who live in dense urban areas. The state is also responsible for making it easy to obtain and provide housing for the community, where the provision and ease of obtaining housing is a functional unity and manifestation of spatial planning, economic life, socio-culture that 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 dense urban areas and in rural areas where large areas of land are available, requires order and legal certainty in them. The central government and regional governments need to make it easier to obtain housing for low-income people through a gradual housing development planning program as well as providing easy financing and construction of facilities, infrastructure and public utilities in residential areas.

To carry out the constitutional mandate, the government designed 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 State Gazette of the Republic of Indonesia Number 3469).

On the basis of this law, the government designed a Subsidized Housing Program policy for the people. The Subsidized Housing Program is a form of collaboration between the central, regional governments, the business world (developers) and the community to realize housing needs, especially for Low Income Communities (MBR) (Parmadi, 2018). This program is motivated by

the low purchasing power of MBR in owning housing through Home Ownership Credit (KPR) due to the mandatory down payment of 10%, the lack of regulations related to land and permits which are felt to be burdensome for developers who want to build houses for Low Income Communities (MBR).).

As an implementation of these two laws, it was initiated by the Minister of Housing, Suharso Monoarfa, to launch an assistance and convenience program from the government in the form of KPR subsidies using the Housing Financing Liquidity Facility (FLPP) scheme which has become popularly known as KPR FLPP. With housing financing assistance 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 People (MBR), the government is trying to reduce the down payment obligation to 1% of the selling price of the house and provide direct subsidy assistance to Low-Income People (MBR) based on their level of economic ability. Low Income Communities (MBR) also receive a number of incentives in this program, namely direct down payment subsidy assistance of IDR 4,000,000 per customer, KPR interest is cut from previously 7.25% to only 5% for a 20 year period. Stimulation of the provision of Infrastructure, Facilities and Utilities (PSU) so that the selling price of houses for MBR can be reduced in accordance with those determined by the Ministry of Finance.

From the taxation sector, the government provides several tax incentives in this program such as the Income Tax (PPh) Article 4 paragraph 2 rate which is only 1% in accordance with PP Number 34 of 2016 as well as a 0% Value Added Tax (VAT) exemption in accordance with the Minister of Finance Regulation (PMK) Number 81/PMK/10/2019 concerning Limits on Public Houses, Pondok Boro, Student and Student Dormitories, and other Housing whose delivery is exempt from the imposition of VAT(D'Attoma & Steinmo, n.d.).

Based on the PMK, this is a continuation of the Republic of Indonesia Government Regulation Number 81 of 2015 concerning the import and/or delivery of certain taxable goods of a strategic nature which are exempt from the imposition of VAT.

With various facilities and incentives It is hoped that MBR's purchasing power for housing will increase, the business climate will grow and government income from the tax sector will increase. With all the existing incentives, the government is required to be able to run this program on target, transparently and prevent parties who want to take advantage of loopholes in this program. The problem faced by this type of business is that there are changes in regulations regarding the selling price limits for subsidized houses which are related to final PPh. The government is trying to prevent the practice of land speculation in businesses in the property sector through an instrument in the form of imposing PPh on the transfer of rights to land and/or buildings.

In matters related to the selling price limit for subsidized houses, the government through the Ministry of PUPR ratified PUPR Ministerial Decree Number 242/KPTS/M/2020 concerning Selling Price Limits for Prosperous Homes on Land Obtained through Subsidized Home

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Ownership Financing Credits. The selling price limit in the Ministerial Decree for the Jabodetabek area (Jakarta, Bogor, Depok, Tangerang and Bekasi) is a maximum of IDR. 148,000,000 in 2019 and a maximum of Rp. 158,000,000 in 2020, while in the PUPR Ministerial Decree Number 242/KPTS/M/2020 the selling price limit for a prosperous house on credit/subsidized home ownership financing in 2020 in the Jabodetabek area is a maximum of IDR. 158,000,000.

With the change in the upper limit for the selling price of subsidized houses in the Jabodetabek area, PT. TBS is one of the subsidized housing developers domiciled in Bekasi Regency affected by this regulation. The highest selling price limit is an important factor in calculating the imposition of final PPh, namely income from the transfer of rights to land and buildings. PPh on the transfer of rights to land and buildings in its operations must pay close attention to the factors of simplicity, tariffs, collection systems, elimination of double taxation, equality in imposition and imposition, legal certainty, closing opportunities for tax evasion and abuse of authority. As well as encouraging economic activities and closing land speculation practices so that their presence can be accepted and recognized by the community because it is mutually beneficial (official & Siti, 2014).

Following is PT. Tata Bangun Sarana Company SPT table in 2019 and 2020 as a comparison:

Table 1
Like PT Company. TBS

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 company SPT data, there is a Tax Imposition Basis (DPP) for PT. TBS In 2019 an amount of Rp. 19,684,000,000. PPh that has been paid by PT. TBS for the transfer of rights to land and/or buildings in the amount of Rp. 196,840,000. Meanwhile, the Basic Tax Imposition (DPP) in 2020 is IDR. 19,684,000,000 PPh which has been paid by PT. TBS Rp. 445,560,000. In June 2020 the government issued PUPR Ministerial Decree Number 535 of 2019 concerning Selling Price Limits for Prosperous Tapak Homes 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 Prosperous Tapak Homes Obtained through Subsidized Home Ownership Credit/Financing in accordance with PUPR Ministerial Decree Number 242/KPTS/M/2020.

The scope of research

The scope created in the preparation of this thesis is made in more depth regarding PPh on the Transfer of Rights to Land and/or Subsidized House Buildings. In order not to expand and be able to focus on one subject, the author creates a scope, namely the implementation of tax regulation policies in PP Number 34 of 2016 concerning Income Tax on the transfer of rights to Land and Buildings in the Subsidized Housing Program in Bekasi Regency (case study PT. Tata Build Facilities)(Andina & Ferdi, 2019).

Research question

From the background that the researcher explains, there are research questions that will be examined, namely:

1. How is the implementation of the tax regulation policy regarding income tax on the transfer of land and building rights to the subsidized housing program at PT. TBS?
2. What are the obstacles experienced by PT. TBS in determining income tax on the transfer of land and building rights to the subsidized housing program?
3. What solutions/efforts have PT. TBS to overcome obstacles in implementing the policy?

Research purposes

Referring to the problem formulation above, the objectives of this research are:

1. To find out the implementation of PPh payments on the transfer of rights to land and/or buildings to PT. TBS is in accordance with PP Number 34 of 2016.
2. To find out the impact felt by PT. TBS from the implementation of income tax on the transfer of rights to land and buildings PP Number 34 of 2016.
3. To find out the efforts made by PT. TBS in dealing with these changes.

Policy Implementation

Policy implementation according to Van Meter and Van Hom (Suaib: 2016), namely: Policy implementation is actions carried out by individuals and government and private groups which are directed at achieving predetermined goals and targets.

Income tax

Income According to Suandy (2011:36), Income Tax (PPh) is a tax imposed on income, it can be imposed periodically and repeatedly. repeat within a certain period of time, both tax period and tax year.

Final Income Tax

Final income tax is income tax whose imposition is final (expired) so it cannot be credited (deducted) from the total PPh payable at the end of the tax year (Official Site: 2013: 145).

a. Income Tax on Income from the Transfer of Land and/or Building Rights

According to Wirawan B. Ilyas (2011:261) the legal basis for income tax on the transfer of rights to land and/or buildings includes:

- 1) Government Regulation Number 71 of the Year 2008 third amendment to PP Number 48 of 1994
- 2) Government Regulation number 34 of 2016
- 3) Minister of Finance Regulation (PMK) No.80/PMK.03/2010 concerning Amendments to PMK No. 184/PMK.03/2007
- 4) Minister of Finance Decree (KMK) No. 566/KMK.04/1999
- 5) Directorate General of Taxes Circular No.SE-30/PJ/2013

METHOD

In writing this proposal the author used qualitative methods (Miles et al., 2014; Sugiyono, 2014). This research prioritizes analysis that can be carried out based on facts using definite data such as Periodic Income Tax Notification Letters, Tax Payment Letters in accordance with tax provisions and other supporting documents so that a clear picture of the phenomenon discussed regarding the evaluation of the implementation of PPh payments on the Transfer of Rights is obtained. Land and/or Buildings (case study at PT.TBS for the 2020 tax period).

In this case the author determined several informants as respondents, namely:

1. Dolly Victor Berling (Tax Section Head PT. TBS)
2. Ganesh Reza Muhammad (Consumer Loan Officer PT. Bank Tabungan Negara Bekasi Main Branch Office)
3. Ratih Kumala, S.AP., MA (Academic of the Stiami Institute)

RESULT AND DISCUSSION

After conducting the research, the researcher carried out data analysis and interpretation of the discussion of the data that had been found as a result of the research using the data analysis presented above. Based on the results of research conducted at PT. Tata Bangun Sarana 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 on 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 for the Sale and Purchase of Land and/or Buildings and their Amendments which came into effect in Indonesia in September 2016.

- a. Based on Government Regulation Number 34 of 2016, it explains. That in the context of accelerating the implementation of government development programs for the public interest, providing convenience in doing business, as well as providing protection to low-income communities, it is necessary to re-arrange the policy on Income Tax on income received by or obtained by individuals or entities from the transfer of land rights/ and/or buildings, and sales and purchase agreements for land and/or buildings and their amendments;
- b. In order to regulate the policy as intended in letter a, it is necessary to replace Government Regulations as they have been amended several times, namely Government Regulation Number 71 of 2008 which was then 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 for land and/or buildings and their amendments in August, which then came into effect in September 2016, containing article 1: For income received or obtained by an individual or entity from: a. transfer of rights to land and/or buildings; or b. the binding sale and purchase agreement for land and/or buildings and any amendments thereto, are subject to final Income Tax. (2) Income from the transfer of rights to land and/or buildings as intended in paragraph (1) letter a is income received or obtained by the party transferring rights to land and/or buildings through sale, exchange, relinquishment of rights, assignment of rights , auction, gift, inheritance, or other means agreed between the parties. (3) Income from sales and purchase agreements for land and/or buildings and their amendments as intended in paragraph (1) letter b is income from: a. the seller whose name is listed in the sales and purchase agreement when it is first signed; or b. the buyer whose name is listed in the sale and purchase binding agreement prior to changes or addendums to the sale and purchase binding agreement, upon changes to the buying party in the sale and purchase binding agreement.

Article 2. (1) The amount of Income Tax from the transfer of rights to land and/or buildings as intended in Article 1 paragraph (1) letter a is: a. 2.5% (two point five percent) of the gross value of the transfer of rights to land and/or buildings other than the transfer of rights to land and/or buildings in the form of Simple Houses or Simple Flats carried out by Taxpayers whose main business is transferring rights to land and/or buildings; b. 1% (one percent) of the gross value of the transfer of rights to land and/or buildings in the form of Simple Houses and Simple Flats carried out by Taxpayers whose main business is transferring rights to land and/or buildings; or c. 0% (zero percent) on the transfer of rights to land and/or buildings to the government, state-owned enterprises that have received special assignments from the Government, or regional-owned business entities that have received special assignments from regional heads, as intended in the governing law regarding land acquisition for development in the public interest.

This policy is carried out by taxpayers, one of which is PT. Tata Bangun Sarana operates in the property sector, especially in the subsidized housing sector. In order to achieve successful implementation of Government Regulation Number 34 of 2016 concerning

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Income Tax on income from the Transfer of Rights to Land and/or Buildings, and Sale and Purchase Agreements.

Land and/or Buildings and their Changes at PT. Tata Bangun Sarana used the policy implementation model from George C. Edward III which revealed that there are 4 things that determine the success of a policy implementation, namely bureaucratic structure, resources, communication, and disposition. Therefore, researchers will review them one by one to describe the implementation of these policies. The reviews are as follows:

Table 2 Final PPH Payment Data for Transfer of Rights to Land and/or Buildings PT. Facilities Construction Procedures in 2019

No.	Housing Name	Moon	Total unit	Economic Resources	
				Selling price	PPH Final
1	Muktiwari Crown Palace	February	19	Rp. 158,000,000	Rp. 1,580,000
2.	Green Permata Residence		11	Rp. 158,000,000	Rp. 1,580,000
3.	Muktiwari Crown Palace	March	5	Rp. 158,000,000	Rp. 1,580,000
4.	Cikarang Jewel Park		9	Rp. 158,000,000	Rp. 1,580,000
5.	Green Permata Residence	April	31	Rp. 158,000,000	Rp. 1,580,000
6.	Green Permata Residence	May	17	Rp. 158,000,000	Rp. 1,580,000
7.	Muktiwari Crown Palace		11	Rp. 158,000,000	Rp. 1,580,000
8.	Cikarang Jewel Park		2	Rp. 158,000,000	Rp. 1,580,000
9.	Green Permata Residence	June	4	Rp. 158,000,000	Rp. 1,580,000
10.	Muktiwari Crown Palace		3	Rp. 158,000,000	Rp. 1,580,000
11.	Cikarang Jewel Park		6	Rp. 158,000,000	Rp. 1,580,000

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12.	Green Permata Residence	July	5	Rp. 158,000,000	Rp. 1,580,000
13.	Muktiwari Crown Palace		7	Rp. 158,000,000	Rp. 1,580,000
14.	Cikarang Jewel Park		2	Rp. 158,000,000	Rp. 1,580,000
15.	Green Permata Residence	August	5	Rp. 168,000,000	Rp. 1,680,000
16	Muktiwari Crown Palace		3	Rp. 168,000,000	Rp. 1,680,000
17	Cikarang Jewel Park		7	Rp. 168,000,000	Rp. 1,680,000
18	Green Permata Residence	September	2	Rp. 168,000,000	Rp. 1,680,000
19	Cikarang Jewel Park		5	Rp. 168,000,000	Rp. 1,680,000
20	Muktiwari Crown Palace		22	Rp. 168,000,000	Rp. 1,680,000
21	Green Permata Residence	October	1	Rp. 168,000,000	Rp. 1,680,000
22	Muktiwari Crown Palace		17	Rp. 168,000,000	Rp. 1,680,000
23	Cikarang Jewel Park		8	Rp. 168,000,000	Rp. 1,680,000
24	Green Permata Residence	November	22	Rp. 168,000,000	Rp. 1,680,000
25	Cikarang Jewel Park		4	Rp. 168,000,000	Rp. 1,680,000
26	Muktiwari Crown Palace		35	Rp. 168,000,000	Rp. 1,680,000
27	Green Permata Residence	December	2	Rp. 168,000,000	Rp. 1,680,000

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28	Muktiwari Crown Palace		9	Rp. 168,000,000	Rp. 1,680,000
29	Cikarang Jewel Park		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. During 2020, Tata Bangun Sarana has implemented Government Regulation Number 34 of 2016, in which the company has adjusted to the use of a final rate of 1% of income from the transfer of rights to land and buildings. However, there is a shortage of income tax payments on income from the transfer of rights to land/land and buildings of PT. Tata Bangun Sarana for June, July and August 2020 is related to the selling price of PT. Facilities Building Procedures which still follow the direction of the PUPR Ministerial Decree Number 242/KPTS/M/2020 concerning the selling price limit for prosperous homes on credit/subsidized home ownership financing in 2020 for the Bekasi district area, namely IDR. 158,000,000,- which should no longer apply and be replaced by PUPR Ministerial Decree Number 535 of 2019 concerning the Selling Price Limit for Prosperous Tapak Homes obtained through subsidized home ownership credit/financing in 2020 for the Bekasi Regency area, namely IDR. 168,000,000,- which came into effect on the date of ratification of the Regulation, namely June 18 2019.

Bureaucratic Structure

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

A policy is not only conveyed to the implementer but also conveyed to the target group, in this case the community and related parties, both directly. In the implementation of policy PP No. 34 of 2018 for the delivery of the policy according to an interview with the Tax Section Head of PT. Mr. Dolly's Facilities Construction Management, information related to PP No. 34 policy was conveyed well, this is reflected in his understanding of this policy. According to Mrs. Ratih Kumala, a tax academic, information related to PP Number 34 of 2016 policy can be accessed easily because it is included in the information issued by the Indonesian PUPR Ministry. The same thing was also conveyed by Mr. Ganesh Reza Muhammad as Consumer Loan Officer of PT. Bank Tabungan Negara as the bank providing financing facilities for the subsidized housing program believes that the information provided and conveyed is quite good.

All parties, including residential developers, academics and channeling banks, can understand the aims and objectives and substance of the policy in the implementation of policy PP Number 34 of 2016(Irawan, 2017). This policy conveys the definition, amount of tax rates, and provisions regarding income from the transfer of rights to land and/or buildings. In a bureaucratic structure, the role of communication has an important role in implementing policies. Frequently changing information will also hinder the achievement of policy objectives. Consistency dimensions at PT. The Facilities Development System is running well/consistently, this is reflected in the developer's

knowledge and understanding of the policy. When visiting PT. The construction of research facilities is also presented regarding payment data and explanations for tax administration purposes.

Resource

The condition for the functioning of an organization is ownership of resources. An expert in the field of resources, Schermerchorn, Jr (1994:14) groups resources into: "Information, Material, Equipment, Facilities, Money, People". Meanwhile, Hodge (1996:14) groups 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, materials, office, supplies, etc. Financial resources are classified into: "Financial resources- cash on hand, debt financing, owner's investment, sale receipts, etc". And information resources are divided into: "Data resources-historical, projective, cost, revenue, manpower data etc".

Edwards III (1980:11) categorizes organizational resources as consisting of: "Staff, information, authority, facilities; building, equipment, land and supplies". Edward III (1980:1) stated 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 regulations will not be developed." Resources are positioned as input in the organization as a system that has economic and technological implications. Economically, resources relate to direct costs or sacrifices incurred by an organization that reflect potential value or utility in their transformation into output. "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 implementing policies is staff or employees (street-level bureaucrats). Failures that often occur in implementing policies are caused by staff/employees who are inadequate, inadequate or incompetent in their fields. Just increasing the number of staff and implementors is not enough to solve policy implementation problems, but requires sufficient staff with the necessary skills and abilities (competent and capable) in implementing policies.

2) Information

In policy implementation, information has two forms, namely: first, information related to how to implement the policy. Second, information regarding compliance data from implementers with 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 implementers in implementing politically determined policies. When authority does not exist, the power of implementers in the eyes of the public is not legitimized, so that it can thwart the implementation of public policies. But in other contexts, when formal authority is available, errors often occur in seeing the effectiveness of authority. On the one hand, the effectiveness of authority is needed in implementing policies; but on the other hand, effectiveness will decrease if authority is misused by the implementers for their own or their group's interests (Fanny & Firdaus, 2019)

4) Facility

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

5) Communication

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

- a) Transmission
- b) Clarity
- c) Consistency
- d) There is a conflict between policy implementers and orders issued by policy makers.
- e) Information is conveyed through layers of bureaucratic hierarchy

In implementing Policy PP Number 34 of 2016, good communication regarding the flow of information is needed so that a policy can be implemented. This seems to have been implemented by the government because according to the resource person, Mr. Ganesh Reza Muhammad as Consumer Loan Officer of PT. State Savings Bank Main Branch Office as Tax Academic Both of them said that regarding the PP Number 34 of 2016 policy it had been running well and should be, this was also reflected in the results of the researcher's interview with PT sources. Mr. Dolly said that the flow of information is quite clear and the developer also understands the flow for paying final income tax. The payment flow for subsidized houses is no different from non-subsidized (commercial) houses, the first is creating a billing code via the DJP online site, then printing the billing code and finally paying 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. Arrangements for building facilities to carry out tax obligations.

6) Disposition

According to Edward III in Winarno (2005: 142-143), "tendencies or dispositions are one of the factors that have important consequences for effective policy implementation." If the implementers have a positive tendency or attitude or support for policy implementation, there is a big possibility that policy implementation will be carried out in accordance with the initial decision. Conversely, if the implementers 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. There can be various forms of rejection, as stated by Edward III about the "zone of indifference" where policy implementers exercise their discretion (discretion). in subtle ways obstructing policy implementation by ignoring, delaying and other obstructive actions.

The factors that Edward III pays attention to in Augustine (2006:159-160) regarding disposition in policy implementation consist of:

- a) Bureaucratic Appointments
- b) Incentives are one of the techniques suggested to overcome the problem of attitudes of policy implementers by manipulating incentives.

2. The impact of the stipulation of Government Regulation Number 34 of 2016 on PT. Construction of Facilities

From implementing a new policy, there will certainly be impacts that occur, both negative and positive, from the enactment of the policy. From the results of the research and discussion above, researchers 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 are changes from the implementation of the latest regulations, namely:

- 1) Tax Rates down 50%
- 2) Cannot just sign Addendum to the Binding Sale and Purchase Agreement (PPJB)

3. The efforts made by PT. Arrangements for Building Facilities to overcome 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, efforts are made, namely:

Improve communication and information with tax authorities, tax regulations and tax-related regulations so that companies can be consistent and disciplined 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 sales and purchase agreements for land and/or buildings and their amendments PT. In 2020, TBS implemented these government regulations from the aspects of bureaucracy, communication, resources and disposition in accordance with George C. Edward III's theory of policy implementation. PT. TBS has implemented it well and in accordance with the income tax rate for income from the transfer of rights to land and/or buildings to subsidized housing in accordance with Government Regulation Number 34 of 2016, namely 1%.
2. There were no significant obstacles in implementing the policy of Government Regulation Number 34 of 2020 due to the ease of implementation and access to information related to this

policy. The obstacles faced originate from the resource facility factor, namely the limited number of subsidized housing quotas provided by the government for Low Income Communities (MBR) each year.

3. Due to the minimal obstacles felt in implementing the policy of Government Regulation Number 34 of 2016, the solution presented is only related to improving services and management so that the implementation of this policy will be better in the future.

Based on the conclusions that have been presented above, there are suggestions as follows:

1. Improving information services to the wider community, especially taxpayers who have an interest in ensuring that the implementation of a policy runs better in the future.
2. Decide on policies well and carefully so that various policies and regulations can run as they should and provide a sufficient quota of subsidized housing so that low-income people (MBR) can have subsidized housing (Sudianing et al., 2019).
3. For PT. In the future, TBS will be able to better deal with interrelated regulations and policies so that there will be no tax underpayments in the future.

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