

Analysis of the Implementation of E-BPHTB Online and Its Impact on Local Tax Revenue and Public Compliance in DKI Jakarta Province

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INFO ARTIKEL

Histori Artikel :

Tgl. Masuk : 09-03-2025

Tgl. Diterima: 22-04-2025

Tersedia Online : 25-04-2025

Keywords:

Acquisition Duty of Rights on Land and Buildings (BPHTB), Tax Compliance, Implementation of E-BPHTB Online

ABSTRACT

The DKI Jakarta government has implemented tax reforms by introducing e-BPHTB. The e-BPHTB aims to simplify the process for the public to fulfill their BPHTB tax obligations. This study was conducted to analyze the implementation of e-BPHTB online and its impact on local tax revenue and public compliance in DKI Jakarta province, to identify the driving and inhibiting factors in the implementation of e-BPHTB online, and to evaluate the system's effectiveness. The study employs a qualitative approach through literature review and field research. The results indicate that the supervision policy of BPHTB is functioning well by providing oversight to taxpayers through cooperation with relevant parties. However, the implementation of e-BPHTB has not significantly impacted local tax revenue and public compliance due to the limited number of taxpayers utilizing the system and the inefficiency of the approval system. Public trust is considered positive due to the facilities provided by the government, including e-BPHTB. The driving factors for implementing e-BPHTB online are threefold: advancements in technology, the perceived ease experienced by taxpayers and tax authorities, and the COVID-19 pandemic. The inhibiting factors include limited public familiarity with technology, the inefficiency of the approval system due to the need for human resources, and the lack of human resource quality. The success rate of e-BPHTB implementation is evaluated based on two factors: the limited competence of human resources due to the absence of training for tax officers, and the need for improvement in the approval system application.

PENDAHULUAN

Local governments have been granted the authority to collect their own taxes and fees under the decentralization program, which was implemented in 2001 (Lewis, 2006). The purpose of delegating tax collection authority is to enable regions to independently manage their revenue sources and reduce reliance on the central government, thus increasing local income based on locally generated revenue. One

of the local taxes with significant potential is the Acquisition Duty of Rights on Land and Buildings (BPHTB). However, BPHTB revenues have been fluctuating. This is because BPHTB revenues are difficult to predict, as they depend on a country's economic conditions and the property transactions conducted by taxpayers. The possibility of data manipulation by taxpayers may also contribute to non-compliance with tax regulations (Hakim, 2018). Therefore, improvements in both

administrative procedures and laws governing the policies are necessary to encourage public compliance with tax obligations.

One way to improve tax compliance and create an effective and efficient tax administration system is through the use of technology. DKI Jakarta, as the capital city, has high land prices. Consequently, with the increase in property prices, there is potential for higher local revenue from property taxes. To address issues related to permits and taxation, the government has developed e-government as a technological tool to facilitate residents in managing and accessing the necessary services.

In terms of local taxes, one example of internet-based technology developed by the local government, particularly in DKI Jakarta, is the online e-BPHTB system, which has been in effect since 2018. The online e-BPHTB system aims to allow taxpayers to access services, payments, reporting, and verification of BPHTB taxes online, without having to visit the UPPRD office (Jakarta, 2019). The establishment of the e-BPHTB system also aims to optimize BPHTB revenues, especially to achieve the 2019 BPHTB revenue target of Rp 9.5 trillion.

However, in practice, the use of the online e-BPHTB system has not been widely adopted by the public. This is problematic since the e-BPHTB online service was created to simplify the public's fulfillment of their tax obligations. Therefore, further research is needed on the implementation of the e-BPHTB online system in DKI Jakarta Province. Based on this issue, three main research questions are formulated: how the implementation of the online e-BPHTB system affects local tax revenues and public compliance in DKI Jakarta Province, what the supporting and inhibiting factors of the e-BPHTB system are, and how the evaluation of the online e-BPHTB system is conducted.

This study is different from previous studies. This study describes the influence of online e-BPHTB on increasing regional revenue and community compliance. In addition, it also provides an evaluation of the implementation of online

e-BPHTB. This study is based on the development of an increasingly advanced era which was then developed by the government through tax reform. Thus, this study fills such research gap.

KERANGKA TEORITIS DAN PENGEMBANGAN HIPOTESIS

Local Tax

Local tax is the primary source of revenue that finances all activities related to the duties, functions, and obligations of local government services intended for the public (Ismail, 2018). Local governments also have the authority to determine the types of local taxes and levies that can be applied as sources of regional income, enabling local governments to optimize the collection of their local taxes (Riduansyah, 2003).

Tax on Wealth

A wealth tax is levied based on the assets owned by a taxpayer. Taxpayers are required to report their wealth, as the amount of tax is determined by the total value of the taxpayer's assets. Essentially, a wealth tax is imposed on the entire wealth owned by the taxpayer.

Tax on Assets Transfer

One of the taxes subject to final taxation according to the existing regulations is the tax on the transfer of assets, which includes land or buildings, construction services businesses, real estate, and the rental of land and buildings. The tax rates on the transfer of assets are as follows (Budiarto and Taufiq, 2018): A 2.5% tax is imposed on the total value of the transfer for regular land or building transfers; A 1% tax is imposed on the total value of the transfer for simple land, houses, or apartments; No tax is imposed on asset transfers conducted with the government.

Acquisition Duty of Rights on Land and Buildings (BPHTB) in Jakarta

Rizkina (2019) defines the Acquisition Duty of Rights on Land and

Buildings (BPHTB) as the fee or charge that must be paid by the public for the rights to land or buildings acquired, which include ownership rights to land or buildings, ownership rights to apartment units, building use rights, usage rights, business use rights, and management rights, as stipulated in Law No. 20 of 2000. The Acquisition Duty of Rights on Land and Buildings is a cost incurred as a result of acquiring ownership of land and buildings, and it is categorized as a tax. Individuals or entities who acquire land and building rights are required to pay BPHTB tax for every process of acquiring these rights, whether individually or corporately. Table 1 shows the target and realization of BPHTB revenue for 2017-2021. The percentage between the difference in target and actual BPHTB revenue in 2017-2021 tends to fluctuate, with increasing and decreasing trends.

Table 1 Target and Realization of BPHTB Revenue 2017-2021

Year	BPHTB Target	BPHTB Realization	Percentage
2017	5.579.500.000.000	6.757.424.793.475	121,1%
2018	6.000.000.000.000	4.708.906.353.021	78,48%
2019	9.500.000.000.000	5.748.676.054.053	60,51%
2020	5.000.000.000.000	4.679.413.807.668	93,59%
2021	6.920.000.000.000	5.511.418.500.124	78,64%

Source: Financial Report of the Regional Government of DKI Jakarta Province (data processed by the author)

Tax Compliance

Tax compliance refers to the actions of fulfilling tax obligations in accordance with applicable legal regulations (Oktaviani et al., 2017; Fitria, 2017). According to Cahyonowati (2011), tax compliance is defined as a condition in which the public fulfills their tax obligations and exercises their tax rights. Cahyonowati's (2011) research indicates that tax penalties and audits significantly influence taxpayer compliance.

E-Government

E-government, conceptually, refers to the use of information and communication technology developed by the government, combined with organizational changes, to improve the structure and operations of governance (Field, Muller, Lau, Gadriot-Renard, and Vergez, 2003). In practice, e-government is expected to help the government provide services and transform relationships with citizens, businesses, and other government agencies (Grönlund and Horan, 2005; Guida and Crow, 2009).

Tax Compliance Innovation

Tax compliance innovation develops a framework to enhance the understanding of more effective approaches to tax reform, particularly in fostering compliance, trust, and fiscal sustainability (Dom et al., 2019). There are three frameworks supporting successful compliance improvement: enforcement, facilitation, and trust, all of which contribute to an effective approach to tax reform and strengthening compliance.

Local Tax Administration

Local tax administration plays a role in ensuring the smooth functioning of tax services. It is related to reforms in the regulation of local tax collection and levies, with the aim of optimizing local tax obligations carried out by taxpayers (Lutfi, 2006).

Evaluation

Evaluation is essential for assessing the implementation and outcomes of programs to inform decision-making (Matsieli and Sooryamoorthy, 2021). It is seen as a process of determining the results achieved in planned activities to support goal attainment (Amalia, 2019). Evaluation can also be understood as an activity designed to assess the outcomes of government policies, characterized by differences in object specification, measurement techniques, and analysis methods (Dwi Muryadi, 2017).

E-Government Implementation

The implementation of e-government aims to create an effective and efficient public service and governance management process by utilizing information and communication technology. The primary goal of e-government implementation in Indonesia, particularly in the public sector, is to provide public access to information. In addition to offering access to information and facilitating public-government information interactions and transactions, this implementation must also foster e-participation from the public, enabling communication interaction between the public and the government (Agustina, 2015). In practice, the implementation of e-government at the local government level mainly serves as an informative medium provided by public relations, which falls under the provision of interactive information and the strengthening of inter-institutional relations (Sosiawan, 2008).

METODOLOGI PENELITIAN (ARIAL, 14, BOLD, UPPERCASEJ)

The research approach used in this study is qualitative. Qualitative research is a method to explore the meaning derived from individuals or groups regarding social issues. The qualitative research process involves questions for the informants, data obtained from sources, and an inductive analysis of the collected data, moving from specific themes to general themes, allowing the researcher to interpret the data (Cresswell, 2014).

This research is descriptive in nature because the formulated problem is worth investigating, the data used are actual facts rather than opinions, the research aims are scientific, and the analysis is conducted in detail. In terms of its benefits, this study falls into the category of pure research, with the goal of contributing to the development of tax knowledge, particularly on local taxes imposed on the acquisition of land and building rights, with a focus on the DKI Jakarta Provincial Government's e-BPHTB as an internet-based service facility.

The research was conducted from March 2022 to July 2022. Data collection techniques included literature review and field studies, obtained through readings and in-depth interviews. For this research, the study sites were selected at various UP3D offices in Jakarta, the work environment of the Regional Tax Collection Service Unit, the DKI Jakarta Regional Revenue Agency (Bapenda), and Universitas Indonesia. They were chosen because the sources are related to regional income, especially regional taxes, and taxpayer data that utilizes e-BPHTB as an alternative to fulfill regional tax obligations. Thus, the research questions and objectives can be answered.

The scope of this research focuses on the impact of local tax revenue and public compliance through the website platform created by the DKI Jakarta Regional Revenue Agency (Bapenda), specifically the implementation of e-BPHTB as an alternative for taxpayers to report, pay, and verify their taxes, and for the government to serve the public, examining its effect on local revenue and taxpayer compliance with the e-BPHTB online system. In addition, the study discusses the factors that hinder and support e-BPHTB online, as well as an evaluation to improve its implementation.

The limitation of this research is the difficulty in finding taxpayers, such as Land Deed Officials (PPAT) or Notaries, who utilize e-BPHTB to fulfill their local tax obligations. Therefore, the sources in this research consist of three representatives from UP3D offices in different areas of DKI Jakarta, one Notary, Bapenda DKI Jakarta, and academics.

HASIL DAN PEMBAHASAN

Implementation of BPHTB Supervision Policy

A policy is a crucial aspect in structuring all governmental activities or programs. The legal regulations established by the government regarding these programs help the public understand the objectives and increase their knowledge about programs aimed at

regional development and progress. Moreover, the legal regulations must be clear and straightforward to avoid differing interpretations among the public, thereby fostering compliance. The existence of clear regulations governing the processes of payment, collection, reporting, and verification of BPHTB can simplify the public's tax-related activities.

Beyond the importance of law in guiding the public in fulfilling their tax rights and obligations, law enforcement must also be strengthened by enhancing the supervision of BPHTB collection through a self-assessment system and the e-BPHTB used by taxpayers, as well as improving the performance of tax collectors themselves. The use of technology is intended to provide access to the database as a form of information transparency. In the supervision of BPHTB revenue, collaboration has been established with various stakeholders, including the National Land Agency (BPN), UP3D, and the DKI Jakarta Regional Revenue Agency (Bapenda). Supervision is conducted through tax clearance to check tax bills. Additionally, the Revenue Agency conducts evaluation and monitoring to assess the progress of BPHTB revenue collection and public compliance with tax obligations.

The Impact of E-BPHTB on Local Tax Revenue and Public Compliance

BPHTB provides facilities that benefit both taxpayers and tax authorities, one of which is the e-BPHTB system, introduced as part of tax reform efforts to offer services to the public. The purpose of implementing e-BPHTB is to increase local tax revenue and enhance public compliance. The provision of e-BPHTB services, including both services and information aimed at simplifying tax processes for taxpayers and tax authorities, is expected to have a positive impact on taxpayer compliance. This service, as part of the broader tax reform, aims to improve administrative performance by leveraging technology.

The Impact of E-BPHTB Implementation on Local Revenue and Public

Compliance with the Ease of the E-BPHTB System

The local government has developed a digital system as a form of tax reform to provide services for the public to pay and report BPHTB taxes online through the e-BPHTB system. This system aligns with the concept proposed by Schreiber (2018), which suggests that a simple step to improve administrative performance is by reducing face-to-face interactions between taxpayers and tax officers. With e-BPHTB, taxpayers are no longer required to visit the tax office in person. In terms of database management, it also simplifies document archiving for tax authorities.

However, this facility has not been widely utilized by the public. Many taxpayers still prefer to fulfill their tax obligations manually. This is largely because most people are unfamiliar with how to use the e-BPHTB system. For instance, in the Pasar Minggu district, South Jakarta, over the course of four years, only eighteen people have used the e-BPHTB online system. Similarly, in Palmerah district, West Jakarta, only ten taxpayers have utilized the system, and in Ciracas district, East Jakarta, no taxpayers have used e-BPHTB online to meet their BPHTB tax obligations. This is partly due to the approval system in e-BPHTB, which still requires tax officers to manually check taxpayer documents, and in terms of time, it takes just as long as filing BPHTB taxes manually by visiting the tax office. Due to the limited use of the e-BPHTB system, there has been no significant increase in local tax revenue or public compliance.

Tax Compliance Through Public Trust in Government Programs

Building trust can enhance tax morale, encourage tax compliance, and influence the effectiveness of tax compliance incentives. Trust is cultivated not only through law enforcement but also by providing facilities that can boost tax compliance. Compliance increases when taxpayers perceive fairness in the system. The implementation of the e-BPHTB system over the past four years has brought about changes in services that

have made tax processes easier for both tax authorities and taxpayers. The benefits perceived by both the public and tax authorities in terms of service convenience indicate that the e-BPHTB program has successfully provided fairness to both parties. This aligns with the concept proposed by Dom et al. (2022)., which suggests that the public will comply when they trust the government and are willing to pay their tax liabilities if they believe they are treated fairly and receive effective services in return for the government's accountability.

In the context of the e-BPHTB program, the provision of these services can be considered fair, as the benefits are equally experienced by taxpayers and tax officers. The system is accessible to everyone, regardless of the size of their income. To build public trust, the government must ensure that the benefits of taxation are directly felt by the taxpayers, with the tax revenues being translated into goods and services provided to the public. This demonstrates the government's accountability to taxpayers through the tax system.

The taxes collected from the public are accounted for by the government through the development of facilities and infrastructure. This reciprocal relationship between taxpayers and tax collectors is consistent with the concept presented by Prichard, Custers, Dom, Davenport, and Roscitt (2019), which argues that tax reform is not built solely to educate taxpayers into paying taxes, but trust is established based on a reciprocal relationship. This includes providing facilities that simplify tasks for the public, such as transportation and tax collection services. To build public trust, transparency regarding the government's expenditures is required and must be published to clarify how tax revenues are used. This supports the concept proposed by Nkundabanyanga et al. (2017), which highlights the importance of transparency in government revenues and tax collection, preventing public perceptions that government expenses should appear cheaper compared to the taxes collected. Since taxpayers do not always fully

experience the benefits of the taxes they pay, transparency is essential for building public trust, which is critical to achieving government goals.

Supporting Factors for E-BPHTB Online Implementation

Technological Advancement

In the modern era, technology plays an active role in all aspects of life. Without technology, human progress would stagnate, leaving society in the same situation. Technological evolution is drawing attention from all segments of society, encouraging them to keep pace with these advancements. The same applies to taxation. All types of tax payments and tax-related information are now accessible via the internet. People are beginning to adapt to the increasingly digital age. Technological development will accelerate further when supported by public knowledge of these technologies. The provision of services that no longer require taxpayers to visit the tax office in person, aligning with Schreiber's (2018) concept of reducing direct interactions between taxpayers and tax officials, also minimizes political interference. By embracing the current technological developments and encouraging public participation in adopting these technologies, the implementation of e-BPHTB is expected to improve.

The COVID-19 Pandemic

The industrial revolution and the COVID-19 pandemic, which has impacted nearly all countries since 2020, have forced individuals and organizations to use technology in their daily activities. This was done to reduce the spread of the COVID-19 virus while allowing people to continue their activities. One way to achieve this was by utilizing technology in public services. One form of technology developed by the local government, specifically Bapenda DKI Jakarta, is e-BPHTB, which serves as a tax service facility for fulfilling BPHTB tax obligations. This service can be accessed anywhere using the internet and devices owned by taxpayers. Therefore, during the pandemic, people no longer needed to visit

the tax office or interact face-to-face with tax officers, thereby minimizing the spread of COVID-19. Based on interviews, it can be said that the pandemic has been one of the key drivers for the use of the e-BPHTB online system. People were forced to stay at home, but their activities, including fulfilling their BPHTB tax obligations, were not disrupted thanks to the availability of the e-BPHTB online service. This is also evidenced by data from the UP3D tax offices in Pasar Minggu and Palmerah, showing an increase in e-BPHTB usage during the pandemic years, particularly from 2020 to 2021. This has become a key factor driving the increased use of e-BPHTB online.

Benefits Experienced by Taxpayers and Tax Authorities

The e-BPHTB service facility provided by the DKI Jakarta Regional Revenue Agency (Bapenda) for fulfilling BPHTB tax obligations has been in operation for four years. This facility is aimed at benefiting users, supported by technological advancements. This aligns with the concept proposed by Chen et al. (2015), which states that the government should provide services to the public using internet technology to enhance effectiveness, efficiency, and gain public trust, particularly in transaction-related matters. The benefits for taxpayers in fulfilling their BPHTB tax obligations through e-BPHTB include the convenience of making payments and validations from anywhere. As such, submitting BPHTB using the internet, as part of this digital tax reform, can be done quickly, more easily, and more affordably since there is no need to visit the tax office, thereby creating efficiency and effectiveness. For tax authorities, using e-BPHTB allows them to process taxpayer documents through the system, eliminating the need for large stacks of paper documents. This facilitates the review of taxpayers' documents for BPHTB compliance, helping create a more environmentally friendly setting by reducing paper use.

Inhibiting Factors of E-BPHTB Online Implementation

Technologically Unfamiliar Population

The public's attitude toward technological advancements impacts the development of a country or region. A population that willingly embraces technological progress will drive further advancements. However, not everyone is knowledgeable about internet-based technologies or keeps pace with modernization, especially older adults. Most people dealing with BPHTB are elderly, as it often relates to land or building sales, inheritance, and gifts. Generally, older adults find it difficult to grasp new technologies due to their long-standing habits and are more likely to understand when someone explains things to them directly in detail. This issue must be addressed through public outreach programs that consider the characteristics of the local population. The lack of understanding of technological advancements, particularly in using e-BPHTB, is largely due to insufficient public outreach efforts.

Approval System

Government programs designed for the public should align with people's expectations for convenience. Simplifying the process of fulfilling tax obligations can increase tax compliance. This aligns with the concept proposed by Al-Debei et al. (2015) and Wadesango et al. (2018), which suggests that consumers' attitudes toward online systems are positively influenced by the credibility and reputation of the website. This means that if taxpayers perceive an electronic tax system as secure and easy to use, they are more likely to trust and adopt it. The e-BPHTB system still requires development to become more effective and efficient. One issue lies in the approval system within e-BPHTB. In practice, the use of e-BPHTB still takes considerable time to be validated by tax officers, as they need time to review taxpayers' documents. Therefore, the government needs to revise the e-BPHTB system to simplify the process and increase its usage.

Lack of Human Resource Quality in Using E-BPHTB Online

Improving the performance of human resources in tax administration can include enhancing the knowledge of tax officers to better understand the government programs they are responsible for. However, in reality, human resources—specifically tax officers—are still not fully capable of providing digital-based services. The training provided by Bapenda DKI Jakarta to UP3D tax officers has not been fully effective. This has led to tax officers not being fully prepared for the implementation of the e-BPHTB program. The facilities provided by Bapenda DKI Jakarta must be balanced with clear guidance on how to use e-BPHTB, both for the public and tax officers. Successful tax reform is supported by improvements in the quality of tax officers. Therefore, human resources must possess knowledge of how to operate the program and understand the policies implemented by the government. Training for tax officers is necessary to improve the quality of human resources. Additionally, the placement of trained personnel to serve the public in fulfilling their tax obligations must match the capabilities of the tax officers.

Evaluation of E-BPHTB Online Human Resource Competence

Improving the competence of tax officers in operating tax administration systems is a crucial effort in measuring the success of e-BPHTB implementation. Enhancing the performance of tax officers can contribute to system development, supported by responsive human resources capable of using the tax system effectively. The assignment of tax officers at UP3D to implement e-BPHTB has so far been limited to the dissemination of basic information. However, Bapenda DKI Jakarta has not yet provided adequate training and knowledge on how to use the e-BPHTB online system for tax officers. A key indicator of human resource success in this context is improving the conduct of tax officers. This means that the public will trust the system more willingly if human resources can act fairly by delivering equal quality service to all citizens.

Improving the quality of human resources can be achieved through training for tax officers who interact directly with the public to provide services. The next step would be to evaluate the performance of tax officers to ensure they are performing their duties within their area of responsibility. This evaluation is intended to measure the competence of tax officers in carrying out their tasks. Unfortunately, in the implementation of e-BPHTB, Bapenda DKI Jakarta, or the Regional Tax Collection Service Unit, has not conducted evaluations of tax staff performance. The evaluations carried out are only for monitoring BPHTB tax collection at all UP3D offices that contribute to local government revenues. Evaluations are conducted by the Revenue Agency to assess the progress of tax collections in order to maximize revenue. This is regrettable, as evaluating the performance of tax officers is necessary to measure their abilities and improve the quality of service. Enhancing human resource quality will also lead to improvements in the implementation of the e-BPHTB system.

Improvement of the E-BPHTB Application

The e-BPHTB system developed by the DKI Jakarta government simplifies the BPHTB tax process, making it a part of the technology-based government system. With e-BPHTB, taxpayers or notaries no longer need to visit the tax office to submit documents for validation or verification. BPHTB payments can also be made using ATMs. However, like any application, continuous improvements are necessary. The system needs to be regularly updated to eliminate any loopholes that taxpayers could exploit to avoid their tax obligations. Displaying the NJOP (Tax Object Sale Value) data in the calculation of the BPHTB tax owed would greatly assist the public in conducting self-assessments. Likewise, tax officers who check the calculations made by taxpayers will find it easier to verify the amounts since clear data is provided. This reduces the chances of system imperfections and opportunities for collusion between taxpayers and tax

officers, which could lead to tax evasion or avoidance.

Furthermore, to measure the success of a government-developed application, it is important to assess whether the e-BPHTB application has been effective and efficient in achieving its goals. The system must be functional, with e-BPHTB facilitating both online payments and the online submission of documents required for BPHTB validation. The public expects electronic services that foster efficiency, transparency, and government responsiveness. The e-BPHTB service represents a form of effectiveness that must be continually improved by developing better information technology infrastructure, redesigning simpler public functions, empowering tax officers, and providing comprehensive information. Since this service is funded by the taxes paid by citizens, the public also expects it to enhance efficiency through this government program.

KESIMPULAN

1. Based on the research results from the analysis of the implementation of e-BPHTB online in fulfilling local tax obligations, the following conclusions can be drawn:
 - a. Policies function as a guide for taxpayers to fulfill their tax obligations. BPHTB supervision has been implemented effectively. Supervision through tax clearance by tax officers has been conducted to prevent taxpayer fraud. Supervision is also carried out through evaluations and monitoring conducted by Bapenda DKI Jakarta in collaboration with UP3D and BPN.
 - b. The level of public compliance with BPHTB tax obligations can be considered good. However, the implementation of e-BPHTB has not significantly impacted BPHTB revenue and public compliance, as the system is still rarely used by taxpayers. This is due to the approval system, which still requires tax officers to manually check the required documents, resulting in a lack of efficiency and effectiveness in the e-BPHTB implementation. Additionally, in terms of processing time, the approval system does not provide a faster process, and the waiting time for approval from tax officers is the same as visiting the tax office directly.
 - c. Tax compliance through public trust in government programs is already considered good. The government's programs and infrastructure development for regional growth have provided tangible benefits, making daily activities easier for the public. One such program is e-BPHTB, which simplifies the process for taxpayers to fulfill their BPHTB tax obligations. However, the government still needs to maintain transparency regarding the funding used for regional development, fostering greater public trust and improving compliance. In this regard, the government has treated taxpayers fairly in terms of the benefits received and the rates applied.
2. The driving and inhibiting factors in the implementation of e-BPHTB are as follows:
 - a. The driving factors are divided into three main elements. First, the advancement of technology, as in the modern era, all members of society are required to utilize digital technology to support the development of a country. Second, the benefits experienced by taxpayers and tax authorities. The e-BPHTB online system facilitates the fulfillment of BPHTB tax obligations for both taxpayers and tax officers. Third, the COVID-19 pandemic, which forced the public to carry out activities from home to prevent the spread of the virus. Based on these factors, certain actions can be taken to encourage the implementation of e-BPHTB online, including disseminating information to all segments of society through social media and providing detailed direct information to taxpayers. Additionally, regulations should be enforced to

make the use of e-BPHTB online mandatory, further promoting its adoption.

- b. The inhibiting factors are divided into three categories: a technologically unfamiliar public, lack of human resource quality in using e-BPHTB online, and the approval system in the use of e-BPHTB. First, the public has been slow to adopt e-BPHTB due to a lack of knowledge about internet-based technology. Second, there is a need for evaluation and development of the e-BPHTB approval system, which is currently inefficient and ineffective. Third, the quality of human resources in using e-BPHTB online is lacking, as tax officers' understanding of the system remains inadequate. This is due to insufficient detailed education provided by Bapenda DKI Jakarta to tax officers.

3. Evaluation of the e-BPHTB Implementation is divided into two areas, as follows:

- a. Application Improvement. To increase the usage of e-BPHTB and similar programs, evaluation and development of the program must be conducted. If the program becomes easier to use, this will enhance the adoption of e-BPHTB, which could directly impact tax compliance and revenue. Currently, the success of the e-BPHTB online application has not yet achieved the desired level of effectiveness and efficiency, as it still requires an operator—tax officers—to manually review taxpayers' documents.
- b. Improving Human Resource Competence. Enhancing the competence of tax officers is essential to improving the quality of human resources in operating the system and deepening their knowledge of taxation. The success of e-BPHTB implementation, in terms of human resource competence, has not yet been fully realized. This is because the outreach and education provided by Bapenda DKI Jakarta to tax officers

at UP3D have not been thorough, and there has been no training on how to use the e-BPHTB system, resulting in tax officers not fully understanding how the program operates.

IMPLIKASI DAN KETERBATASAN

A recommendation for the DKI Jakarta Provincial Government is to carry out evaluations and monitoring related to ongoing government programs in collaboration with UP3D, which directly interacts with taxpayers. This should include assessing the performance of tax officers as a form of motivation to encourage improved performance. Additionally, the government could make the use of e-BPHTB mandatory across the board, with the condition of providing transparent information to the public about the receipt and allocation of tax-related government spending. This would help foster voluntary public trust and tax compliance.

A recommendation for taxpayers and tax officers is to actively seek information on how to use e-BPHTB through social media platforms managed by Bapenda DKI Jakarta's Pusdatin, such as Instagram, TikTok, and the website at pajakonline.jakarta.go.id. If the public has any feedback or concerns, they can be submitted via email to Bapenda DKI Jakarta. Progress in a region requires the participation of both the government and the public in supporting government programs.

With the evaluation of the e-BPHTB online system, it is hoped that the government will provide training to improve the quality of human resources among tax officers, enabling them to provide maximum service to the public. Additionally, large-scale information dissemination on how to use e-BPHTB should be conducted—not just outreach for paying BPHTB through e-BPHTB, but also detailed explanations on how to operate the system. Furthermore, improving the e-BPHTB application to

measure the success of the program should include upgrading the approval system to make it more effective and efficient.

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