
IMPLEMENTATION OF *OPSEN* ON REGIONAL TAXES AS A MECHANISM FOR INCREASING STATE REVENUE AND INCOME UNDER THE APPLICABLE LEGISLATION

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ABSTRACT

The tax sector is a dominant fiscal instrument of the Government in realizing social welfare, hence it is still in the top position as a source of state revenue and income. This becomes relevant if the government continues to collect and calculate taxes extensively and adds new types of taxes. Thus, state income remains stable and increases. However, this extensification creates problems in society that can create double taxes and increase the burden of taxes that must be paid, one of which is the regional tax opsen. This research uses a normative juridical approach with a descriptive-analytic type by examining secondary sources as primary data. This research aims to analyze the influence of the opsen method on the reality of taxation in Indonesia and determine the implications of the tax opsen implemented for the potential for double taxation imposed on taxpayers. From the results of this research, it is concluded that the existence of opsen between provincial and regional governments and district/city regional governments has implications for increasing the mandatory tax burden on taxpayers for taxable goods.

Keywords: *Tax Opsen, Regional Tax, Double Tax, Government, Taxpayer*

INTRODUCTION

Until recently State revenue and income from the tax sector is the largest source of revenue and income. The dominance of tax as income source means that Indonesia continues to utilize and explore types of tax sector income that can be extensive, both from the central and regional tax sectors. This tax is sometimes considered a form of burden because there are expenses that must be incurred in context of trading of goods and services includes taxable and taxable services, thereby increasing the operational costs of the goods and services they produce.¹ However, for economists, taxes are a government tool to meet funding needs and influence people's economic and psychological behavior. The burden on society on the one hand and the potential for quite significant revenues on the other hand for the government often means that the benefits and role of tax are viewed differently, according to the point of view of each party.

Regional governments can obtain income from taxation in three ways: sharing the results of taxes, collecting additional taxes (opsen, surcharge) on top of a tax collected by the Central Government, and finally, levies collected and retained by the Regional Government. The type of district/city tax is not limited, meaning that districts/cities can explore the potential of their financial resources other than those explicitly stipulated in the statutory regulations by determining their specific types of taxes as long as they meet the criteria specified in the Law. The definitive rate for district/city taxes is determined by Regional Regulation but cannot.

¹Sonny Sumarsono, (2010), *Manajemen Keuangan Pemerintahan*, Jogjakarta: Graha Ilmu, Edisi Pertama.

be higher than the maximum rate specified in the Law. Therefore, it provides an excellent opportunity for districts/cities to determine new taxes by going from non-existent to existing and changing tax status by transferring authority from the central government to regional governments. The same thing happens to the city of Palembang, which is continuously experiencing development.

Tax collection is a form of the obligation of citizens as taxpayers. It is proof of society's active role in helping state financing, the implementation of which is aimed at the welfare of the nation and state and is regulated in laws and government regulations.² Tax imposition itself in Indonesia uses a self-assessment system, which is a system that actively involves taxpayers who are given the opportunity and trust to contribute as a whole in carrying out their tax obligations, namely calculating the amount of tax owed by themselves, calculating the amount of tax that must be paid. Pay taxes, and report them to the tax office or tax officer. The representation of the implementation of this system is by looking at taxpayer compliance. The system can be implemented well if taxpayers have awareness, honesty and discipline to carry out their obligations following tax laws and regulations. Thus, central and regional taxes still have dimensions for calculating the amount of tax paid.

Regional Tax is a mandatory contribution to the Region owed by an individual or body which is coercive based on the Law, without receiving direct compensation and is used for Regional needs for the greatest prosperity of the people. There is a difference between regional taxes and regional levies in that regional levies are provincial levies as payment for particular services or permits which are expressly provided and/or granted by the Regional Government for the benefit of individuals or entities³ as stated in Article 1 number 21 and number 22 Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

Regulations regarding the taxation sector are regulated in Article 23A of the 1945 Constitution Amendment III. Article 23A of the 1945 Constitution reads, "Taxes and other levies of a coercive nature for state needs shall be regulated by law". The government uses taxes to carry out state responsibilities and greatly influences regulating, stabilizing and developing a country's economic activities. Sources of tax in Indonesia come from levies, loans, profits from State-Owned Enterprises (BUMN) or Regional-Owned Enterprises (BUMD), and individual and corporate taxpayers from corporate taxpayer companies in various industrial sectors.

Referring to the provisions of the Regional Government Law, there are sources of income or finance based on law, including:

- a. Source of Original Regional Income obtained from various regional tax sources and levies.
- b. Revenue from opsen or tax profit sharing.
- c. The source of regional revenue is in the form of subsidies from the central government.
- d. Source of revenue from regional companies.
- e. Source of loans from regional loans.

To manage regional government affairs, born as a consequence of autonomy, regions must be able to collect money as a financing instrument. Based on the Regional Government Law, the division of mandatory and optional affairs that the regional government must carry out is regulated. To finance the implementation of these affairs, provincial governments are given the authority to collect taxes and/or regional levies.

²Waluyo. (2008). Akuntansi Pajak, Jakarta: Salemba Empat, p. 2

³Article 1 number 21-22 Law Number 1 Year 2022 Regarding Financial Relations between Central Government and Regional Government.

Rationalization of regional tax opsen, including the PKB and BBNKB Opsen, replacing PKB⁴ and BBNKB⁵ revenue sharing, as well as accelerating district/city revenues; Opsen MBLB to fund provincial authority in issuing and supervising MBLB⁶ permits; Demand good synergy between provinces and city districts.

Conceptually, regional taxes collected by regions are as follows:

- a. Taxes collected by regional governments with regulations from the region itself;
- b. Taxes are collected based on national regulations, but the regional government determines the rates;
- c. Taxes determined and collected by local governments;
- d. Taxes are collected and administered by the government, but the results of the levies are given to, divided by, with or without additional levies by the central government.

Thus, if there is an opsen for taxes imposed, it will go into the local original income.

The definition of tax according to Article 1 number 1 of Law Number 6 of 1983, as most recently amended by Law Number 28 of 2007 concerning Tax Provisions and Procedures, is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law. Invitation, without receiving direct reciprocity, is used for state needs for the greatest prosperity of the people.⁷

Therefore, all citizens participate in increasing national development and realizing devotion by contributing to paying taxes. The higher the income from the tax payable, the greater the tax that must be paid, where the company tries to minimize the burden of the tax owed.

In 2021, the Ministry of Finance Cq. The Minister of Finance explained that the temporary realization of tax revenues had reached IDR 1,277.5 trillion or 103.9 per cent of the 2021 State Revenue and Expenditure Budget (APBN) target of IDR 1,229.6 trillion. This achievement grew 19.2 per cent from tax revenues in 2020, which amounted to IDR 1,072.1 trillion due to the impact of the Covid-19 pandemic. The improving performance of the 2021 APBN is a positive signal of continued economic recovery, which will become more assertive in 2022. The APBN will continue protecting public safety as a lever for economic recovery.⁸ In 2022, state income and receipts from the tax sector are estimated at IDR 1,277.5 trillion or 103.9% of the total APBN, even lower than the realization of the 2021 budget income and tax revenues.⁹

In Indonesia, the authority to collect taxes can be exercised by the state cq. The central and regional governments, both provincial and district/city regional governments. This is one of the divisions of tax authority where the central and regional governments simultaneously have tax authority over substantially the same subjects, objects, types and tax rates. One of the emerging developments is the tax opsen or piggyback tax system.

Simply put, opsen is a way of taxing authority owned by the sub-national government (SNG) by adding local/own tax rates to central taxes.¹⁰ The Directorate General of Fiscal Balance has provided several characteristics of tax opsen, including:

⁴Vehicle Tax

⁵Motor Vehicle Title Transfer Fee

⁶Non-Metal Minerals and Rocks

⁷Article 1 Number 1 Law Number 6 Year 1983 as Amended by Law Number 28 Year 2007 Concerning Tax Term and Procedure.

⁸Berita Kementerian Keuangan Republik Indonesia, Realisasi Pendapatan Negara 2021 Capai Rp 2.003,1 Triliun, Lampau Target Anggaran Pendapatan dan Belanja Negara 2021, pada 14 April 2022 melalui <https://www.kemenkeu.go.id/publikasi/berita/realisasi-pendapatan-negara-2021-capai-rp2003-1-triliun-lampau-target-apbn-2021/#:~:text=Menkeu%20memaparkan%20realisasi%20sementara%20penerimaan,Rp1.229%2C6%20triliun.>

⁹Kontan.Id, Anggota DPR: Target Penerimaan Pajak di 2022 Sudah Sesuai Realitas, pada 14 April 2022, melalui <https://newssetup.kontan.co.id/news/anggota-dpr-target-penerimaan-pajak-di-2022-sudah-sesuai-realitas>

¹⁰Taliercio, (2004). Subnational Tax Policy Design and Administration In Transition and Developing Economies. International Symposium on Fiscal Decentralization in Asia Revisited, 31–33.

- a. Has the right to impose an additional tax burden on central taxes in its region (jurisdiction);
- b. The regional government does not have discretion in determining the tax base, or in other words, the imposition base is the same as the central tax imposition base;
- c. Taxes are administered and collected by the higher Central Government and then distributed to the relevant regional treasury.

Based on the description above, the author will outline the main problems in this research, namely as follows:

1. How does the implementation of tax opsen affect the reality of taxation in Indonesia?
2. What are the implications of the tax opsen being implemented for the potential for double taxation imposed on taxpayers?

METHOD

The research method in this article is descriptive analysis with a normative juridical approach. The author uses primary legal materials in the form of statutory regulations, including Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Law Number 28 of 2007, amendments to Law Number 6 of 1983 concerning Tax Provisions and Procedures in Indonesia, Law Number 11/Drt/1957 concerning General Regional Tax Regulations and PP Number 68 of 2009 concerning Income Tax Article 21. The author also uses secondary legal materials such as books and journals as reference material.

ANALYSIS AND DISCUSSION

The Influence of Implementing Opsen on Tax Reality in Indonesia

Opsen is an addition (*bijslag*), calculated as a percentage of the principal tax (*hoofdsom*). In connection with this, it is logical that the opsen must always follow the *hoofdsom* in its increases, decreases and collections. This fact can also be explained by Article 39 and Article 40 of Law Number 11/ Drt/1957 concerning General Regional Tax Regulations, which state that the provisions that apply to the principal tax also apply to the opsen in question.¹¹

Furthermore, it is also formulated that tax opsen and fiscal fines for not being paid on time can be claimed for essential tax items. This follows the provisions regarding principal tax payment bills, including fines and opsen fines to taxpayers. In cases like this, the state can prioritise payment over other bills. It should be stated here that the fines levied for not complying with the payment of opsen at the stipulated time are for the state about state taxes and regions about local taxes.¹²

Referring to the definition from the Big Indonesian Dictionary (KBBI), additional tax is based on a certain percentage, usually for the benefit of local government cash.¹³ Thus, with additional levies, subjects and taxpayers of the tax opsen will follow the tax that is the opsen, and the object of the opsen will also follow the tax that is the opsen.

The party with the authority to determine the amount of the opsen is the party with the power to decide the *hoofdsom*. This principle is contained in Article 24 of Law Number 11/ Drt/1957 Concerning General Regional Tax Regulations, which states that the amount of opsen money collected based on a regional regulation is determined by the agency that determines

¹¹Article 39-40 Law Number 11/Drt/1957 Concerning General Regulations of Regional Tax.

¹²R.Soedargo, (1964), *Pajak Daerah dan Retribusi Daerah*, Bandung: Eresco, 1964, p 37 as cited from Mustaqiem, (2008), *Pajak Daerah Drama Transisi Otonomi Daerah*, Yogyakarta: UII Press.

¹³Kamus Besar Bahasa Indonesia, Opsen adalah, <https://kbbi.web.id/opsen>, accessed at p14th April 2022

the principal amount of tax subject to the opsen. This principle means that not all taxes can still be burdened with an opsen. Taxes whose rates are already high cannot possibly be loaded again with opsen because the pressure will be weighty on the people.

The party that is given the authority to determine the limit at which a tax may still be burdened again with an opsen is the party (agency) that created the tax itself. Therefore, opsen pressure must be monitored not to exceed the limit and is felt evenly. Based on this reality, Article 20 of Law Number 11/Drt/1957 concerning General Regional Tax Regulations requires prior approval from the President to establish, change or eliminate the opsen for a tax. Regions can collect opsen on state taxes, upper-level regional taxes, and their taxes.¹⁴

Opsen on regional tax principal at the upper level as long as the possibility of collecting such opsen is provided for in the regional tax regulations at that level. Based on the explanation above, it shows that the imposition of tax opsen is not something new in the field of taxation because there are already provisions in the law.

Currently, tax opsen has been implemented in several sectors, such as excise on tobacco products, which is the authority of the Provincial Government with a different name, namely Cigarette Tax. Based on the applicable articles, the cigarette tax is an additional levy on top of the excise tax imposed. Then there is Income Tax Article 21 and Income Tax. The income tax subject to additional levies is Income Tax Article 21 and Income Tax Articles 25 and 29. Other levies the province will impose are left entirely to the province concerned by the maximum rates stipulated in the law.¹⁵ Provinces will be given the authority to impose additional levies on income taxes collected by the centre.

The income taxes subject to additional levies are Income Tax Article 21 and Income Tax Articles 25 and 29. Additional levies that the provinces will impose are left entirely to the province concerned by the maximum rates stipulated in the law. Third, there is Hotel Tax and Restaurant Tax. An opsen will then be applied to both hotel and Restaurant Tax revenues. Hotel tax and restaurant tax will be applied as an opsen.

Tax revenues from hotel and restaurant taxes are the right of the district/city government. If the opsen is applied to both, there will be no changes regarding the authority to collect; changes will only occur to the party entitled to tax revenues. Tax collection on hotels and restaurants will continue to be carried out by districts/cities; with the implementation of the opsen, revenue from both taxes will be distributed to the province and of the three realities of the imposition of tax opsen above, also known as the piggyback tax system or sur tax or opsenten. Some experts mention a piggyback tax system.

According to Hymann and Brojonegoro, piggyback tax or tax opsen is a division of tax authority where the central and regional governments simultaneously have tax authority over the same subjects, objects, types and tax rates. This tax collection is carried out by imposing taxes on central taxes.¹⁶

One consideration of the existence of tax opsen is the intention of tax opsen in the region regarding SiLPA. State and regional revenues and income also have more or less calculated dimensions. SiLPA/SiKPA is the more/less difference between the realisation of LRA income and expenditure and financing receipts and expenditures in the APBN during one reporting period. SiLPA/SiKPA is presented in the Budget Realization Report and the Changes in Excess Budget Balance Report. Meanwhile, SAL is shown in the Report on Changes in Excess Budget Balance. SAL is influenced by SiLPA/SiKPA and the correction of the previous year's accounting errors. The report on changes in budget balance is only reported in the report.

¹⁴*Ibid.*

¹⁵Government Regulation Number 68 Year 2009 Regarding Income Tax, Article 21.

¹⁶Rosdiana, Penguatan Desentralisasi Fiskal Melalui Pengaturan Pajak Daerah: Naskah Akademik Raperda Pajak Daerah Kota, *Jurnal InfEstasi* Volume 8 Edisi 1, p 45.

- a. Several forms of transactions that correct SiLPA/SiKPA include:
- b. Return of the previous fiscal year's non-recurring income
- c. Realised exchange rate difference between cash in the State General Treasurer (BUN) and cash in the expenditure treasurer (in foreign currency)
- d. Correction of the return of financing receipts for the previous fiscal year

The remaining excess from the previous year's budget calculation (SiLPA) is revenue from financing used for:

- a. Covering the budget deficit if actual income is smaller than actual expenditure;
- b. Funding the implementation of follow-up activities for direct expenditure expenses; And
- c. Funding other obligations that have not been completed at the end of the fiscal year.

This aims to direct PKB and BBNKB revenues by reducing the excess budget balance (SiLPA) in the Provincial Regional Revenue and Expenditure Budget (APBD). When the tax opsen was implemented, the reality was that the SiLPA at the provincial level was still high because of the undivided PKB profit sharing. This argument is based on the fact that the remaining profit sharing from the Provincial Government is increased so that it is not adequately absorbed for other government programs and activities. With the policy of strengthening local taxing power, one of the new policies is the implementation of Opsen for regional taxes such as Motor Vehicle Tax. The implementation of the opsen is intended to increase regional independence without increasing the burden on taxpayers because tax revenues will be recorded directly as regional original income, as well as providing certainty regarding tax revenues and providing flexibility in spending on these revenues at each level of government compared to profit sharing schemes. Apart from that, the implementation of Opsen is also intended to increase synergies in collecting outstanding taxes, for example, PKB. With opsen, outstanding PKB will also give rise to PKB opsen receivables in districts/cities, which previously became complete provincial receivables. If districts/cities participate in receivables, then districts/cities will and must actively participate in collecting.

One of the countries that are the target and reference for this opsen is the implementation of a local piggyback tax on Motor Vehicle Tax (Vehicle Tax) in Hawaii. to reduce the negative impacts of motorised vehicles such as traffic jams and pollution. The implementation of the vehicle tax opsen in Hawaii is intended. Therefore, in its performance, the amount of the tariff imposed will also vary between regions depending on the level of congestion and air pollution produced.

Looking at the comparative construction in Hawaii, there are still weaknesses because tax opsen in Hawaii also functions as a regular end (regulation). The aim is to regulate the community's actions regarding the use of an item. However, with the normal end function, it is interpreted that motor vehicle goods must be limited and the additional burden on the taxpayer for taxable goods. This becomes an inconsistency when the taxpayer is said to be the party not burdened by this opsen because it is essentially a tax payment that will be bigger.

Potential Regional Tax Opsen as Double Tax Collection

Tax Opsen is an effort to increase state and regional revenues and revenues simultaneously. In 2022, Law Number 1 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) was ratified, but double taxation is potential. Article 1 number 61 of the HKPD Law states that opsen is an additional tax levy according to a certain percentage. Some of the tax opsen provisions that are regulated include:¹⁷

¹⁷Article 1 Number 61 Law Number 1 Year 2022 concerning Financial Relations between the Central Government and Regional Governments.

- a. Motor Vehicle Tax Opsen, or PKB Opsen, is the Opsen imposed by districts/cities on PKB principal by the provisions of statutory regulations.
- b. Motor Vehicle Title Transfer Fee Opsen, or BBNKB Opsen, is the Opsen imposed by districts/cities on BBNKB principal by the provisions of statutory regulations.
- c. The Non-Metal Mineral and Rock Tax Opsen, from now on referred to as the MBLB Tax Opsen, is the Opsen imposed by the province on the subject of MBLB Tax by the provisions of statutory regulations.

The correspondence to this additional levy can be seen in the MBLB Tax Opsen, a tax collected by the provincial government. Meanwhile, the taxes collected by the district/city government are Opsen PKB and Opsen BBNKB. This can increase regional independence without increasing the burden on taxpayers because tax revenues will be recorded as Original Regional Income, providing certainty regarding tax revenues and flexibility in spending on these revenues at each level of government compared to the profit-sharing scheme.

Tax Opsen also encourages the role of regions to extensive regional taxation for both provincial and district/city governments. This tax opsen levy results in a new levy as stated in Article 83 paragraph (1) of the HKPD Law that:¹⁸

- a. PKB Opsen is 66% (sixty-six per cent);
- b. BBNKB Opsen is 66% (sixty-six per cent); And
- c. MBLB Tax Opsen of 25o/o (twenty-five per cent),

These three tax opsen rates are calculated from the tax owed by the Taxpayer, and the relevant Regional Regulations will determine the regulation. Referring to Article 84 paragraph (1) of the HKPD Law, Opsen is collected simultaneously with the tax imposed by Opsen. From the formulation of this article, it is interpreted that if there is a tax (of a primary nature), then it is immediately added to the nominal opsen tax so that it becomes a more significant (burden) that must be incurred. This provision is enforced for 3 (three) years so that within three years of the enactment of this law, tax opsen will be imposed.

As quoted from *Bisnis Indonesia*, tax opsen have the potential to result in double taxation because taxpayers will pay deposits to more than one party, namely the provincial government and the district/city government. However, on the other hand, this opsen scheme is also intended to increase synergies in collecting outstanding taxes such as PKB. Through this opsen, the outstanding PKB will also give rise to PKB opsen receivables in districts/cities, which previously became full provincial receivables.¹⁹

The tax opsen provisions are a form of restructuring of regional taxes, which become taxes on certain goods and services. However, suppose we refer to the concept of tax opsen in the HKPD Law. In that case, it is provincial and district/city tax opsen as a replacement for profit-sharing schemes and adjustments to authority. Furthermore, central and regional tax synergy can be implemented.

However, the justification for profit sharing being converted into opsen is not based on law. This is due to the conception that profit sharing is not carried out using a tax scheme. According to the Tax Law and Procedures, tax is a taxpayer's contribution to the State which is owed by an individual or entity which is owed by an individual or entity and which can be

¹⁸Article 83 Paragraph (1) Law Number 1 Year 2022 concerning Financial Relations between the Central Government and Regional Governments.

¹⁹Idx Indonesia, Opsen Berpotensi Timbulkan Pajak Berganda, https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENTSTOCK/From_EREP/202109/40e3f
Accessed at 8 November 2022.

enforced and levied by law, and does not receive compensation in return. Directly and used for State needs for the greatest prosperity of the people.²⁰

In line with that, the definition of tax according to NJ. Peldman, in the book *De Over Heidsmiddelen Van Indonesia* (translation), states: tax is an achievement that is imposed unilaterally by and is owed to entrepreneurs (according to the norms set in general), without any counter-achievement that can be demonstrated in individual terms, intended to finance government expenditure.

According to Rochmat Soemitro, quoted by Madiasmo, "Taxes are people's contributions to the State treasury based on the law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and which are used to pay for general expenses."²¹

According to S.I. Djajadiningrat, quoted by Siti Official: "Tax is an obligation to hand over assets to the State treasury which are caused by circumstances, events and actions which give a certain position, but not as a punishment, according to regulations set by the government and can be forced, but there is no reciprocal service from the State directly to maintain general welfare."²²

Based on the doctrine above, it shows that there is a tendency for taxes to be a mandatory contribution that is issued, and the public does not receive direct (indirect) contra-performance. As stated in regional laws and regulations, this mandatory contribution uses a tariff system with juridical legitimacy in its determination. Meanwhile, the concept put forward in the HKPD Law refers more to a substitution for the imposition of other contributions paid by taxpayers to the government.

This concept of restructuring and decentralisation can have implications for mainstreaming state revenue revenues in one sector. However, equating the profit-sharing scheme's position between the government and taxpayers with tax opsen is a degradation of the concept of tax. Based on the function that tax has the following functions:

- a. The function of the budget is to finance its expenses as a source of funds for the government.
- b. The function of regulating (regular) is to regulate or implement the government in the socio-economic field.

Thus, the function of regional tax opsen cannot be generalized to the regular function of taxes (principal). Moreover, the concept of secondary-mandatory tax opsen means that the principal debt position increases significantly. The problem is, if a taxpayer underpays the tax owed against the tax opsen, can they also be subject to administrative, criminal and/or state organisational/administrative sanctions? Even though the tax opsen is directly accumulated in the taxpayer's tax payable, it is ambiguous when the tax opsen can be restituted for tax.

CONCLUSION

The existence of tax opsen between provincial, regional governments and district/city regional governments has implications for increasing the taxpayer's tax burden on taxable goods. This is because tax opsen withdrawals are based on the percentage rate as stated in the HKPD Law on the tax owed. Suppose you look at a more comprehensive perspective. In that case, tax opsen can be used as a stimulant for reducing revenue sharing in regional government budgets through the SiLPA scheme in provincial and regional governments so that they can be better distributed to the community. It is hoped that they can increase regional independence

²⁰Mardiasmo. (2009) *Perpajakan*. Edisi Revisi. Yogyakarta: Penerbit Andi Muljono Djoko, p 22-23.

²¹Waluyo, (2017), *Perpajakan Indonesia*, Jakarta: Salemba Empat, p 3.

²²Siti Resmi, (2009), *Perpajakan ,Teori dan Kasus*. Yogyakarta: Salemba Empat. p.1.

without increasing the burden on taxpayers because tax revenues will recorded as PAD and provide certainty in tax revenues.

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