

## Analysis of the Impact of Swallow's Nest Tax on Local Revenue in the City of Bitung

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### ABSTRACT

This research uses a qualitative descriptive approach with data collection through interviews, observation, and documentation. Data was obtained from employees of the Regional Revenue Agency of Bitung City and tax revenue documents from 2020-2024. The results show that Swiftlet Nest Tax revenue experienced significant fluctuations with drastic declines in 2023-2024. The main constraints include minimal socialization, low taxpayer understanding of the self-assessment system, unrealistic target setting, suboptimal data collection system, business characteristics with long productivity waiting periods, weak supervision, and lack of incentive programs. The recommended optimization strategies include intensification of socialization and education, improvement of data collection systems, development of digital information systems, provision of fiscal incentives, strengthening of human resource capacity, realistic target setting, strengthening supervision, and development of empowerment programs.

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## **INTRODUCTION**

Local governments have a big responsibility in providing public services, infrastructure development, and improving community welfare. In carrying out this function, local governments need a stable and sustainable source of financing. One of the main sources of regional financing is Regional Original Revenue (PAD), which reflects the fiscal independence of a region. Regional Original Revenue (PAD) as stipulated in Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments which consists of regional taxes, regional levies, the results of segregated regional wealth management, and other legitimate original revenues. Of the four components, regional taxes are the largest contributor to PAD and are the main indicator of the extent to which regions are able to explore their fiscal potential optimally.

One type of regional tax that has great potential but is still not being worked on optimally is the Swallow's Nest Tax. This tax is imposed on the extraction and/or business of swallow nests that have high economic value, both for domestic consumption and international export markets. Swallow's nest commodity is in great demand in the Asian market, especially China, Hong Kong, and Singapore, which makes it a basic ingredient for nutritious foods and traditional medicines with a selling value of millions of rupiah per kilogram. Indonesia, with the second longest coastline in the world and a tropical climate that supports swallow habitat, has great potential as a producer of swallow nests. Various coastal areas and archipelagos in Indonesia have developed a swallow's nest cultivation industry, but its contribution to PAD is still not optimal. This is in line with the findings of Syafrudin's (2023) research which shows that the contribution of swallow's nest tax to Regional Original Revenue (PAD) in Sadu District, East Tanjung Jabung Regency, is still very small with a percentage of less than 1% of the total PAD. A similar study by Andriani et al. (2024) in Polewali Mandar Regency also shows that the contribution is still very low with an average of 0.82% per year to regional tax revenues during the 2019-2023 period. Similarly, research by Indriani et al. (2022) in Toli-Toli Regency showed that the contribution of swallow nest tax to PAD was very low with very few criteria due to the lack of government attention and taxpayer awareness.

Bitung City, as a strategic port and trade city in North Sulawesi Province, holds great potential in the development of the swallow's nest business. The geographical position of Bitung City which is on the swallow migration route, coupled with favorable climatic and topographic conditions, creates an ideal environment for the development of the swallow nest cultivation industry. It is recorded that from year to year, the swallow business continues to grow with the emergence of swallow houses, both those that have official permits and those that have not been administratively recorded. This potential was then captured by the Bitung City Government by stipulating Bitung City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies as the legal basis for swallow tax collection. Based on preliminary data obtained from the Bitung City Regional Revenue Agency, the number of swallow nest cultivation business units in Bitung City has experienced significant growth in the last five years. However,

the physical growth of these business units is not balanced by a proportionate increase in tax revenue, which indicates a gap between potential and realization of tax revenue. Along with this growth, the opportunity to increase PAD from this sector is also wide open. This potential was then captured by the Bitung City Government by stipulating Bitung City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies as a strong legal basis in swallow tax collection. This Regional Regulation is a replacement for the previous regulation and is adjusted to the latest provisions in Law Number 1 of 2022 concerning HKPD.

In Article 36 of the Regional Regulation, it is explained that the object of the Swallow's Nest Tax is the taking and/or business of swallow's nest, while the subject is an individual or entity that carries out these activities. The basis for imposing the tax refers to the selling value of the swallow's nest, and the rate is set at 10% as stipulated in Article 38. This Regional Regulation emphasizes the importance of swallow tax as one of the sources of regional revenue that must be managed professionally, systematically, and transparently. However, the implementation of this Regional Regulation in practice faces various complex challenges. Based on initial observations and discussions with the Bitung City Regional Revenue Agency, there are indications that the realization of swallow's nest tax revenue is still far from the optimal potential that should be achieved. Based on Bitung City's Swallow's Nest (SBW) tax data from 2020 to 2024, it can be seen that the number of taxpayers and the realization of tax revenue still fluctuate from year to year. In 2020, the number of taxpayers recorded was relatively small, along with the non-optimal data collection and socialization of 5 taxpayers. From 2021 to 2023, there was an increase in the number of registered taxpayers to 8 taxpayers, but the realization of tax revenue has not shown a significant increase. Entering 2024, after the enactment of Bitung City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies, the number of taxpayers will begin to be more administratively recorded, although the level of compliance in tax reporting and payment still faces obstacles. Data for 2025 shows that the potential for tax revenue from the swallow sector is getting bigger with the increase in business units, but the realization remains low compared to the existing potential.

The low realization of revenue compared to the existing potential can be caused by various structural and operational factors. First, there is still a low awareness and understanding of taxpayers of their tax obligations, especially related to the mechanism of calculating, reporting, and paying the swallow's nest tax. Second, the weak data collection and identification system of swallow houses in the field, which causes many business units to operate but are not recorded in the tax database. Third, the limited human resources and infrastructure in the Regional Revenue Agency in terms of supervision, monitoring, and enforcement of tax laws for special sectors such as the swallow's nest tax. Fourth, the lack of comprehensive socialization and education to the swallow entrepreneur community regarding the contents, provisions, and obligations in Regional Regulation Number 1 of 2024. Fifth, there is a negative perception from some swallow entrepreneurs who consider taxes as an additional burden without

understanding the mutual benefits in the form of infrastructure development and public services that can support the development of their businesses. Sixth, the complexity in determining the selling value of swallow's nest as the basis for imposing taxes, considering that the price of this commodity is highly volatile and influenced by various domestic and international market factors. This situation poses the main problem, namely the low contribution of the swallow's nest sector to the Bitung City PAD, even though the potential of this sector is quite large. On the other hand, the government's expectations to increase PAD through diversification of tax sources have not been well realized. The gap between potential and revenue realization is a strong reason for the need for more in-depth research on tax management from a comprehensive perspective.

Academically, this condition also reflects the existence of a research gap. Where there have not been many studies that specifically and systematically analyze the calculation mechanism, collection process, and contribution of the Swallow's Nest Tax to Regional Original Revenue, especially in Bitung City. Previous studies have focused more on major taxes such as hotel, restaurant, entertainment, or billboard taxes that have a broader taxpayer base and a more established administrative system. In fact, alternative tax sectors such as the swallow's nest tax hold fiscal potential that has not been worked on to the maximum and requires a special approach in its management. The unique characteristics of swallow's nest commodities, ranging from the cultivation process that takes a long time, dependence on natural factors, to high price fluctuations in the international market. The results of the research are expected to provide empirical input for local governments to improve tax collection strategies and increase the sector's contribution to regional development. Thus, the research that analyzes the calculation, collection, and contribution of swallow's nest tax revenue to Regional Original Revenue in Bitung City is very relevant and urgent to be carried out in order to fill the gap in academic literature while making a practical contribution to the development of more optimal regional fiscal policies.

## **LITERATURE REVIEW**

### ***Definition of Accounting***

Kieso, Weygandt, and Warfield (2022:3) explain that accounting is a process that includes identifying, measuring, and communicating financial information about an economic entity to interested parties. In addition, accounting is also classified into two main categories, namely financial accounting and management accounting.

### ***Taxes***

Law No. 7 of 2021 which has undergone several changes, most recently through Law No. 6 of 2023 concerning General Provisions and Tax Procedures, in Article 1 in paragraph 1 explains that taxes are mandatory contributions to the state owed by individuals or entities, which are coercive based on the provisions of the law, without any direct reward. and used and used for the benefit of the country in order to realize as much as possible for the prosperity of the people.

### ***Tax Function***

Mardiasmo (2023:4) states that taxes have four main functions, namely:

1. Budget Function. Taxes have a role as one of the main sources of state revenue allocated to finance various government needs and expenditures.
2. Function Settings. Taxes play a role as an instrument of government policy in the social and economic fields. As an illustration, the application of high tax rates on alcoholic beverages aims to reduce their consumption rate, while the imposition of high taxes on luxury goods is intended to reduce the tendency of people's consumptive behavior.
3. Stability Function. Taxes provide the government with the ability to provide adequate funds to implement stabilization policies, especially in maintaining price stability so that inflation can be controlled.
4. Revenue Redistribution Function. Taxes collected by the state are allocated for the benefit of the community at large, including in supporting the development process. The allocation has a positive impact, including the creation of new jobs which in turn contributes to increasing people's income.

### ***Types of Taxes***

Karmila (2018:11) explained that the types of taxes are as follows:

1. Based on the Polling Institution
  - a. State tax, which is a tax which is collected by the central government through the DGT.
  - b. Regional tax, which is a tax whose collection is carried out by the local government through the regional revenue office.
2. Based on the Category
  - a. Direct tax, which is a tax that is a burden on the taxpayer directly and cannot be transferred or charged to another party.
  - b. Indirect tax, which is a tax which in its implementation can be transferred or charged to another party, either partially or fully.
3. By Its Properties
  - a. Subjective tax, which is a tax whose imposition takes into account the personal condition of the taxpayer, such as the status or dependents of the family, which functions as a deduction of income.
  - b. Objective tax, which is a tax that in its imposition is based on a certain object or event that occurs, without the need to pay attention to the personal circumstances of taxpayers.

### ***Tax Collection System***

Siti Resmi (2019:28) stated that there are three tax collection systems that can be applied, namely:

1. Official Assessment System

This tax collection system gives the authority to the tax apparatus to directly determine the amount of tax payable every year, while still being guided by the provisions of the applicable tax laws and regulations.

2. Self Assessment System

This tax collection system gives taxpayers the authority to calculate and determine the amount of tax owed each year, based on the provisions of the applicable tax laws and regulations.

3. With Holding System

This tax collection system gives authority to third parties who will be appointed to withhold or collect taxes and determine the amount of tax payable by taxpayers, while still referring to the provisions of tax laws and regulations.

***Regional Taxes***

In accordance with Law No. 1 of 2022 concerning HKPD, it is explained that regional taxes, hereinafter referred to as taxes, are mandatory contributions that must be paid to the regions by individuals and entities. This tax is coercive in accordance with the provisions of the law, does not provide direct rewards to payers, and is allocated to finance regional needs in order to realize the greatest possible prosperity of the people.

***Definition of Swallow's Nest Tax***

Swallow's nest tax is defined as a mandatory levy imposed by the regency/city local government on the collection and/or operation of swallow's nest in accordance with Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments (HKPD) which is a substitute for Law No. 28 of 2009.

***Calculation of Swallow's Nest Tax***

Swallow's nest tax is a regional tax in the Regency/City category that is imposed on swallow's nest taking and/or business activities. Based on Law Number 1 of 2022 concerning HKPD and Government Regulation Number 11 of 2023, the swallow's nest tax rate is set at 10% of the selling value of swallow's nest.

The formula for calculating the swallow's nest tax is:

$$\text{Tax Payable} = 10\% \times \text{Selling Value of Swallow's Nest}$$

***Legal Basis for Swallow's Nest Tax Collection***

The legal basis that regulates the collection of swallow's nest tax in Indonesia:

- a. Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments (HKPD), which replaces Law No. 28 of 2009.
- b. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (before being replaced).
- c. Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Regional Tax Collection.
- d. Regulation of the Minister of Finance related to the management of regional taxes, including the wallet bird's nest tax.

- e. Regional Regulations (Perda) of each district/city that specifically regulate.
- f. Regent/Mayor Regulation as an implementing regulation that is more technical than the Regional Regulation related to the wallet bird's nest tax.

### *Swallow's Nest Tax Object*

The objects of swallow's nest tax include:

1. Taking swallow nests from natural habitats such as natural caves, cliffs, or other natural locations where swallows nest naturally.
2. The business of swallow nests is carried out in a special building managed for cultivation or breeding purposes, which is generally known as a swallow house or swallow building.
3. Swallow's nest harvest both from natural habitats and from cultivation/captivity, which includes:
  - a. White Swallow's Nest .
  - b. Black Nest .
  - c. Swallow's nest that has undergone a cleaning process and that has not been cleaned.
4. Swallow's nest processing activities carried out as part of the swallow's nest business).

### *Criteria for Contribution to Bird's Nest Tax*

According to Dr. Gunawan Wiradi (2022), the criteria for the contribution of swallow's nest tax is a comprehensive approach that integrates sustainable economic assessment, social impact evaluation, effective collection mechanisms, and contribution to regional development as a strategic instrument to measure and optimize the tax potential of the swallow's nest cultivation sector.

The contribution of the Swallow's Nest Tax can be calculated with the following formula:

$$\text{Contribusi} = \frac{\text{SBW Tax Collection}}{\text{Local Revenue Realization}} \times 100\%$$

### *Presentation of Contribution Criteria*

**Table 1. Presentation of Contribution Criteria**

Percentage %	Contribution Criteria
< 20%	Very Low
20% - 29%	Low
30% - 39%	Medium
40% - 50%	Height
> 50%	Very High

## **METHODOLOGY**

### ***Types of Research***

This study uses a qualitative descriptive approach. According to Sahir (2021:6), the qualitative descriptive research method is an approach that studies certain phenomena based on perception, by producing descriptive analysis in the form of oral narratives of the object being studied. Qualitative research allows researchers to dig into information in depth regarding the experiences, perceptions, and views of tax consultants related to the evaluation of the main functions of the tax consultant's duties and aims to describe the phenomenon being studied carefully and in detail.

### ***Place and Time of Research***

This research will be carried out at the Regional Revenue Agency of Bitung City which is located at Jl. Sam Ratulangi No.45, Central Bitung, Kec. The research time will be carried out starting in August until it is completed.

### ***Types, Sources, and Data Collection Methods***

The types, sources, and methods of data collection in this study are described as follows. The types of data used in this study consist of two types, namely qualitative data and quantitative data. Qualitative data is data obtained in the form of information through interviews conducted with predetermined sources or respondents. In this study, qualitative data was obtained from the results of interviews in the form of questions asked to employees of the Bitung City Regional Revenue Agency related to the Swallow's Nest Tax. In addition, this study also uses quantitative data. Quantitative data is data presented in the form of numbers, namely in the form of data on Swallow's Nest Tax revenue in Bitung City from 2020 to 2024 and data on Swallow's Nest Tax transactions in Bitung City in the period of 2020-2024.

The data sources used in this study consist of primary data and secondary data. Primary data is data obtained directly from the party concerned through interviews and documentation with informants who in this study are employees of the Bitung City Regional Revenue Agency related to the management of the Swallow's Nest Tax. Meanwhile, secondary data is data obtained indirectly from related parties in the form of documents or archives that have been available. Secondary data in this study was obtained from the Bitung City Regional Revenue Agency in the form of documents related to the Swallow's Nest Tax.

The data collection methods used in this study are interviews and documentation. Interviews are a data collection technique that is carried out through a question and answer process between researchers and information sources, namely officials, heads of fields, and staff related to the Swallow's Nest Tax in Bitung City. In addition, documentation is a data collection technique that is carried out by collecting and studying reports, documents, and records related to Swallow's Nest Tax data in Bitung City.

### ***Data Analysis Methods and Processes***

In this study, the analysis method used to discuss the problem is the qualitative descriptive analysis method. The qualitative descriptive analysis method was used to analyze the results of swallow's nest tax revenue from interviews and documentation related to policy implementation and obstacles faced in the collection of swallow's nest tax in Bitung City.

The data analysis process in this study is carried out through the following stages:

1. In the first stage, the researcher collected data related to research regarding the general overview of the research object and data related to the Swallow's Nest Tax in Bitung City. Data was taken from the Bitung City Regional Revenue Agency in the form of swallow's nest tax revenue data for 2020-2024, PAD realization data, and the results of interviews with BAPENDA employees.
2. In the second stage, the researcher presented and processed data by analyzing the development of Swallow's Nest Tax revenue and analyzing the mechanism for determining, calculating and collecting Swallow's Nest Tax carried out by the Bitung City Regional Revenue Agency. Qualitative data from the interview results were analyzed to identify inhibiting factors and policy implementation.
3. The third stage is to make conclusions based on the results of qualitative analysis regarding the contribution, development, and obstacles in the collection of the Swallow's Nest Tax in Bitung City, as well as provide suggestions for increasing the tax revenue based on the findings of the research.

## **RESEARCH RESULT**

### ***Development of Swallow's Nest Tax Revenue in Bitung City for the 2020-2024 Period***

To provide an overview of the development of Swallow's Nest Tax revenue in Bitung City, the following table 4.1 presents target data and the realization of tax revenue over the last five years: the case for building NJOP. Furthermore, the total NJOP is obtained through the sum of the two components.

**Table 2. Target and Realization of Swallow's Nest Tax Revenue in Bitung City for 2020-2024**

Year	Target (Rp)	Realization (Rp)
2020	Rp 2.000.000	Rp 0
2021	Rp 9.000.000	Rp 9.628.000
2022	Rp 10.000.000	Rp 13.000.000
2023	Rp 20.000.000	Rp 10.000.000
2024	Rp 60.000.000	Rp 6.500.000

*Source: Bitung City Regional Revenue Agency (2025)*

Based on Table 2 above, it can be seen that the revenue of the Swallow's Nest Tax in Bitung City has fluctuated quite significantly during the period 2020 to 2024. In 2020, even though a target of IDR 2,000,000.00 has been set, there will be no realization of tax revenue at all. This indicates that in that year there were no taxpayers who made payments or the data collection and collection system of wallet bird's nest tax was not optimal.

The year 2021 showed a significant improvement with the realization reaching IDR 9,628,000.00 from the set target of IDR 9,000,000.00. This achievement shows that the realization of revenue exceeds the target that has been set. The positive trend continued in 2022 where the realization of revenue reached IDR 13,000,000.00 from the target of IDR 10,000,000.00 which was the highest achievement during the observation period.

However, in 2023 there will be a drastic decrease where the realization of revenue only reaches IDR 10,000,000.00 from the target that has been increased to IDR 20,000,000.00. This decline is getting sharper in 2024, where even though the target has been significantly increased to Rp 60,000,000.00, the realization of revenue has actually dropped to only Rp 6,500,000.00 from the target.

This drastic decline is due to several major obstacles faced in tax collection:

1. Number of Registered Taxpayers

**Table 3. Number of Registered Swallow Nest Taxpayers in Bitung City in 2020-2024**

Year	Number of Taxpayers
2020	5
2021	8
2022	8
2023	8
2024	10

*Source: Bitung City Regional Revenue Agency (2025)*

The data in Table 3 shows that although the number of registered taxpayers increased from 5 business units in 2020 to 10 business units in 2024, the level of compliance in tax payments actually shows an inconsistent trend. Based on the results of an interview with Mrs. Nizma Makarim, "the number of taxpayers in Bitung City is almost the same every year. And only about 3 or 4 taxpayers pay out of about 8 taxpayers recorded." - Mrs. Nizma, Head of Data Processing Subdivision

In 2020, of the 5 registered taxpayers, none made tax payments. The years 2021 to 2023 showed an increase with 3 to 4 active taxpayers paying out of 8 registered taxpayers. However, in 2024, although the number of registered taxpayers will increase to 10 business units, the number of active paying will actually decrease. This condition indicates a serious problem in taxpayer compliance and the effectiveness of the tax collection system.

2. Factors Influencing Revenue Fluctuations

Based on the results of interviews with informants from the Bitung City Regional Revenue Agency, there are several internal and external factors that dominate fluctuations in swallow's nest tax revenue:

a. Internal Factors

- a) The lack of supervision, as expressed by Mr. Kevin Kambey, "from internal factors, it is indeed in terms of supervision that it is still less than a lot." - Mr. Kevin, Head of Registration and Data Collection

This was also confirmed by Mr. David S. Rompas who stated, "torang kwa if from supervision is indeed somewhat lacking because it is difficult to find the business owner."- Mr. David, Field Staff .

- b) The Lack of Taxpayer Understanding, Mrs. Nizma Makarim explained, "so maybe from the understanding of taxpayers who do not understand this tax. Because many of the dorang do not want to pay for the reason of their production or because they may have thought that they have paid land and building taxes it means that they have not paid the swallow's nest tax." - Mrs. Nizma, Head of Data Processing Subbid.

The same thing was also conveyed by Mr. Kevin who stated, "many of them think that if they have paid the land and building taxes, they will no longer pay the swallow's nest tax." - Mr. Kevin, Head of Registration and Data Collection.

- c) Difficulties in Identifying Business Owners, Mr. David S. Rompas revealed a significant obstacle in data collection, "The hardest thing to record is because this swallow's nest the owner does not live there, only to meet people who are guarding kong, people who are guarding this nyanda have access numbers to those who have most of them continue to be in the field mo ask for the owner's number dorang nimau kasih so how many times torang pigi nyanda mo dapa information who owns it." - Mr. David, Field Staff

Lack of Socialization, from the results of interviews with the three informants, it was revealed that there has never been a special socialization regarding the swallow's nest tax to taxpayers.

- d) Mr. Kevin said, "the technical approach is usually like with other taxes, so friends in the field see that there is a new tax and approach them, give information about the swallow's nest tax, and that's it." - Mr. Kevin, Head of Registration and Data Collection.

b. External Factors

- a) Decrease in Business Productivity, Mr. Kevin Kambey explained, "So the first thing when the torang came down, many of them said that the quality of their production decreased because this is a bird, so it is uncertain where he likes to be." - Mr. Kevin, Head of Registration and Data Collection .
- b) This was also confirmed by Mrs. Nizma Makarim, "there is still a lack of business because the swallows have not made many nests in their place." - Mrs. Nizma, Head of Data Processing Subdivision.
- c) Changes in Tax Rates, With the enactment of Bitung City Regional Regulation Number 1 of 2024, the swallow's nest tax rate has increased from 5% to 10%. As explained by Mrs. Nizma Makarim, "So the change in regulations in 2024 where the change in tariffs has increased from 5% to 10%." - Mrs. Nizma, Head of Data Processing Subdivision.

This rate increase has the potential to affect taxpayers' compliance in fulfilling their tax obligations.

***Collection of Land Rights Acquisition Duty and Buildings at the Manado City Regional Revenue Agency***

The collection of BPHTB at the Manado City BAPENDA is carried out based on the provisions of the Manado City Regional Regulation Number 1 of 2024. The collection mechanism uses a self-assessment system whose implementation is assisted by intermediaries, namely the Land Deed Making Officer (PPAT) and the auction office. The mechanism is as follows:

1. The first step starts with the receipt and filling out the BPHTB SSPD form by taxpayers. This process is now digitally integrated. Charging is done with the help of PPAT and must be completed accurately. Filling is done digitally through the PD Attraction Application system, especially by PPAT, which already has a system access account from BAPENDA.
2. After the SSPD is sent digitally, BAPENDA officers verify:
  - a. Ensure the transaction value is not lower than the NJOP.
  - b. Review tax object zones (e.g., Megamas areas with high NJOPs).
  - c. Adjusting certificate and PBB data to ensure the suitability of area and location If significant irregularities or differences are found, a field survey will be conducted to ensure the correctness of the data.
3. After the BPHTB SSPD is filled out and signed and stamped, the taxpayer submits it to BAPENDA for verification and data completeness.
4. Once the SSPD is verified and approved, a Virtual Account (VA) is issued for the payment process. Taxpayers can then pay through various available bank channels, not limited to Bank SulutGo, to avoid delays due to banking system disruptions.
5. At the payment stage, the Taxpayer submits a BPHTB Regional Tax Deposit Letter (SSPD) that has been verified and declared valid to the Manado City BAPENDA Revenue Treasurer. The handover was carried

out at the same time as the payment obligation of BPHTB through the authorized treasurer.

### *Efforts that Have Been Made and Strategies for Optimizing Swallow's Nest Tax Revenue*

#### a. Efforts Made

Based on the results of interviews with informants from the Bitung City Regional Revenue Agency, several efforts have been made to increase swallow's nest tax revenue, although there are still limitations in its implementation.

##### 1. Technical and Administrative Approach

Mr. Kevin Kambey explained the approach taken, "If the technical approach is usually like with other taxes, so friends in the field will see the appearance of a new tax, approach, give information, and give information about the swallow's nest tax, and that's it." - Mr. Kevin, Head of Registration and Data Collection.

From the administrative side, Mrs. Nizma Makarim added, "Torang has carried out several steps such as manual and digital recording into taxpayer databases, issuance of regional tax declarations (SPdPD). The billing administration is also not done in accordance with the SOPs, but it still faces obstacles such as the lack of exact data on the number of swallow buildings and the lack of reporting from business owners." - Mrs. Nizma, Head of Data Processing Subdivision.

##### 2. Utilization of Information Technology

In terms of the use of information technology, Mr. Kevin said, "If the existing Torang information technology is that the Bitung City Bapenda has FB, but it is not only a swallow's nest but it covers all taxes. And also, if there are activities related to taxes, put them all there." - Mr. Kevin, Head of Registration and Data Collection.

Mr. David S. Rompas also confirmed, "I have a FB account that informs information about taxes in Bitung City, including the swallow's nest tax, so all information and activities about taxes are all in that account." - Mr. David, Field Staff.

##### 3. Field Visits

Mrs. Nizma Makarim explained the direct efforts made, "such as going directly to the field, so that the torang can immediately meet with the taxpayer to inform the dorang so that they can understand about this swallow's nest tax." - Mrs. Nizma, Head of Data Processing Subdivision.

However, Mr. David S. Rompas revealed the obstacles faced, "The hardest thing to record is because this swallow's nest the owner does not live there, only to meet people who take care of this person and they have an access number to the owner." - Mr. David, Field Staff.

b. Optimization Strategies to Implement

Based on the results of interviews with informants and analysis of existing problems, the following are optimization strategies that need to be implemented:

1. Intensification of Socialization and Education

The three informants emphasized the importance of socialization as the main strategy.

Mr. Kevin stated: "One of the strategies that we must always do is to inform the taxpayer, especially if there is a new taxpayer." - Mr. Kevin, Head of Registration and Data Collection

Mrs. Nizma Makarim added: "The biggest obstacle is only the difficulty of finding the business owner. And to overcome this, torang will conduct socialization about this swallow's nest tax so that it can also be close to taxpayers." - Mrs. Nizma, Head of Data Processing Subdivision

Mr. David S. Rompas also emphasized: "So the strategy is to inform taxpayers to provide information. And also we will increase supervision and socialization to them." - Mr. David, Field Staff

c. Improvement of the Data Collection System

Given that the main obstacle is the difficulty of identifying business owners, it is necessary to do:

1. Comprehensive field survey to identify all swallow business units including those that have not been registered.
2. Construction of an integrated database with complete information on taxpayer profiles and business characteristics.
3. Coordination with sub-districts to obtain data on swallow building owners.

***Periodic data updates at least 3 times a year***

1. Formation of Taxpayer Mindset

Mr. Kevin emphasized: "So the long strategy is that we must form the mindset of taxpayers so that they really understand that the business is obliged to report and pay taxes and then supervision in terms of rules so that there is a local regulation as a benchmark." - Mr. Kevin, Head of Registration and Data Collection.

Mrs. Nizma Makarim also said the same thing: "So a long strategy like the one mentioned earlier, so you have to form a taxpayer mindset so that you understand very well that the business is obliged to report and pay taxes so that this tax can be sustainable. So the way to do this is to socialize." - Mrs. Nizma, Head of Data Processing Subdivision.

The formation of this mindset can be done through:

- a. Ongoing education on tax obligations and self-assessment system.
- b. Explanation of tax benefits for regional development.
- c. Providing examples of best practices from compliant taxpayers.
- d. Persuasive and personal approach to taxpayers.

## 2. Strengthening Supervision

Mr. David S. Rompas stated the importance of strengthening supervision, "so it is important to increase the understanding of taxpayers to report and pay taxes and even if there is an owner there, give information and socialization to the person who is in charge and inform the taxpayer to provide this information to the business owner." - Mr. David, Field Staff  
Strengthening supervision includes:

- a. Periodic monitoring of taxpayer compliance.
- b. Field inspection of business units that are suspected of not reporting actual turnover.
- c. Consistent issuance of administrative sanctions for non-compliant taxpayers.
- d. Coordination with relevant agencies for regulatory enforcement.

## 3. Increasing Human Resources Capacity

To support the implementation of optimization strategies, it is necessary to:

- a. Special training for BAPENDA employees on swallow business characteristics and the implementation of self-assessment.
- b. Addition of special personnel to handle the swallow's nest tax sector.
- c. Improving information technology capabilities to support the digitization of the tax system.

## 4. Empowerment and Incentive Programs

Given the characteristics of businesses with long productivity waiting periods, it is necessary:

- a. Study of the possibility of providing fiscal incentives for new businesses in the development phase.
- b. Cultivation technical coaching program to increase productivity.
- c. Facilitate market access so that products can be sold at competitive prices.
- d. Establishment of a communication forum between the government and swallow entrepreneurs.

## **DISCUSSION**

### ***Analysis of the Development of Swallow's Nest Tax Revenue in Bitung City for the 2020-2024 Period***

Based on the results of the study, the revenue of the Swallow's Nest Tax in Bitung City during the period 2020 to 2024 shows quite sharp fluctuations and does not reflect optimal regional tax management. In 2020, although a target of Rp2,000,000.00 has been set, there is no recorded revenue realization, this shows that tax collection has not been effective in the early stages of implementation. This condition is influenced by the limitations of taxpayer data collection and the low understanding of business actors of the Swallow's Nest Tax obligations. Improvements began to be seen in 2021, where the realization of revenue reached IDR 9,628,000.00 from the target of IDR 9,000,000.00, and continued in 2022 with the highest realization during the research period, which was IDR 13,000,000.00 from the target of IDR 10,000,000.00. This achievement shows that the potential

for swallow's nest tax revenue is actually quite large if supported by businesses that have entered the production period and the compliance of some taxpayers.

Achievements However, the positive trend did not continue in the following years. In 2023, the realization of tax revenue decreased to IDR 10,000,000.00 from the target of IDR 20,000,000.00, and a more drastic decrease occurred in 2024, where the realization only reached IDR 6,500,000.00 from the target of IDR 60,000,000.00. The huge gap between the target and the realization, particularly in 2024, suggests that the determination of revenue targets has not been based on a realistic potential analysis and does not take into account real conditions on the ground. Although the number of registered taxpayers has increased from 5 business units in 2020 to 10 business units in 2024, the compliance rate is still relatively low, because only about 3 to 4 taxpayers actively make payments every year, or around 30 to 40% of the total registered taxpayers. This indicates that the implementation of the self-assessment system has not been effective, characterized by the low awareness of taxpayers in calculating and paying their taxes independently.

The low level of compliance is influenced by various factors, including the limited understanding of taxpayers regarding the object and mechanism of the Swallow's Nest Tax, the assumption that the payment of the Land and Building Tax has covered all tax obligations, weak supervision, and the difficulty of local governments in identifying and reaching out to swallow's nest business owners. Thus, fluctuations in Swallow's Nest Tax revenue in Bitung City during the 2020–2024 period are not only influenced by business productivity factors, but are more dominant due to weaknesses in administrative aspects, revenue planning, and implementation of regional tax policies.

#### ***Analysis of Efforts and Strategies for Optimizing Swallow's Nest Tax Revenue***

Based on the results of the research, the efforts that have been made by the Bitung City Regional Revenue Agency in optimizing Swallow's Nest Tax revenue are still not running optimally and tend to be administrative. The approach applied so far focuses more on the delivery of information in a limited manner without being accompanied by systematic and sustainable socialization planning, so that taxpayers' understanding of the legal basis, calculation mechanism, and obligation to pay the Swallow's Nest Tax is still relatively low. This condition is strengthened by the results of interviews which show that there is still a misperception among business actors, especially the assumption that the payment of Land and Building Tax has covered all regional tax obligations, as well as the tendency of taxpayers to delay payment due to the characteristics of the swallow's nest business which has a fairly long production waiting period.

In terms of data collection and supervision, local governments also face obstacles in the form of limited human resources, difficulties in identifying and reaching business owners, and the unavailability of an accurate and integrated taxpayer database. This condition has an impact on weak tax supervision and collection, so that the level of taxpayer compliance is still relatively low. This is reflected in data for 2024 which shows that out of around 10 registered taxpayers, only 3 to 4 taxpayers or around 30 to 40% consistently make payments, so that the potential tax revenue that should be explored has not been realized optimally. In addition, the determination of revenue targets that are not fully based on real potential also causes a considerable gap between the target and the realization of Swallow's Nest Tax revenue.

Optimizing Swallow's Nest Tax revenue in Bitung City requires a more comprehensive and long-term oriented strategy, not only focusing on increasing revenue in the short term, but also on establishing taxpayer compliance in a sustainable manner. Intensifying more communicative tax socialization and education, updating taxpayer data through targeted field surveys, and setting more realistic and potential-based revenue targets are important steps that need to be taken. In addition to the administrative approach, persuasive policies such as the provision of fiscal incentives, ease of payment mechanisms, and programs to empower swallow business actors also need to be considered, considering the characteristics of this business which has a relatively long production cycle, so it is expected to be able to increase taxpayer compliance and encourage a more stable and sustainable increase in Swallow's Nest Tax revenue and make more contributions optimal for the Original Revenue of Bitung City.

## **CONCLUSIONS AND RECOMMENDATIONS**

Analysis of Swallow's Nest Tax revenue on Regional Original Revenue in Bitung City during the period 2020 to 2024, it can be concluded that Swallow's Nest Tax revenue has not shown optimal performance and tends to fluctuate. In 2020 there was no realization of revenue, while in 2021 and 2022 the realization of revenue was able to exceed the set target. However, this condition cannot be maintained in the following years, where in 2023 and especially in 2024 there will be a significant decrease in realization with a large gap between the target and the realization of tax revenue. This shows that the potential of the Swallow's Nest Tax in Bitung City has not been utilized optimally as a source of Regional Original Revenue.

The low revenue of the Swallow's Nest Tax is influenced by several main factors, namely the low level of taxpayer compliance in the self-assessment system, the limited understanding of taxpayers regarding tax obligations, the weak data collection and supervision system, and the determination of revenue targets that are not fully based on real potential in the field. In addition, the characteristics of the swallow's nest business which have a relatively long production cycle and changes in tax rates that are not followed by adequate socialization also affect the ability and willingness of taxpayers to fulfill their tax obligations.

The optimization efforts that have been carried out by the Bitung City Regional Revenue Agency are still limited and have not been planned in a sustainable manner. Therefore, increasing Swallow's Nest Tax revenue requires a more comprehensive strategy through strengthening tax socialization and education, updating taxpayer data regularly, increasing the capacity of tax collection apparatus, and setting more realistic and potential-based revenue targets, so that Swallow's Nest Tax revenue can increase more steadily and make a more optimal contribution to the City's Original Revenue Bitung.

1. The Bitung City Regional Revenue Agency is advised to increase the intensity and quality of socialization of the Swallow's Nest Tax in a sustainable manner so that taxpayers' understanding and awareness of tax obligations can increase. In addition, improvements to the data collection system through regular updates of taxpayer data and strengthening supervision and enforcement of administrative sanctions consistently need to be carried out to encourage an increase in the level of taxpayer compliance. The determination of revenue targets should also be adjusted to the real potential in the field so that the targets set are more realistic and achievable.
2. Taxpayers are expected to increase awareness and compliance in fulfilling tax obligations by understanding that the Swallow's Nest Tax. Taxpayers are also expected to conduct business registration in an orderly manner, report and pay taxes on time in accordance with applicable regulations, and actively participate in socialization activities organized by local governments.

#### **ADVANCED RESEARCH**

For the next researcher, it is recommended to develop research by examining the effectiveness of socialization and supervision strategies in increasing the compliance of swallow's nest taxpayers, as well as making comparisons with other regions to obtain an overview of best practices in the management of the Swallow's Nest Tax as a source of Regional Original Revenue.

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