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Exploring Local Wisdom and Islamic Values in Regional Tax Practices

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Abstract

The occurrence of cultural and socio-cultural changes in society is a process of global transformation due to the inhomogeneity of cultural cultures in an area. This study tries to investigate the extent to which the presence of local wisdom and Islamic values are applied by land and building taxpayers in Bone Regency in carrying out tax practices. This study uses a qualitative research method with a phenomenological approach to explore the implementation of local wisdom and Islamic values by taxpayers. Data collection was carried out through observation, interviews and documentation. The research data were analyzed through four stages, namely collecting, reducing, presenting data and making conclusions. Taxation practices carried out by taxpayers are in accordance with what is set by the government, even they have high awareness by applying the cultural values of "Malempu na Mapaccing" which are in accordance with Islamic values in practicing regional taxation, namely land and building taxes.



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1 Introduction

This research tries to investigate the extent of the presence of local wisdom and Islamic values that are applied by land and building taxpayers in their tax practices. Various analyzes believe the role of local wisdom in determining the progress of a nation. In Indonesia, Murtini's research (2015) proves that local wisdom has added value or plays an active role in improving the economy. This research tries to conduct research related to the Bugis culture, namely "Malempu na Mapaccing" to become a guide and view of life for the Bugis community but is connected with Allah SWT command to be honest in recording and reporting and paying taxes. Allah SWT has confirmed in the Al-Qur'an surah Al-Baqarah 282:

وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا يَبْخَسْ مِنْهُ شَيْئًا ۚ فَإِنْ كَانَ الَّذِي عَلَيْهِ الْحَقُّ سَوِيًّا أَوْ ضَعِيفًا أَوْ لَا يَسْطِيعُ أَنْ

يُمِلَّ هُوَ فَلْيُمْلِلْ وَلِيُّهُ بِالْعَدْلِ ۚ

In carrying out records or accounts payable, it should be done correctly and in accordance with the provisions without reducing the slightest amount of the debt or recording correctly and honestly as a form of devotion to Allah SWT. This verse has the same meaning as local wisdom because it relates to a view of life, science, and

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various life strategies in the form of activities carried out by local people to answer various problems in fulfilling their needs (Murtini, 2015). The community has local culture and traditions that are functionally able to maintain the environmental situation for modern society. Local wisdom is interpreted as a motivation for goodness from a combination of God's holy values and existing ancestral values and deserves to be a guide for life (Soedigdo et al., 2014). The value of honesty in saying and acting "Malempu na Mapaccing" is a local wisdom of the Bugis tribe which is still upheld and still applied today, namely the value is one of the local wisdoms of the Bugis region which is highly respected and is still applied today (Said, 2007).

The success factor of regional development in carrying out its functions is largely determined by the availability of funds (financial resources) obtained from Regional Original Income, namely through taxes and fees (Maulana, 2012; Saerang et al., 2017; Virnawati, et al., 2017). Law No. 28/2009 states that local governments only receive seven types of taxes, namely hotel tax, restaurant tax, entertainment tax, street lighting tax, parking tax, advertisement tax and Group C mining material tax. However, after the enactment of this law, local governments received four additional types of taxes, namely groundwater tax, wallet bird's nest tax, Rural and Urban PBB, and Land and Building Acquisition Fees (Pala'biran, et al., 2019). Anggit (2019) states that the level of PBB taxpayer compliance is still at a low level. CNBC Indonesia (2018) reports that around 73% and 27% of total taxpayers are not compliant in paying taxes. People are relatively accustomed to being passive in carrying out their tax obligations on receiving benefits from their land and buildings. This happens because of the low level of awareness of taxpayers.

Utilitarianism is one of the consequentialistic ethical theories that justifies an action is said to be right or wrong just by looking at the resulting consequences (Sari, 2019). According to Lyonds (1984), Aminah (2014) Utilitarianism is an action that is considered good if it aims to achieve something good, or the consequences it causes are good and useful. Utilitarianism is an important view of the legitimate use of force and the legitimate limit to personal freedom. Some views that support this theory state that the attractiveness of the utilitarian approach is primarily based on the positive values of this ethic, namely rationality, freedom, and universality (Mill, 1870). To find out whether a person is good or bad or not, it can be seen from the deeds or actions taken and considered good if they achieve something good and useful (Lyonds, 1984; Aminah, 2014). This utilization theory is closely related to the Malempu na Mapaccing culture because taxpayers will act according to the intention of each other which encourages honest behavior so that it can be in line with what Allah has ordered.

Rational action theory is a framework for understanding and designing social and economic behavior models (Coleman, 1990). According to Coleman, rational choice theory makes an action or choice to fulfill a goal to be achieved. According to Ogu (2013) rational choice theory is an approach that can be used by social scientists to understand human behavior and the emphasis on individual interests is the starting point of this theory. These goals can be achieved by using available resources and maximizing the use of these resources (Nim, 2014). Coleman (1990) states that between one individual and another individual is not the same because it is influenced by a different perspective on a problem. Rational according to someone and irrational according to others. The basic assumption of rational choice theory is that all social behavior is caused by the behavior of individuals who each make their own decisions. Therefore, rational choice theory is closely related to decision making theory.

Local wisdom is a value that is considered good and true so that it can last a long time in a social community (Soedigdo et al., 2014). The value of local wisdom is human wisdom that rests on a traditional institutionalized philosophy of values, ethics, methods and behavior. The Bugis tribe in Bone Regency is often regarded as the center of the Bugis civilization. The pappaseng (noble message) of the previous people of the Bugis community is a moral message that is still upheld and applied in the life of its people. One of the Pappaseng (noble messages) from the Bugis community, namely:

"Duami kuala sappo, Unganna panasae na belona kanukue (Duami riyala sappo lempu'e sibawa paccing'e" Meaning: I made only two fences, jackfruit flowers (honesty) and nail trim (purity or cleanliness).

The jackfruit flower in the Bugis language is called "Lempu" while the nail trimmer known by the Bugis community is the henna plant known in Bugis as "Pacci" which is then associated with the word "Paccing" which means clean or holy (Rizal, 2015). The Bugis pepapatah has become the main trading principle by most

of the Bugis community as an ancestral message to be cultivated and applied in trading. Everyone's self-protection is actually sufficient if he has both, that is, he can maintain his honest nature and his actions are clean from tarnish and offense. In the Bugis language, jackfruit flower is called lempu which is associated with the word honest, while the nail decoration in the Bugis language is called pacci which if written in Lontara 'script can be read as paccing which means holy or clean. Honesty is a character which means having the courage to express personal beliefs to show who he's (Emosda, 2011). Honesty values have been highly respected since ancient times. One of the factors that very much underlies the culture of the Bugis people in everyday life is the nature of honesty, and if honesty is neglected it will cause unrest, anxiety and suffering in the community (Saleh, 2006).

The King of Bone got a very valuable advice obtained from the results of the conversation conducted by the King of Bone's advisor, Kajao Laliqdong with Arung Mpone about honesty, that the basis of skill is honesty (Abbas, 2013). Behaving honestly means being a useful person and is needed by society, on the other hand, if you behave deceitfully and lie, it will only be unsettling and will not be chosen by many people, becoming public trash for disturbing them, causing slander and even creating enmity. Mappacci is a verb from "Mapaccing" which means clean or holy (Syahrul, 2011). In some areas of Bugis, Mappacci is known as Mappedaccing. Mapaccing is an activity or activity that aims to clean everything. In the Buginese language, Ati mapaccing (innate good heart) means nia 'madeceng (good intentions), nawa-nawa madeceng (good intentions or thoughts). The word innate heart, intention or good i'tiqad also means sincere, kind, clean or wishful thinking and good thoughts. Wahyuddin (2012) argues that a good innate heart or cleanliness of the heart (Mapaccing) means a good intention or I'tiqad in a person in carrying out an action. The innate good heart actions of a person start from a good intention or intent (nia 'mapaccing), which is a good and sincere intention to do something for the sake of upholding human dignity. A good heart contains 3 meanings, namely Purifying the heart, Intending Straight, and Regulating emotions (Said, 2007).

Second, humans are able to pursue what they really plan without turning left and right. Lontara 'Bugis states:

"Ututuiwi anngolona atimu, just 'muammanasaianngi ri ja'e padammu visual tau'e nasaba mattentui iko matti narewaki ja'na what' riturungenngi ritu gau 'madecenngi riati maja'e nade'sa nariturungeng ati lett'u rimonri ja'na" "(Take care of the direction of your heart, do not condemn what is bad to your fellow humans, because surely you will receive the consequences later, because good deeds are affected by bad deeds. People who have bad intentions will result in the offspring of that evil)".

Third, humans do not allow themselves to be moved by passions, emotions, feelings, but instead are regulated by a guideline (toddo), money allows them to uphold human dignity according to their nature. Therefore, all kinds of actions must begin with a holy intention, because without a pure or clean intention one's actions will not get the pleasure of Allah. A person who has a good heart will never waver in his correct stance because his judgment is clear (Said, 2007).

For the Bugis people, honesty and chastity are fortresses in this life because holiness is the emanation of the heart that manifests in honesty (Mannahao, 2010). As someone who is genuine Bugis, it means that all kinds of actions must begin with a holy intention because without good intentions, human actions do not get the pleasure of God Almighty (Rizal, 2015). A person who has a kind heart will never waver in his correct stance because his judgment is clear. The motivative values contained in the philosophy of life have basically been known to humans since ancient times. Not with the exception of the Bugis, in the past they had a number of wise men who taught about the philosophy of life, thus leaving the high calling attitude of this tribe. The meaning of calling in this concept is the whole norm which includes how a person should behave as well as a way of life.

Asset and income obtained as citizens of Indonesia apart from zakat, Muslims also have a tax obligation for those who have fulfilled the requirements, because a law has been made that requires it. Payment of taxes is a manifestation of state obligations and the role of taxpayers to directly and jointly carry out tax obligations for state financing and national development. According to Kholis (2010) according to the philosophy of the tax law, paying taxes is not only an obligation, but is the right of every citizen to participate in the form of participation in state financing and national development.

Taxes are obligations determined on taxpayers, which must be deposited to the state in accordance with the

provisions, without getting performance back from the state and the results are to finance general expenses on the one hand and to realize some economic, social, political and political objectives. which the state wants to achieve (Nawawi, 2012). Based on this, in Islam the tax must be paid because it is an obligation (debt). As, Allah commands us to immediately pay off debts properly and honestly. It is clearly stated in (Surah Al-Baqarah: 282) that transactions must be recorded honestly and debts must be paid, such as paying taxes which are debts that must be paid honestly. "Malempu na Mapaccing" and based on Islamic values are the most important points to be applied. So that everything that is done is directed without burden because it is in accordance with the rules, ancestral culture and Islamic law.

Basically there are three types of honesty that can be used in trying to benefit both the merchant and his environment (Alimuddin and Iwan, 2011), namely honesty of intent, outward honesty (Honest in Speech) and inner honesty (Honest in deeds). Intention in the view of Islam is a promise, not only to consumers but more importantly to the Giver of sustenance. This intention also reminds those who do it that all their activities are not only to pursue wealth in the world (profane) but also benefit in the hereafter. The value of honesty motivates taxpayers to be obedient and obedient in reporting, calculating and paying their taxes. Honest is a rule or norm, derived from religious values, especially the Islamic religion that he believes. Honest in Arabic "Siddiq" and in Bugis "Malempu na Mapaccing" which means to say the truth, conformity between words and deeds, conformity between information and reality. Honest (Malempu) reflects the attitude of the heart which describes one's obedience to Allah and His Messenger. Honest people must obey Allah and carry out the demands of the Prophet Muhammad (Muhasim, 2017).

Imam Al-Gazali's moral message contains a very high meaning, that humans live in this world only temporarily, the world is like a stopover, a place to prepare provisions in the hereafter. Therefore, we should work hard, hopefully a culture of honesty will always be the basis of every intention, word and deed (Muhasim, 2017). In addition, Allah promises extraordinary rewards to anyone who is honest, as Allah says in Al-Qur'an surah Al-Ahzab verse 24:

لِيَجْزِيَ اللَّهُ الصَّادِقِينَ بِصِدْقِهِمْ وَيُعَذِّبَ الْمُنَافِقِينَ إِنْ شَاءَ أَوْ يَتُوبَ عَلَيْهِمْ إِنَّ اللَّهَ كَانَ غَفُورًا رَحِيمًا

Translation:

"Allah will repay the honest people for their deeds of law."

Research conducted by Lubis, (2018) states that the effectiveness of land and building tax revenue at the Medan City Regional Revenue Service is still not effective. This is due to the inadequate realization of land and building tax revenue, among others, taxpayers have not fully reported and deposited the amount that should have been paid in accordance with their tax arrears and it is hoped that public awareness is willing to pay Land and Building Tax so that the regional income (PAD) of the city of Medan can increase. . Yasa & Prayudi's research (2019) states that subjective norms affect the intention to behave obediently, controlling the perceived tax compliance behavior and the intention to behave obediently affects taxpayer compliance behavior and the value of Tri Kaya Parisudha affects the intention to behave obediently. Likewise with research conducted by Rahman, F.A (2017) that: (1) Land and Building Tax Revenues in the city of Makassar for 4 years have been effective with an increasing level of development. This is due to the performance of officials in the city of Makassar who have been able to plan, implement, evaluate and assess a number of land and building tax objects, (2) Makassar's original revenue in 2012-2015 has not been realized every year and tends to decline. (3) The contribution given by Land and Building Tax to Regional Original Income is still insufficient every year it is researched. Aminah's research (2014) states that the concept of Utilitarianism colors the policies of Forest Resource Management in Indonesia so that it has implications for injustice for the community, because the concept of Utilitarianism does not guarantee justice or Utilitarianism does not say there must be an obligation to achieve good results in a fair way. Thus, the combination of Utilitarianism and justice will create a just and sustainable management of forest resources.

Taxpayers who have planted the foundation of "malempu na mapaccing" in themselves will always be obedient in paying taxes. Taxes are an obligation that must be carried out by taxpayers, so that to increase the awareness of taxpayers, cultural values must be juxtaposed with Islamic values. Cultural values and Islamic values can be strong reasons for taxpayers to practice taxation. Because they will assume that the tax is the right of the State to be fulfilled by the people. In the Islamic concept, tax is an obligation that must be calculated and paid according to the actual amount as well as a manifestation of "Malempu na Mapaccing" behavior which

encourages to do this in accordance with Allah's command. However, it is different when taxpayers practice taxation based not because of culture or God's command, but because of the rules established by the government, where tax is obliged to every Indonesian citizen who has income and if it is not obeyed, he will be subject to fines.

2 Research Method

This study uses a qualitative research method with a phenomenological approach to study phenomena and everything that appears in our experience (Hasbiansyah, 2008). Husserl's phenomenology is an attempt to understand consciousness as experienced from a first-person perspective. Phenomenology is the study of what appears to us in subjective experience, or about how we experience things around us. This research was conducted in Kab. Bone, especially land and building taxpayers. This type of research is qualitative research using primary and secondary data sources (Indriantoro & Supomo, 2013). Data analysis was carried out simultaneously with the data collection process. The analysis process in this study was carried out in four stages, namely 1) Collecting data obtained from interviews, observations and documentation in the form of notes about what the researcher saw, heard, witnessed and experienced without any opinion and interpretation from the researcher on the phenomenon being experienced. 2) Reducing the data that has been collected, by selecting relevant data so that the focus of the data is able to solve problems, discoveries, interpret or answer research questions. Then simplify and organize systematically and describe important things about the findings and their meaning. In the data reduction process, only data findings or findings relating to research problems are reduced, while data that are not related to research problems are not used. 3) Presentation of data to combine information so that it can describe the situation that occurred. 4) Conclusion withdrawal is carried out during the research process as is the data reduction process, after the data collected is sufficient, then a temporary conclusion is drawn, and after the data is completely complete, a final conclusion is drawn.

3 Result and Discussion

Result

The occurrence of cultural and socio-cultural changes in society is a process of global transformation due to the inhomogeneity of cultural cultures in an area. The dynamics of development will no longer see cultural culture and customs as the prevailing laws of society (ethical norms), but will be replaced by individualistic characteristics and socio-economic interests will become dominant. This change in the process is difficult to avoid because it is influenced by the entry of other cultures and technological developments into the orientation of society to self-actualize. This study used the phenomenological method, while the informants involved in the research interview were Mrs. Tifa who served as the head of the financial bureau of Bapenda, Mrs. Sudarmawati, Mrs. Hana and Pak Sultan as village officials, Mrs. Hj. Darmawati, Mrs. Darlina, Mr. H. Syahar and Mrs. Anti, as tax payers for land and building in Bone Regency. To achieve Noema and Noesis in this study, we must also state the noesis side obtained from the interview process with informants. The following are the results of interviews obtained from informants based on the problems studied in this research

Description of Taxpayer Views on Local Wisdom "Malempu na Mapaccing" and Islamic Values

Local wisdom is knowledge that is found by certain local communities through experience in trying and integrated with an understanding of the culture and natural conditions of a place. Local wisdom is a combination of sacred values and various existing values (pappaseng). Every society or taxpayer has their own perspective in applying the cultural values that are used as a reference, especially the value of "Malempu na Mapaccing". As expressed by Darlina's mother that:

"Malempu na mapaccing" comes from the adage that is duami kuala sappo unganna panasae belona kanukue bettuanna, only two are used as a fence, the jackfruit flower (Lempu) na belona kanukue or paccing which means clean (mapaccing intention). So it is a clean intention that encourages one to do honesty. So lempu was used as a fence for himself in carrying out everything.

As our parents always teach us to behave malempu, namoni is there makkutoparo doing "

(Interview result on April 15, 2020)

From the results of this interview, it can be understood that malempu na mapaccing is a piece of a saying which is essentially Unganna Panasae iarega lempu (Honest) and Belona Kanukue iarega pacci (Clean Intent). The mappaccing intention that is in the taxpayer encourages the malempu behavior. The Pappaseng is used as a spear or protector for taxpayers in doing everything. As expressed by Mrs. Hj. Darmawati as the land and building tax payer:.

"The culture of Malempu na Mapaccing has been around for a long time and is guided as the basis for achieving success from previous people. We are emphasized to always be malempu na mapaccing and it comes from the adage "Duami kuala sappo unganna panasae na belona kanukue" which means that jackfruit flower means lempu or honest and pacci is a nail decoration which means holy. So that is the basis and guidelines that must be preserved in Bone"

(Result of interview on April 14, 2020).

From the results of this interview it can be understood that malempu na mapaccing is used as a basis and guideline that must be preserved in achieving success. This culture is very well preserved because it is still applied today. Even since childhood we have always been taught and very emphasized to always say the truth (lempu). Perform all actions based on the values of Malempu. Malempu na Mapaccing must be applied even considered mandatory because it has a positive impact on oneself. Mrs. Hj. Darmawati says:

"Attempted to preserve culture as well as in weddings is still carried out with the term Mappaccing. Moreover, today we in the Bugis area are always reminded that honesty is the capital of everything plus personal hygiene, words and actions must be in accordance. That is what our parents always emphasize in everyday life to achieve success on the basis of "malempu na mapaccing"

(Results of interview, April 14, 2020).

From the results of this interview, it can be understood that Pappasengna Tau Rioluta is still being preserved to this day. When the traditional wedding ceremony of Mappacci was held, it is still being carried out today and has even become a tradition that must be carried out in the marriage process. Mappacci reflects the value of malempu na mapaccing that everyone should have in doing everything. As stated by Mrs. Darlina that:

"Malempu na Mapaccing is still preserved, this value is actually fixed and always applied by taxpayers, but they only know that what they are doing is in accordance with the rules and cultural values. Because, if we go to the village office it means that they reflect honest values, and sometimes the names in the SPPT that have not been reversed still use the names of their parents first, so if taxpayers want to cheat then they will not admit that the land belongs to them or belongs to them. their family. Based on this, because of the malempu na mapaccing value held by the community, taxpayers pay themselves and pay the land and building tax"

(Interview results 15 April 2020).

From the results of this interview it can be understood that the value of mapaccing is actually always applied by the community, however, there are some of them who know only from the outside and do not know the true meaning. So, people only know that what they are doing is based on the intention of mapaccing sibawa alempureng which is in accordance with pappaseng na tau rioluta and also the command of Allah SWT. The malempu na mapaccing intention will guide us in obtaining the approval of Allah for having done what He has commanded. Regarding Allah's command in the Al-Qur'an regarding honest behavior, the following is the expression of Mr. H. Syahar that:

"In the Koran, there must be rules that have been established where we must carry out all the commands of Allah and stay away from the prohibitions, because Allah encourages us to the right path, not the wrong path"

(Interview result on April 13, 2020).

From the results of this interview, it can be understood that we should obey all forms of Allah's commands because everything is stipulated in the Al-Qur'an and As-Sunnah. Carry out all forms ordered and stay away from the prohibitions. The form ordered by Allah includes the value malempu na mapaccing. In line with what was expressed by Mrs. Hj. Darmawati that:

"To achieve success in this world and the hereafter, we must obey these 2 rules. To be safe in this

world and in the hereafter, we must obey these 2 rules. Congratulations in the world, obey the rules of the government and safe in the hereafter obey Allah's orders or devote to Allah, that is to carry out all his commands and stay away from all prohibitions such as the value of "malempu na mapaccing" in a person "

(Interview result on April 14, 2020).

The cultural value of malempu na mapaccing which is a proverb of the previous people guides us to always be on the right path by carrying out all forms of God's commands. Darlina's mother revealed:

"As Muslims we must know what is allowed and what is prohibited in religion. Allah strongly encourages us to always do good, including being honest and having clean intentions. Good intentions will encourage us to do good, and Allah has said in the Qur'an that if we intend to be good, we will get a reward. For example, with good intentions, loki bantu at the same time as you know, nappaki makkeda loki bantu has already got a reward, especially if you do this. I just intend we get rewarded especially if we do it "

(Interview result on April 15, 2020).

From the results of this interview it can be understood that in doing something, especially pappasenna or riolota, we also have to pay attention to linking it to Islamic values. Because, local wisdom is not all in line with Allah's commands. "Malempu na Mapaccing" is one of the local wisdoms that is very in accordance with Allah's command, the intention of mapaccing owned by taxpayers encourages to do good deeds including malicious actions. Islamic values. Ms. Darlina revealed that:

"It fits perfectly with that, cultural values arise because of the rules in the Al-quran and Al-Hadith that know whether an action is good or bad".

(Interview result on April 15, 2020).

Likewise with what was said by other taxpayers including Mr. H. Shahar, Pak Sultan and Mrs. Sudarmawati who both said that Malempu na mapaccing is in accordance with what is in the Qur'an and As-Sunnah. The expression of Mrs. Hj.Darmawati that:

"In my opinion, malempu na mapaccing is in line with Allah's commandment because honesty, even though there is nothing that emphasizes it, we still carry it out, like Allah's commandment, we must always remember that this is an act that we cannot carry out, which means there is an intention to mapaccing in what we lead to achieve success. . Previous people also took a proverb must see the negative and positive sides, whether it has been in accordance with Allah's commands and has a good impact on everyone. The basis for taking the proverb does refer to the values contained in the Al-quran or things that are ordered by Allah"

(Interview result on April 14, 2020).

From the results of this interview, it can be understood that Malempu na mapaccing does not contradict the slightest rule of Allah. Allah even rewards people who do "Malempu na Mapaccing". Because it has been explained in the Qur'an that Allah rewards every servant who has the intention of mapaccing. Never mind doing good deeds, it comes to the thought that just doing something beneficial is rewarded. Mrs. Anti said that:

"In the Al-Qur'an Allah strongly recommends that it is even obligatory in applying the value of" malempu na mapaccing ". Because if we are not honest or cheat, Allah will give us a reward or torment so that we will feel tormented".

(Result of interview dated 18 April 2020).

From the results of this interview, it can be understood that the value of "malempu na mapaccing" is emphasized in everyday life. The behavior of lempu in words and manner in paying off tax debt is in accordance with its value which is an obligation for every taxpayer. Paying debts in Islam is obligatory because, if the debt is not paid, you will be held accountable in the afterlife.

The results of observations made by researchers in the field are in accordance with what was stated by the informants in the interview process. Thus, the community does not only express through words about alempureng nennia apaccingeng ati but its application through actions and interactions that reflect the cultural values of lempu na paccing. Human interaction both in words and deeds, such as in paying taxes according to the rules and awareness of paying taxes on time. The public does. Some of the expressions of the taxpayers above explain that the cultural value of "malempu na mapaccing" is in line with what God has mandated because

it requires us to always say honestly and cleanly and stay away from all fraudulent acts because it will give misery in life, because cheating is an act that is contrary to the truth because it is done intentionally by a party who wants to get an advantage which is not the right of the perpetrator. Cheating is also an act that is hated by Allah because it is against Islamic values. As Allah says in Al-Qur'an surah Al-Mutaffifin:

وَيْلٌ لِّلْمُتَفَفِّينَ

Translation:

"Woe to those who cheat" (Q.S: Al-Mutaffifin: 1)

The verse above explains that in order to get a lot of benefits, people do not hesitate to commit fraud. Either in liking and mangosteen or in weighing something that is being traded. They have two kinds of sukat and gantang or weights; sukat and other buyers' scales with the seller's scales. Those are those who are wretched: "Woe to those who cheat." Based on the explanation of the verse above, it can be concluded that everything can be done by someone for the sake of getting more benefits even though it is contrary to the Al-Qur'an.

Description of the results of taxation practices carried out by land and building taxpayers in terms of government regulations, local wisdom, or Islamic values

The practice of taxation is something that is done by spending a certain amount of money to be given to the government and used as the state or regional treasury for the welfare of the community itself. The existence of rules set by the government demands or forces taxpayers to obey and orderly in carrying out tax practices and must comply with the established rules. Land and Building Tax is a tax on land and / or buildings owned, controlled, and / or utilized by private persons or entities, except for areas used for plantation, forestry and mining business activities.

Land and building tax is one of the regional taxes that has an important role in regional income, so that its delivery must be in accordance with established regulations. As stated by Mrs. Tifa as head of the financial bureau of Bapenda that:

"Administratively, the submission and payment of the SPPT for land and building taxes is carried out directly to the village apparatus and is not the responsibility of Bapenda. So the village apparatus has the responsibility to submit SPPT to taxpayers. Bapenda only accepts the data input report that has been deposited by each village then details the financial report which will become the regional treasury"

(Results of interview on 11 April 2020).

From the results of this interview, it can be understood that in carrying out tax practices, especially land and buildings, has separate stages and not Bapenda is directly involved in the SPPT submission process, Bapenda only calculates and determines the amount to be paid then submitted to each sub-district to regulate the submission process itself. The stage of submitting SPPT to taxpayers is based on the statement from Mrs. Hana as a village office employee:

"The SPPT from Bapenda is delivered directly to the camat office then the village head goes to the camat office and then broadcasts or is informed at the mosque on Friday"

(Interview results dated 18 April 2020).

From the results of this interview it can be understood that the process of submitting SPPT is carried out by Bapenda after determining the value to be paid by the taxpayer. The SPPT is then delivered to each sub-district and given to each village to continue the distribution of the taxpayer's SPPT. This is a manifestation of the office assessment system, namely the party from the Regional Revenue Agency that calculates the taxes to be paid and then submits it to the taxpayer to find out how much tax will be paid. The submission of the SPPT also has a period of time. As expressed by Mrs. Sudarmawati that:

"The SPPT submission comes around the end of February or early March, but it is usually late until April as happened this year because of the pandemic and it is due in September."

(Result of interview dated 16 April 2020).

From the results of this interview it can be understood that the time for submitting SPPT from Bapenda is carried out at the end of February or early March, but sometimes it also experiences delays until April as happened this year due to the Covid-19 Pandemic disaster which resulted in the obstruction of all activities including delivery. SPPT. Land and building tax payments also have a deposit limit, which is no later than

September. Because, the tax will then be paid back to Bapenda as the person in charge of the tax and will become the regional treasury.

In reality, land and building taxpayers cannot be separated from various problems so that each village must have its own way of dealing with this. Submission of SPPT and lack of amount to be paid to Bapenda is one of the problems that often occurs. As for the efforts made by village officials in dealing with this problem. Mrs. Sudarmawati's expression stated:

"For the shortage problem, we still owe debt but actually we can't owe it, it must be repaid. So sometimes when it is due, the village head takes care of the shortcomings, then the village apparatus will go down to the community to collect, the pa de 'nawedding ki de is paid off as well as the nominal listed on the SPPT must not be less so that the village apparatus will continue to recalculate"

(Interview result on April 16, 2020).

From the results of this interview, it can be understood that if you have a tax payment deficiency, the village head covers up the shortfall. So, the compliance of land and building taxpayers in carrying out tax practices depends on the (village) apparatus. Taxpayers who receive information or SPPT in a timely manner will also make payments in a timely manner. As for the form of compliance made by taxpayers, the following is the expression from Mr. H. Syahar:

"Tax payments are made when we have received SPPT information from the village apparatus, even though we are not billed it still has to be paid because the tax is an obligation, when it is not collected we go alone and for land that is far from where we live, sometimes there are operators from other villages directly. who delivered the SPPT himself "

(Interview result on April 13, 2020).

From the results of this interview, it can be understood that taxpayers are obedient in paying taxes because of their obligations so they have to pay them, the awareness they have encourages them to carry out their responsibilities. As stated by Mrs. Hj. Darmawati:

"For me, every year we have to pay taxes because of our responsibilities and obligations. Example: after each harvesting means we have to get ready to pay taxes".

(Result of interview dated April 14, 2020).

From the results of this interview, it can be understood that every year we should indeed pay taxes on what we earn. We own the land and have received benefits from the land so we have to issue the tax as a form of feedback so that taxpayers do not feel that the tax is actually giving a burden to every tax. As Darlina's mother said that:

"For me, taxes are not burdensome at all, because we get feedback, we live in Indonesia, earn a living in Indonesian territory, so there are taxes that we have to spend on what we enjoy, for example you are galungta, or we are working on it. You wassele'na, that's why we are obliged to pay taxes because we get results".

(Interview results on April 15, 2020)

The results of this interview have provided evidence that taxpayers are obedient in paying taxes because there are obligations that must be fulfilled as well as government rights to the benefits we have received from land or buildings. Taxes that are paid as feedback on what they have received from their land or buildings and also as Indonesian citizens must obey the rules set by the government. As stated by Anti's mother that:

"Taxes are not at all burdensome to taxpayers, because the taxes that have been paid will be returned to us, therefore tax money is used to repair roads, or to build projects that will be enjoyed by themselves".

(Result of interview, 16 April 2020).

From the results of this interview, it can be understood that the income from taxes will be used by the government to finance expenditures related to government and will eventually be enjoyed by taxpayers. Such matters also cannot be done by taxpayers without their Mappacing Intent, thus encouraging them to take Malempu action. The awareness they have is a form of mapaccing and honesty in paying taxes. The form of application of malempu na mapaccing by taxpayers in the practice of land and building tax. As expressed by Mrs. Hj. Darmawati:

"The application of culture in paying taxes, actually in paying taxes has implied the malempu na mapaccing culture, it's just that sometimes we don't know that this value is what we apply every day, such as land and building taxes, land which is inherited from our parents and names that are it is written not our name, but because of the malempu na mapaccing value so that we feel we have a responsibility to pay it because the value of honesty has been embedded without being asked or summoned so we already know that we will pay taxes".

(Interview result on April 14, 2020).

From the results of this interview, it can be understood that the value of malempu na mapaccing has been applied by every land and building taxpayer, but they only know that what they are doing is according to the rules. SPPTs that have not been behind their exact names still use the names of former people who sometimes do not know the owner but, because of a clean and honest intention they pay their obligations even though it is not clear that the land is indeed their obligation to pay for it. Likewise with Darlina's mother:

"The application of the value of" Malempu na Mapaccing "in paying taxes is the timeliness and suitability of the amount or value to be paid. Because without good intentions we will not be obedient in paying taxes, without the existence of nia 'mapaccing that encourages taxpayers, they will feel that taxes need not only burden society. Likewise with malempu. Honest behavior in paying taxes without being hidden, paying according to the amount and not cheating".

(Interview results on April 15, 2020).

From the results of this interview, it can be understood that the taxation practices carried out in a timely manner, according to the amount reflect the value of malempu na mapaccing. Because, without any intention to encourage them, they will not pay taxes on time or are even reluctant to pay taxes. Even with this value, taxpayers will feel afraid to commit any form of fraud which is an act that is not in line with Islamic law. Based on this, it means that the applied cultural values are in accordance with Islamic law. As stated by Mrs. hj. Darmawati:

"Malempu na mapaccing is in line with Allah's commandment because honesty, even though there is nothing emphasized, we still carry it out, like Allah's command, we must always remember that actions that we cannot carry out means that there is a mapaccing intention that is in our hearts that we must guide to achieve it. success. Previous people also took a proverb must see the negative and positive sides, whether it has been in accordance with Allah's commands and has a good impact on everyone".

(Result of interview dated April 14, 2020).

From the results of this interview, it can be understood that the cultural values of malempu na mapaccing are in accordance with Islamic law, which encourages us to behave honestly and cleanly. Apart from that, the ancients must have seen from several sides to be later used as local wisdom that must be carried out by their descendants. Al-Qur'an and As-sunnah are used as guidelines to find out the merits of an act so as not to fall into an act that is hated by Allah. Based on the results of observations that have been made in the field that people pay taxes because of the rules, cultural values and Islamic values that are firmly held by the community. The community pays PBB tax on a malempt basis because of the obligations that must be fulfilled as Indonesian citizens. Paying taxes as feedback to the government on what has been enjoyed and paying off obligations as a form of obedience for what is ordered by Allah.

People who are aware of cultural values and Islamic values will always feel afraid when their obligations are not fulfilled. So this encourages people to always ask village officials when to pay land and building taxes. Paying on time, according to value reflects the value of the mapaccing and Islamic values. The results of the interview provide an explanation that land and building taxpayers are obedient in paying taxes because of the rules set by the government, accompanied by nia 'malempu na mapaccing in accordance with Allah's orders to get the pleasure of Allah and stay away from all prohibited acts including fraudulent acts. Practicing taxation because it is based on nia 'malempu na mapaccing and obedience to Allah's orders and obedience to the rules set by the government which is also an obligation by Allah to obey the rules set by the government.

Discussion

The land and building tax payment mechanism in Bone Regency has certain stages in the realization process. The Regional Revenue Agency which acts as an office assessment system determines the amount of tax to be paid by each taxpayer. After calculating, the SPPT is then delivered to each sub-district in Bone Regency. After the SPPT arrives in each sub-district, then the sub-district will coordinate the SPPT submission process to each village head. The SPPT that has been received by the village head then informs or goes to the taxpayers directly. This is done so that the distribution of SPPT can be well organized without the community who does not know when to pay PBB taxes.

Taxation practices carried out by the public in obtaining information and paying taxes are very aggressive. This can be seen if it has entered the month of tax payment, which is the end of February and the community has not received any information then the community will ask village officials. This reflects the cultural value of "malempu na mapaccing". The community's initiative to ask the village officials directly regarding the payment of PBB tax is a form of nia 'mapaccing sibawa lempu, nasaba narekko with awareness of nenniya concernna masyaraka'e lao ripajak'e naulle de' namaelo makkemaja namui narapi wettunna. The aggressive attitude of society is a form of mapaccing because the intentions that exist within them that encourage the behavior of lempu are aware that there are obligations that they must fulfill as Indonesian citizens.

Tax payments will be immediately made by the community if they have received information on SPPT at the village office. Tax payments that experience delays or postponement of payments sometimes occur because of land or buildings that the owner does not know or the owner is elderly, so that officials who understand the condition of taxpayers and cover the shortage of payments to be paid to the government.

Land and building tax payments by the community are not only due to the existence of nia 'lempu na paccing, but also because of their devotion to Allah SWT, where every human being must obey government regulations and are obliged to pay debts or obligations. Such behavior must always be maintained and cultural values that must be preserved at any time, not only when paying taxes but in everyday life. Even the officials said that there was an opinion expressed by the Regent about the importance of applying local wisdom in daily life, especially the value of malempu na mapaccing. Cultural values that will always guide us to the right path and get the pleasure of Allah. The result of this research shows conformity with local wisdom of Lempu na mapaccing and Islamic values. The intention of mapaccing encourages people to always be aware of paying taxes so that the value of lempu is also realized.

4 Conclusions

The results of this study indicate that taxpayers view cultural values as very important and must be applied because, it will encourage taxpayer behavior, especially land and building taxes, to be obedient and aware in paying taxes. The values applied are guided by the Al-Qur'an and As-Sunnah. Taxation practices carried out by taxpayers are in accordance with what is set by the government, even they have high awareness by applying the cultural values of "Malempu na Mapaccing" which are in accordance with Islamic values in practicing regional taxation, namely land and building taxes. Thus, taxpayers in Bone Regency obey taxation due to government regulations, local wisdom and Islamic values.

The limitation of this study is that there are obstacles when collecting information due to the Covid-19 pandemic conditions which do not allow researchers to explore every sub-district in Bone Regency so that further researchers are expected to carry out a thorough research to strengthen the results of this study. Taxpayers are expected to further increase their obedience to Allah so that in doing something they are always accompanied by fear of Allah and continue to apply the cultural values of their ancestors that have positive values.

5 References

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