The Effectiveness of Law Enforcement against Non-Compliant UN Taxpayers

¹Chairany amsi, ²Zahra Amalia, ³Varadila, ⁴Ariston, ⁵Yusuf Matunry, ⁶Dinda Nur Salsabilah
1,2,3,4,5,6Universitas Islam Negeri Sumatera Utara
E-mail: [1]chairanyamsi@gmail.com, [2]cacazahraamalia@gmail.com, [3]varadila193@gmail.com,
[4]aristongultom09@gamil.com, [5]yusufmatunry7@gmail.com, [6]dindanursalsbilah@gmail.com

Info Articles	Abstract
Article History Received: 2025-11-11 Revised: 2025-11-20 Published: 2025-12-30 **Keywords:** *Effectiveness;* *enforcement; law;* *Taxes*	Place law enforcement against taxpayers who do not comply in paying the Land and Building Tax (PBB) is an important issue in the regional tax system. This study aims to analyze the effectiveness of law enforcement efforts against violations of UN obligations and the obstacles faced by local governments in their implementation. The method used is an empirical juridical approach with a field study at the regional revenue office in one of the districts/cities. The results of the study show that law enforcement against non-compliant taxpayers has not run optimally due to weak socialization, low sanctions given, and lack of integration of land and building ownership data. Regulatory reform and synergy between law enforcement officials, local governments, and financial institutions are needed to improve tax compliance.

I. INTRODUCTION

The Land and Building Tax (PBB) is one of the strategic fiscal instruments in the Indonesian tax system that plays an important role in supporting the financing of national and regional development (Pasaribu & Syakira, 2025). As a tax that is normatively a central tax but the revenue is mostly allocated to local governments, the United Nations has a unique and vital position in realizing regional fiscal independence (Lumbanraja et al., 2025). Through optimizing PBB revenues, local governments are expected to be able to increase the financing capacity of public services, infrastructure development, and community welfare programs in a sustainable manner.

However, the effectiveness of the United Nations as a source of revenue is highly dependent on the level of compliance of taxpayers in fulfilling their tax obligations (Kolatung, 2021). Taxpayer compliance not only reflects the legal awareness and responsibility of citizens, but is also an indicator of the success of the tax system itself. In practice, the level of compliance of UN taxpayers still faces various problems, ranging from low public understanding of UN obligations, negative perceptions of tax benefits, to economic and social factors that affect taxpayers' ability and willingness to pay taxes on time.

The phenomenon of non-compliance by UN taxpayers, both administrative and intentional, has serious consequences for the stability of state and regional revenues. Such non-compliance not only has the potential to reduce regional revenues, but also creates fiscal injustice, where the tax burden is not distributed proportionally among the community (Joseph, 2024). This condition can ultimately erode public trust in the tax system and the government's legitimacy in managing state finances.

In this context, law enforcement is a key element to ensure the effectiveness of UN voting. Tax law enforcement is not solely understood as the application of sanctions, but includes a series of preventive and repressive efforts, such as tax socialization, compliance supervision, active collection, and the application of administrative and criminal sanctions for non-compliant taxpayers (WAWAN SURYADINATA, 2025). The legal framework that governs the United Nations has actually provided a sufficient basis for tax authorities to carry out these law enforcement functions.

However, in its implementation, law enforcement against non-compliant UN taxpayers often faces various challenges. Limited apparatus resources, suboptimal database of tax objects and subjects, weak inter-institutional coordination, and social resistance from the community are factors that hinder the effectiveness of law enforcement. In addition, an overly formalistic law enforcement approach without considering the sociological and economic aspects of the community has the potential to cause conflicts and reduce the level of voluntary compliance of taxpayers.

Based on this reality, a study on the Effectiveness of Law Enforcement against Non-Compliant UN Taxpayers is very relevant and important to be carried out. This study aims not only to assess the extent to which UN law enforcement norms and policies have been effectively implemented, but also to identify structural, institutional, and cultural factors that influence the success or failure of UN law enforcement. Thus, this research is expected to be able to provide academic contributions as well as practical recommendations for the government and tax authorities in formulating law enforcement strategies that are more adaptive, fair, and oriented towards increasing taxpayer compliance in a sustainable manner.

II. RESEARCH METHODS

This study uses an empirical juridical approach, which is an approach that examines the application of positive law in practice, especially related to the implementation and effectiveness of law enforcement against taxpayers who do not comply in paying the United Nations (Jonaedi Efendi et al., 2018).

Data is analyzed in a qualitative descriptive manner, which is describing and analyzing the data obtained, then relating it to the theory and applicable legal provisions. The analysis is carried out to assess whether the legal instrument has been effective or there are still structural and substantial obstacles.

III. RESULTS AND DISCUSSION
A. Definition of Land and Building Tax (PBB)

Taxes are essentially the main instrument of the state in collecting funds from the community to finance the implementation of government and national development. Conceptually, taxes can be understood as mandatory contributions collected by the state by law, are compelling, and payable by any individual or entity that meets subjective and objective requirements, without any direct remuneration that can be appointed individually (Scott, 2020). The absence of direct counter-achievements distinguishes taxes from other levies, while at the same time emphasizing the character of taxes as a form of citizen participation in state life.

The characteristics of taxes lie not only in their coercive nature and regulated by law, but also in their collective purpose of use (Ilanoputri, 2020). The funds derived from taxes enter the state treasury and are used to finance various public needs, ranging from the provision of basic services, infrastructure development, to financing other state functions. Thus, taxes function as a means of welfare redistribution and a reflection of the reciprocal relationship between the state and citizens within the framework of a state of law and a welfare state.

In this context, the Land and Building Tax (PBB) occupies a strategic position in the national tax system. The United Nations is a tax imposed on the existence and use of land and/or buildings, which are juridically qualified as immovable property. The peculiarity of the United Nations lies in its emphasis on the object of taxation, not on the condition of the tax subject. This means that the amount of tax payable is determined by the value of objects in the form of land and buildings, without directly considering the social status or economic ability of the taxpayer as a subject (Asriyani & Susena, 2016).

As one of the sources of state revenue that is reallocated to the regions through the revenue-sharing mechanism, the United Nations has an important role in supporting the financing of the Regional Revenue and Expenditure Budget (APBD). The existence of the United Nations as the backbone of regional revenues makes it a crucial

fiscal instrument for the independence and fiscal capacity of local governments (Dalisawintri et al., 2025). Therefore, the optimization of PBB collection not only has an impact on regional financial stability, but also has direct implications for the quality of public services and sustainable regional development.

The object of Land and Building Tax includes land and buildings that provide economic benefits to the party who controls or enjoys it (Kamaroellah, 2017). The earth in this sense includes the surface of the land and the body of the earth that is under it, whether used for the purposes of agriculture, plantations, housing, industry, trade, or other functions. Meanwhile, a building is defined as a technical construction that is planted or permanently attached to the land and/or waters, which provides economic or social benefits, including supporting facilities that are inherent and inseparable from the main building.

Land and Building Tax Subject is an individual or entity that actually owns rights to land and/or buildings, controls them, or benefits from them (Mariana, 2023). Tax liability arises when the tax subject meets the objective requirements, namely the existence of a tax object imposed by the United Nations (Mariana, 2023). Thus, tax liability in the United Nations is objective, as it is based on the ownership, control, or utilization of the tax object, regardless of whether the tax subject uses the object actively or passively.

To ensure fairness and ease of collection, UN objects are classified into several sectors, such as rural and urban sectors, plantations, forestry, and mining. This classification aims to adjust the characteristics of tax objects to the mechanism of assessment and imposition of tax. On the other hand, the law also provides exceptions for certain objects that are not subject to the United Nations, in particular those used for public, social, religious, educational, cultural purposes, as well as objects that due to their nature and function are not intended for commercial purposes or to obtain profit.

The Land and Building Tax rate is set in a single and simple manner, which is 0.5 percent of the tax base (Supriatna, 2022). The determination of this single rate reflects the principle of ease of administration and legal certainty in tax collection, while at the same time aiming to avoid the occurrence of double taxation on the same object. The simplicity of the PBB tariff is expected to increase the level of taxpayer compliance and facilitate the implementation of tax administration at the central and regional levels.

The basis for the imposition of Land and Building Tax is the Selling Value of Tax Objects (NJOP), which in principle reflects the fair market value of the tax object. The determination of NJOP is carried out periodically by considering the development of land and building prices, as well as input from the local government. Under certain conditions, especially in areas experiencing rapid economic growth and development, NJOP adjustments can be made faster to reflect the real value of tax objects. NJOP is a central element in the calculation of the United Nations because it functions as a representation of the economic value of the object on which taxes are collected (Murjiyanto & Ismaya, 2016).

Thus, the Land and Building Tax can not only be understood as a tax collection instrument alone, but also as a reflection of fiscal policy that links the ownership and utilization of land and building resources with the contribution to state and regional financing. A comprehensive understanding of the concepts, objects, subjects, and mechanisms of UN imposition is an important foundation in analyzing the level of taxpayer compliance and the effectiveness of law enforcement against violations of UN obligations.

B. Law Enforcement against Land and Building Taxpayer Violations

Law enforcement against violations of Land and Building Tax (PBB) obligations is a fundamental element in maintaining the sustainability of the regional tax system and ensuring the achievement of fiscal justice (Joseph, 2024). In the context of local government, the UN is not only seen as an instrument of revenue, but also as a reflection of the legal relationship between the state and citizens that is manifested through compliance with tax obligations. The high level of non-compliance of UN taxpayers in various regions shows that law enforcement still faces

serious challenges, both in terms of regulations, institutions, and public legal awareness.

Conceptually, the enforcement of tax law aims to ensure that the legal norms that govern tax collection really function as a guideline for behavior in the life of society and the state (Wibowo et al., 2025). Law enforcement cannot be narrowed down only as a repressive effort through the imposition of sanctions, but must be understood as a series of actions that include preventive, persuasive, and corrective aspects. In the context of the United Nations, law enforcement includes socialization of tax obligations, administrative supervision, active collection, and the application of administrative and criminal sanctions for taxpayers who intentionally or through negligence violate tax provisions.

From a subjective point of view, law enforcement against UN violations involves various actors, ranging from regional tax officials, local governments, to other law enforcement officials. The involvement of many parties requires good coordination and integration so that the law enforcement process runs effectively and does not cause overlapping authority. Meanwhile, from an objective perspective, UN law enforcement can be understood in both broad and narrow senses. In a broad sense, law enforcement includes efforts to uphold the values of justice and compliance that live in society, including building legal awareness and a sense of collective responsibility for tax obligations. In a narrow sense, law enforcement is focused on the application of written norms through formal administrative and juridical mechanisms.

The effectiveness of law enforcement against UN violations is largely determined by the quality of the tax administration system implemented. Intransparency in UN payment procedures, weak tax information systems, and lack of public access to clear and accurate information are often the main triggers for non-compliance. When taxpayers do not fully understand the mechanism for determining, calculating, and paying the United Nations, the potential for administrative errors and rejection of tax obligations becomes even greater. This condition is not only detrimental to taxpayers, but also has a direct impact on declining regional revenues.

In addition to administrative issues, another challenge in UN law enforcement is the risk of abuse of authority by tax officials, both in the process of assessing tax objects and in collection. Unethical practices, such as data manipulation, unofficial levies, or discriminatory treatment of taxpayers, can undermine the integrity of the tax system and undermine public trust. When public trust in tax institutions weakens, voluntary compliance tends to decline, so coercive law enforcement becomes less effective in the long run.

In an empirical context, the effectiveness of UN law enforcement in the regions, including in Kendari City, is influenced by social and economic factors of the community. The economic condition of the taxpayer, the perception of tax benefits, and the local legal culture also determine the level of compliance. Law enforcement that does not take into account the socio-economic realities of the community has the potential to generate resistance and conflict, which is ultimately counterproductive to the goal of increasing tax revenue. Therefore, the UN's law enforcement approach must be proportionate, fair, and contextual, while still being based on legal certainty.

The impact of law enforcement on UN violations can be measured not only from the increase in local tax revenues, but also from changes in taxpayer behavior and increased public trust in tax institutions. Effective law enforcement will encourage the formation of voluntary compliance, where taxpayers fulfill their obligations not solely out of fear of sanctions, but out of awareness of the importance of taxes for the common good. In the long run, this condition will strengthen the legitimacy of local governments in managing public finances.

Thus, law enforcement against violations of the Land and Building Tax must be understood as a multidimensional process, which not only emphasizes normative and sanction aspects, but also includes improving the administrative system, improving the integrity of the apparatus, and strengthening public legal awareness. This holistic and sustainable approach is key to improving the

effectiveness of UN law enforcement and realizing a fair, transparent, and effective local tax system.

C. Definition of Non-Compliance and Types of Non-Compliance of Land and Building Tax Taxpayers

Non-compliance in the context of tax law departs from the basic meaning of "comply", which etymologically contains the meaning of obedience, loyalty, and discipline to applicable provisions. Compliance reflects a conscious attitude of submission to legal norms, both out of an awareness of obligations and because of recognition of the legitimacy of the rule. Thus, non-compliance can be interpreted as behavior that shows the absence or low attitude of obedience to the law, which is manifested in neglect, violation, or refusal of normatively established obligations.

In the context of the Land and Building Tax (PBB), taxpayer non-compliance is a phenomenon that has serious implications for the effectiveness of tax collection and the stability of regional revenues. Non-compliance not only has an impact on reduced tax revenue, but also creates inequality and fiscal injustice in society. When some taxpayers do not carry out their obligations, while others comply, the burden of financing development indirectly becomes disproportionate. Therefore, the non-compliance of UN taxpayers cannot be seen as a purely administrative problem, but rather as a legal and social problem that requires a systemic response from the state.

The Land and Building Tax Law explicitly regulates various forms of taxpayer non-compliance that can be sanctioned. The non-compliance is generally related to the taxpayer's formal and material obligations. Formal obligations are reflected in the non-submission of a Tax Object Notification Letter (SPOP) even though an official warning has been made by the tax authorities. Meanwhile, material non-compliance can occur when taxpayers submit data or information on tax objects that are incorrect or not in accordance with the actual circumstances, for example by reporting the value of the tax object lower than the real condition. In addition,

non-compliance is also reflected in the taxpayer's negligence or intentional failure to pay the tax owed on time or pay less than the amount due (Dahrani et al., 2021).

These forms of non-compliance show that taxpayers' behavior is not always homogeneous. In practice, non-compliance can occur due to ignorance, administrative errors, or economic limitations, but it is not uncommon to do so deliberately with the aim of avoiding the tax burden. This difference in motives is important to note because it will affect the law enforcement approach that should be applied by the tax authorities, whether it is educational, administrative, or repressive (Erlindawati & Novianti, 2020).

Various studies show that taxpayers' compliance or non-compliance is influenced by a number of interrelated factors. The tax amount factor, for example, is often the main consideration for taxpayers in determining their level of compliance. Taxes that are considered too high and not commensurate with economic ability or benefits received tend to trigger resistance. In addition, consistency and regularity in the tax collection process also affect taxpayers' perception of the state's seriousness in enforcing tax laws. Inconsistent or selective billing can give rise to the assumption that tax liability can be avoided without significant consequences.

The existence of sanctions and their application in a fair and non-discriminatory manner is also a crucial factor in forming compliance. Sanctions that are only regulated normatively but not applied consistently tend to lose their deterrence. On the contrary, firm, proportionate, and fair enforcement of sanctions can improve taxpayer compliance, especially in the short term. However, the effectiveness of sanctions is highly dependent on taxpayers' perception of justice and the integrity of the tax apparatus that enforces them.

Beyond normative and institutional factors, UN taxpayers' non-compliance is also influenced by individual internal and external factors. Internal factors include the economic condition of taxpayers, education level, and moral and legal awareness. Taxpayers with low income levels or unstable economic conditions tend to prioritize

basic needs over tax liabilities. Low levels of education and understanding of UN provisions can also lead to unintentional non-compliance. Meanwhile, external factors are related to the tax collection system itself, including the complexity of procedures, the quality of public services, and the firmness and consistency of sanctions enforcement (Zulfikar et al., 2021).

Another aspect that is no less important is the public's perception of the use of tax funds. When the results of UN collection are not perceived by the public, trust in the tax system tends to decline. In such conditions, tax compliance becomes weak because taxpayers do not see a direct relationship between the obligations borne and the benefits received. Therefore, transparency and accountability in the management of tax funds are the main supporting factors in building long-term compliance.

Thus, non-compliance by UN taxpayers is a multidimensional phenomenon influenced by legal, economic, social, and moral factors. A comprehensive understanding of the definition and types of non-compliance, as well as the factors behind it, is an important prerequisite in formulating an effective and equitable law enforcement strategy. An approach that overemphasizes the sanction aspect without being accompanied by system improvements and increasing public legal awareness has the potential to fail to achieve the goal of increasing taxpayer compliance in a sustainable manner.

IV. CONCLUSION AND SUGGESTIONS
A. Conclusion

Based on the discussion of the definition of Land and Building Tax, law enforcement against taxpayer violations, and the concept and types of non-compliance of UN taxpayers, it can be concluded that the effectiveness of UN law enforcement is highly determined by the integration between normative, institutional, and legal awareness aspects of the community. The United Nations as an object-based tax has a strategic role in supporting regional fiscal independence, but its revenue potential has not been fully optimal due to the still high level of taxpayer non-compliance.

The non-compliance of UN taxpayers is not only caused by intentional factors, but also influenced by low legal understanding, economic limitations, weak tax administration systems, and lack of transparency and consistency in sanctions enforcement. Law enforcement, which has tended to focus on formal and repressive aspects, has not been fully able to encourage voluntary compliance on a sustainable basis. In addition, administrative practices that are not accountable and the quality of public services that are not optimal have also weakened public trust in tax institutions.

Therefore, the effectiveness of UN law enforcement cannot be measured solely from an increase in tax revenue, but also from changes in taxpayer behavior, increased legal awareness, and growing public trust in the tax system. Effective UN law enforcement must be placed within a framework of justice, legal certainty, and social benefits in a balanced manner.

B. Suggestion

Local governments and tax authorities need to optimize UN law enforcement through a more comprehensive and voluntary compliance-oriented approach. Improving the administrative system, increasing transparency in UN assessments and payments, and strengthening the integrity of the tax apparatus must be top priorities. In addition, tax socialization and education need to be carried out in a sustainable manner with a contextual approach that is easy for the public to understand. Sanctions enforcement must be applied consistently, fairly, and proportionately in order to have preventive power while maintaining public trust in the regional tax system.

REFERENCE LISTAN

Adiyanta, F. C. S. (2020). Menakar Esensi Pajak Sebagai Instrumen Untuk Menjamin Kesejahteraan Umum Di Masa Pandemi Covid-19. *Administrative Law And Governance Journal*, *3*(4), 719–732.

Asriyani, Y., & Susena, K. C. (2016). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Bumi Dan Bangunan Di Kecamatan Teluk Segara Kota Bengkulu. *Ekombis Review: Jurnal Ilmiah Ekonomi Dan Bisnis*, *4*(2).

Dahrani, D., Sari, M., Saragih, F., & Jufrizen, J. (2021). Model Kepatuhan Wajib Pajak (Studi Pada Wajib Pajak Yang Melakukan Usaha Di Kota Medan). *Jurnal Akuntansi Dan Pajak*, *21*(02), 379–389. Https://Doi.Org/10.29040/Jap.V21i02.1513

Dalisawintri, S. E., Noor, H. M., & Irawan, B. (2025). *Strategi Pemerintah Dalam Meningkatkan Pendapatan Asli Daerah (Pad)*. Nas Media Pustaka.

Erlindawati, E., & Novianti, R. (2020). Pengaruh Tingkat Pendidikan, Pendapatan, Kesadaran Dan Pelayanan Terhadap Tingkat Motivasi Masyarakat Dalam Membayar Pajak Bumi Dan Bangunan. *Iqtishaduna: Jurnal Ilmiah Ekonomi Kita*, *9*(1), 65–79. Https://Doi.Org/10.46367/Iqtishaduna.V9i1.214

Ilanoputri, S. A. (2020). Pelayanan Yang Diterima Oleh Masyarakat Sebagai Pembayar Pajak Berdasarkan Penerapan Beban Pajak Daerah Yang Diatur Dalam Undang-Undang Pajak Dan Retribusi Daerah. *Cepalo*, *4*(2), 143–156.

Jonaedi Efendi, S. H. I., Johnny Ibrahim, S. H., & Se, M. M. (2018). *Metode Penelitian Hukum: Normatif Dan Empiris*. Prenada Media.

Kamaroellah, R. A. (2017). Analisis Kepatuhan Wajib Pajak Bumi Dan Bangunan Berdasarkan Realisasi Penerimaan Pajak Bumi Dan Bangunan (Pbb) Pada Dinas Pendapatan Daerah Kabupaten Pamekasan. *Iqtishadia Jurnal Ekonomi & Perbankan Syariah*, *4*(1), 82–103.

Kolatung, J. F. (2021). Analisis Tingkat Kepatuhan Wajib Pajak Bumi Dan Bangunan Di Kota Manado. *Jurnal Emba: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, *9*(2).

Lumbanraja, V., Riau, D. P., Rustiyana, R., & Anitasari, M. (2025). *Otonomi Daerah: Konsep Dasar, Prinsip, Peran Dan Kemandirian Fiskal*. Star Digital Publishing.

Mariana, M. (2023). Pembayaran Pajak Bumi Dan Bangunan; Kasus Kabupaten Pidie. *Hei Ema: Jurnal Riset Hukum, Ekonomi Islam, Ekonomi, Manajemen Dan Akuntansi*, *2*(2), 108–115.

Murjiyanto, R., & Ismaya, S. (2016). Menetapkan Pilihan Nilai Jual Obyek Pajak Bumi Dan Bangungan Sebagai Dasar Penghitungan Bea Perolehan Hak Atas Tanah Dan Bangunan. *Jurnal Hukum Ius Quia Iustum*, *23*(1), 142–161.

Pasaribu, K., & Syakira, E. (2025). Pajak Bumi Dan Bangunan (Pbb). *Media Hukum Indonesia (Mhi)*, *3*(3).

Supriatna, S. (2022). Analisa Kepatuhan Wajib Pajak Bumi Dan Bangunan (Pbb) Di Desa Padamukti Tahun 2017 - 2020. *Jurnal Manajemen Terapan Dan Keuangan*, *11*(03), 541–553.

Wawan Suryadinata, W. S. (2025). *Restorative Justice Pada Tindak Pidana Perpajakan Berbasis Hak Asasi Manusia Berlandaskan Asas Keadilan*. Undaris.

Wibowo, A. S., Se, A., Sh, M. M., Lufsiana, S. H., & Dharma Setiawan Negara, S. H. (2025). *Hukum Pidana Perpajakan Dan Tindak Pidana Korupsi: Titik Singgung, Perbedaan Dan Implikasi Hukum*. Indonesia Emas Group.

Yusuf, M. (2024). Penegakan Hukum Terhadap Pelanggaran Wajib Pajak Bumi Dan Bangunan Pada Badan Pendapatan Daerah Kota Kendari. *Arus Jurnal Sosial Dan Humaniora*, *4*(1), 97–115.

Zulfikar, M., Sn, T. A., & Rachman, R. A. (2021). Penyelesaian Masalah Sanksi Praktik Pembantuan Pembayaran Bphtb Oleh Ppat Kepada Wajib Pajak. *Acta Diurnal Jurnal Ilmu Hukum Kenotariatan*, *5*(1), 49–62. Https://Doi.Org/Https://Doi.Org/: Https://Doi.Org/10.23920/Acta.V5i1.618.