

## Digital Transformation of Acquisition Fee Of Right On Land and Building Collection Services in Accelerating Registering Property in Jakarta Province

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### ABSTRACT

Technological developments have influenced how humans work and interaction. Digital transformation is a holistic effort to revise core government processes and services. Digital transformation is a change from an analog system to a digital system by reviewing policies, current processes, and user needs. Ultimately it will result in a revision of a policy, resulting in the creation of a new digital service. Using a qualitative approach, this research aims to provide a descriptive research type about how the dimensions of digital transformation can influence the digitalization of public services in a holistic manner and overall change, by combining primary and secondary research data. This research will try to examine the dimensions of digital transformation based on the research results of Mergel et. al, 2019 on the digital transformation of BPHTB collection services in DKI Jakarta Province. The analyzing qualitative research data in this research relates to the dimensions of the digital transformation of BPHTB collection services in DKI Jakarta Province in accelerating property registration services. By offering speed and real-time reporting, digital tax administration seeks to improve tax collection and streamline the procedure for taxpayers. Developments in technology have an impact on delivery, registration, and tax submission processes. Digitalization can help the government fulfill public expectations and increase service efficiency. The implementation of policy regulations like DKI Jakarta Governor Regulation Number 34 of 2022 focuses on electronic payment, reporting, services, and supervision of Acquisition Fees of rights Land and Building Collection Service. Digital transformation in the public sector involves four dimensions: digital transformation reason, digital transformation objects, digital transformation process, and results of digital transformation.

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## 1. INTRODUCTION

Continuous changes result in cultural changes in people's daily lives. Recently technology become the main role in changes that have occurred in the world. Digital disruption is changes that occur in a way radical changes in culture, markets, industries, and processes caused by digital capabilities, channels, and devices. The digital disruption makes humans unable to be separated from technology in everyday life. Due to the widespread use of technology, the presence of technology has become a means to facilitate the achievement of goals.

Development technology has influenced how man works and interacts with other people. Digital transformation is a way to rebuild a business model that suits customer needs by using new technology (Berman, 2012). In line with the matter (Mergel et al., 2019) said that technology information is a means to fundamentally change in processes, people, policies and leadership to achieve digital transformation in the public sector. Digital transformation is happening outside the public sector, inspiring the public administration services to serve society's needs. (Tangi et al., 2020) argue that digital transformation includes changes throughout the organization and not only in service or administrative processes. The public sector is expected can provide service with adapting and provide technology in public administration service.

Collaboration that occurs between technology and governance can increase the quality of public service. Through the digital transformation of services, public administration can be done in real-time. With easier exchange of information that can support relations between state institutions, and can generate public participation, which is an important factor in forming good state policies. Based on this matter it is important to realize public services that are transparent, trustworthy and affordable to the public through the use of communication and information networks. In developing countries adoption of technology in system taxation brings drastic change to how system taxation is designed and managed (Bird & Zolt, 2008).

The digital transformation that occurs most frequently in administrative services in the field of tax services is the implementation of electronic filing, reporting and payment systems. Through the use of technology, it will be easier for the tax authorities to observe and monitor taxpayer transactions. This has an impact on the tax authorities when government institutions switch to implementing e-Government as a solution for interacting with taxpayers in managing tax collection, administration and compliance. Based on Doing Business 2020 Indonesia, especially in DKI Jakarta Province, has given convenience in payment tax by applying online payment for Regional Tax since 2013 however this has not yet followed with system archiving and reporting in a way electronics.

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Based on the DKI Jakarta Provincial Regional Revenue Agency's Strategic Plan for 2017-2022, it is stated that the online-based regional tax collection service system is still not optimal. To overcome inhibiting factors the regional revenue agency's needs to integrate online services into regional tax collection. Meanwhile, from the taxpayer's perspective, information is needed on the extent of the taxpayer's knowledge regarding procedures for calculating tax obligations, computer technology and the internet. Application technology information and communication need role bureaucracy to realize good government. Efficiency and quality levels of services provided to the public can determine the performance of Bureaucracy. DKI Jakarta Provincial Government made various efforts to realize bureaucratic reform to achieve an effective and efficient bureaucracy. The efforts are made to create or readjust various policies and legal regulations to answer the demands of the community who are recipients of government services.

Digital transformation of administrative services for taxes applied to property requires systematic organization and recording and involves detailed data collection that can spur administrative improvements. The use of information technology will certainly make many changes in the in the management of modernization of administration taxation. Besides that, the use of information technology in modern administration is considered more efficient and effective because it is considered easier, more accurate, and saves time and costs incurred by taxpayers or tax authorities. Therefore, It is expected that the use of information technology in modernizing the electronic-based taxation system can improve compliance and service for every tax administrator. (Aryati & utritanti, 2016).

Acquisition Fee Of Right On Land and Building (BPHTB) is one type of tax from 13 types of regional taxes managed by the DKI Jakarta Provincial Government based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, and also DKI Jakarta Regional Regulation Number 18 of 2010 concerning Fees for Acquisition of Land and Building Rights. BPHTB is a tax that arises from the transfer of rights to land and/or buildings. In accordance with DKI Jakarta Regional Regulation No. 18 of 2010 concerning BPHTB article 5 paragraph 2, that the transfer of rights can be caused by the exchange process, gift, sell and purchase, the grant will, entry into a company or other legal entity, appointment of a buyer at an auction, separation of rights which results in transfer, implementation of the decision judges who have permanent legal powers, business mergers, business consolidation and business expansion or gifts.

The BPHTB collection system that applies in Indonesia is the Self Assessment system but in practice it is more of an Official Assessment system. Besides that's it , the provision of estimates and validation in the manual BPHTB collection process creates legal uncertainty regarding the transfer of rights transactions carried out, and also extends the process chain that must be taken by the Party Notary / PPAT, , as well as by the seller and buyer as taxpayers, before the process can be carried out (Carmana, 2020). In line with this matter (Dominicus and Inayati, 2018) conveyed the importance of balance between efficiency time, procedures, and costs in processing property registration legal certainty in the transfer of

rights to land and/or buildings, as well as in the payment of duties and taxes. Besides that, synergy is needed between land management, which is the authority of BPN, and tax administration, which is the authority of the Regional Government. In an effort to accelerate property registration administration and in an effort to optimize regional taxes, the DKI Jakarta Provincial Government is carrying out digital transformation of BPHTB collection administration services. Manual BPHTB services in the form of validation business processes have so far affected processing time, service uncertainty and potential costs incurred in the administration process of transferring rights to land and/or buildings.

Based on problems that arise in the BPHTB validation business process, DKI Jakarta Provincial Government did a digital transformation in BPHTB collection service. In the era of digital disruption, where people are more used to digital technology, this is becoming an opportunity for the DKI Jakarta Provincial Government to utilize digital technology to make it easier for people to carry out their tax obligations and speed up the registering property process. Investment in technology expected can increase income original area through sector tax as well as be more efficient in in allocating resources. Digital transformation can be defined as the process of adopting digital methods and tools in an organization. Digitalization is seen as new source of growth, efficiency, or relevance new in an increasingly digital world. Providing a perception of convenience and usefulness so that it can create a good perception for taxpayers (Aryati & Putritanti, 2016).

Based on research (Mergel et al., 2019) did coding and analysis transcript interviews conducted with 40 experts who have knowledge of digital transformation projects and classifying four dimensions of digital transformation in the public sector, as seen in Figure 1.

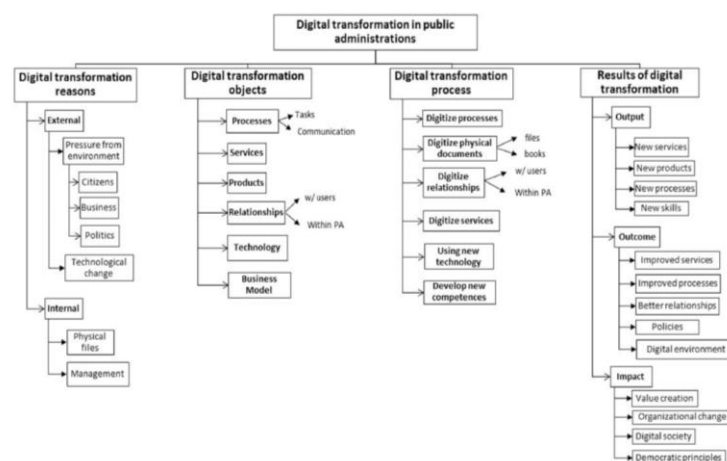


Figure 1. Classification of Digital Transformation in Public Administration

Source: Mergel et al., 2019

Figure 1 is a Classification of Digital Transformation in Public Administration which consists of 4 dimensions (Mergel et al., 2019), namely:

1. Digital transformation reasons

The Digital transformation reasons dimension is a tool to explain the reasons and drivers for an organization to carry out digital transformation. The reasons and drivers for digital transformation can come from outside the organization (external) or from within the organization (internal). External reasons are the driving force for changing and transforming an organization that originates from outside the organization. External reasons for digital transformation are specific requests for changes made by various stakeholders or user groups to do digital transformation, such as citizens/groups of citizens, businesses/markets, or political institutions/politicians. Internal reasons for digital transformation are the drivers of change that originate from within the organization. Internal reasons can be described as the need to digitize physical files to improve processes or services or originate from management to improve organizational management or to achieve organizational goals. External pressures can result in the digitalization of services and processes while internal pressures initiate more holistic organizational changes, such as changes in organizational culture (Mergel et al., 2019). The research results show that the reason for the greater influence of change comes from external factors compared to the influence of internal factors.

2. Digital transformation objects

The Digital transformation objects dimension is a tool to find out what characteristics are changed in digital transformation. The object of digital transformation is a change in the use of technology in an organization, its business model, internal processes, workflows or procedures, public services offered to stakeholders, or products created.

3. Digital transformation process

The digital transformation process describes how public administrators approach the transformation of the objects mentioned above. The process in question is to digitize existing processes, forms/documents, and services, as well as relationships with their stakeholders. Including the use of big data, data-driven, and user-centric approaches. When it comes to public services, public administration experts say that digitalization efforts offer an opportunity to rethink the processes, services, and products they once created for the offline world.

4. Result of digital transformation

Based on research results (Mergel et al., 2019), it is stated that the main results that can be achieved from digital transformation are focusing on actions that have a long-term impact or digital transformation that is done leading to the desired results rather than concrete and measurable output. The output of digital transformation is understood in terms of developing new products, new processes and most importantly generating new services.

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The main objective of digital transformation is seen as a broader impact on public administration as an organization, society, and democracy. Organizational change is seen as the most important overall result and impact to be achieved from the digital transformation process. This is seen as a long-term effect of digital transformation on the internal organization and overall external organization.

Based on the four dimensions of the Classification of Digital Transformation in Public Administration (Miguel et al., 2019), digital transformation is a holistic effort to revise core processes and government services. Digital transformation is a change from an analog system to a digital system through reviewing policies, current processes, and user needs. Ultimately this will result in a revision of a policy, resulting in the creation of a new digital service. The outcomes of efforts undertaken in digital transformation focus on satisfying user needs, creating new forms of service delivery, and expanding the user base.

Referring to this, this research aims to analyze the dimensions of the digital transformation of BPHTB collection services in acceleration of property registration services carried out by the DKI Jakarta Provincial Government through DKI Jakarta Governor Regulation Number 34 of 2022 concerning Procedures for Electronic Payment, Reporting, Services and Supervision of Fees for Acquisition of Land and Building Rights. Which is then called just in time e-BPHTB Services. Through the e-BPHTB just in time service taxpayers can download the SSPD BPHTB online and just in time.

## 2. RESEARCH METHOD

By using a qualitative approach, this research aims to provide a descriptive research type about how the dimensions of digital transformation can influence the digitalization of public services in a holistic manner and overall change, by combining primary and secondary research data. Primary research data was collected through semi-structured interviews with policy makers for the digital transformation of BPHTB collection services at the Regional Revenue Agency of DKI Jakarta Province. Meanwhile, secondary data was obtained through official reports, related research and previous publications.

This research will try to examine the dimensions of digital transformation based on the research results of Mergel et. al, 2019 on the digital transformation of BPHTB collection services in DKI Jakarta Province. DKI Jakarta Province was chosen as the object of study because it is one of the regions with the highest Original Local Revenue in Indonesia and has carried out digital transformation in the area of regional taxes. One type of service that has been digitized is the BPHTB Collection Service through DKI Jakarta Governor Regulation Number 34 of 2022 concerning Procedures for Electronic Payment, Reporting, Services and Supervision of Fees for Acquisition of Land and Building Rights.

After the data collection process has been carried out, data analysis will then be carried out according to Miles and Huberman (1992) in (Gunawan, 2021) stating that there



are three stages in analyzing qualitative research data, namely: (1) Data reduction; (2) Data Presentation; and (3) Verification/Conclusion as seen in Figure 2.

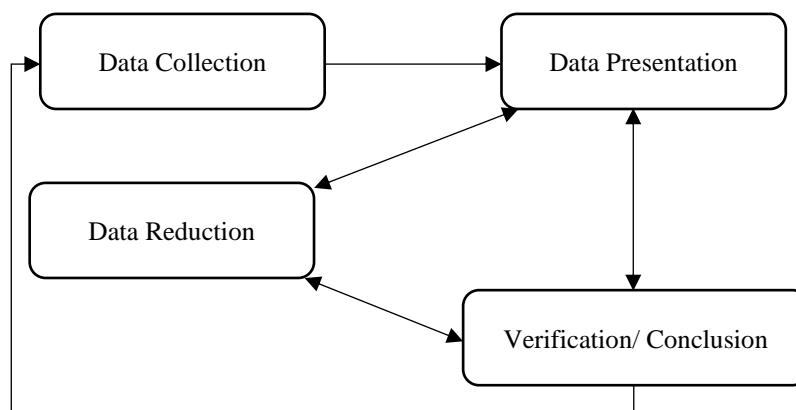


Figure 2. Qualitative data analysis

Source: Miles and Huberman (1992) in Gunawan (2021: 211)

(Sugiyono, 2014) said that data reduction is an activity of summarizing, selecting the main things, focusing on the important things, looking for themes and patterns. Reduced data will provide a clearer picture and make it easier to collect data. Miles and Huberman (1992) in (Gunawan, 2021) said that through data presentation it is possible to draw conclusions and take action based on a collection of structured information. Finally, conclusions are drawn from research results that answer the research focus based on the results of data analysis. The data analyzed in this research relates to the dimensions of the digital transformation of BPHTB collection services in DKI Jakarta Province in accelerating property registration services.

### 3. RESULTS AND DISCUSSION

Digital tax administration introduces reporting done in real-time, which not only requires data but also requires speed. Electronic services and tax administration simplification measures such as online portals release data intensively. The objective of the acquisition of the data is to increase the collection of taxes and increase compliance for taxpayers (Camil, 2021). Through the development of internet-based information technology, it has an influence on the level of taxpayer compliance when tax services in the form of filing, registration and sending activity reports are carried out online (Harrison and Nahashon, 2015). Digitalization can help the government fulfill public expectations to gain more efficient and resilient services. This is a difficult task, but when public organizations are willing to try, with proper planning it can help the government to move more quickly in providing services in conditions of limited resources (Daub et al., 2020). Utilization of

technology can increase efficiency and effectiveness in the administration of taxation. Increasing quality services is needed for innovation in services which is the key to success in implementing e-government (Ardianti & Abdulrahman, 2020).

Through Policy Regulation Governor of DKI Jakarta Number 34 of 2022 concerning Procedures for Payment, Reporting, Services, and Supervision of Acquisition Fees Land and Building Rights by Electronic is one form of digital transformation in the sector public services, namely administration registration property and services tax area. Based on the results of research (Mergel et al., 2019) classify four dimensions of digital transformation in the public sector, namely:

### **3.1 Digital transformation reasons**

Reason transformation is originating influence from an outside organization (external) or an organization (internal). The digital transformation policy for BPHTB collection services, which was initiated by the Regional Revenue Agency of DKI Jakarta Province, was carried out in order to support the policy of Presidential Decree number 3 of 2021 concerning the Task Force for the Acceleration and Expansion of Regional Digitalization. Establishment of a task force to accelerate and expand regional digitalization on March 4 2021 with the aim of accelerating and expanding the implementation of electronicization of regional government transactions. The Coordinating Minister for Economic Affairs said that "digitalization is very important to anticipate the impact of slowing global economic growth, so far electronicization in the regions has contributed to increasing Regional Original Income (PAD) by up to 11.1 percent per year" conveyed at the National Coordination Meeting for the Acceleration and Expansion of Digitalization Regions in Jakarta on December 6 2022 (Kemenpanrb, December 6, 2022).

In line with this matter, the digital transformation of the BPHTB collection services is influenced by the organization's external environment. Based on the results of interviews with Tax Potential and Extensification Analyst 1 who is tasked with coordinating and formulating policies for exploring potential and/or extensification of PBB-P2, BPHTB, ground water tax, advertising tax and cigarette tax, that digital transformation of BPHTB collection services done in line with the policies issued by the Central Government regarding digital transformation in tax services which was then outlined in the DKI Jakarta Province Regional Strategic Activities in 2021 which is the responsibility of the Regional Revenue Agency with indicators of the implementation of digital transformation in BPHTP collection.

Internal reason for digital transformation in BPHTB collection services is s the BPHTB validation business process which has affected processing time, service uncertainty and potential costs incurred in the administration process of transferring rights to land and/or buildings. Based on research results (Ardelia, 2019), the mandatory validation policy for BPHTB services causes the cancellation of agreements and delays in the process of



changing the name of the certificate. A verification process should not be needed again because the most important thing is that taxpayers who will carry out transactions related to the transfer of land ownership rights have made BPHTB payments accompanied by proof of payment. The policy is also contradictory to the application system collection of self-assessment-related payment taxes adopted by the Indonesian government. Apart from that, the existence of a verification policy only gives rise to the practice of corruption, collusion and nepotism (Anfeis and Putra, 2022). Based on previous research, it can be seen that the verification or validation business process for BPHTB collection does not shorten service time and is not in accordance with the application of the self-assessment principle for BPHTB tax types and can even give rise to the practice of corruption, collusion and nepotism.

Based on the results interview with Analyst Potential and Extensification Tax 1, digital transformation in BPHTB collection is an effort in the framework to provide convenience to public service, to accelerate property registration administration as well as an effort to optimize regional taxes, especially in BPHTB revenue. Through digitalization BPHTB collection service, it can provide convenience and cost and time efficiency for taxpayers in the property registration process at the regional tax service. The BPHTB validation process, which is the authority of the DKI Jakarta Provincial Revenue Agency, is related to and influences the service process time for the process of transferring land and/or building rights to the property registration administration process, which is an internal reason for carrying out digital transformation in the BPHTB collection service.

### **3.2 Digital transformation objects**

The digital transformation object is is characteristic of what will be changed. The main area change on the object from Digital transformation is a process. In research, Mergel et al., 2019 said that the use of digital technology can produce or achieve major changes in the services provided to the community, not only to make small improvements, but also to change the way administration works (Mergel et al., 2019).

In the digital transformation of BPHTB collection services, there are changes to the flow of Work as well as procedures through utilization technology. The previous workflow that were previously completely manual have become completely digital. Based on the results interview with Analyst Potential and Extensification Tax 1 several change procedures and governance for BPHTB collection based on Governor Regulation Number 34 of 2022, namely:

- a. Change the form of the BPHTB Regional Tax Payment Letter (SSPD) from manual (paper) to fully electronics form.
- b. Changes in payment models from previously open payment became closed payment. With the close payment model, there are no BPHTB payments that are not reported to regional revenue agency. So, he land office will have better control and

more adequate confidence in the validity of the BPHTB SSPD reported by the applicant/ taxpayer.

- c. Reduce the completion time for service functions consisting of calculation, payment and reporting procedures to 0 (zero) working days. Where at all there is no verification and/or validation process by tax officials. The form can be obtained directly after the taxpayer makes payment and uploads the required documents in the reporting procedure.

Table 1. Service Functions in BPHTB Collection based on Regulation of the Governor of DKI Jakarta Province Number 34 of 2022

No	Procedure	Business process	Information
1	<b>Calculation of</b> Article 3 paragraph (2) and Article 11	Through the E-BPHTB System, taxpayers can receive SSPD BPHTB reporting services electronically, receive service requests and calculate the amount of BPHTB that must be paid.	Done automatically through the system without any manual verification/authorization by the tax authorities. The final result is the Regional Tax Object Number (NOPD) for the acquisition of rights.
2	<b>Payment of</b> Article 3 and Article 4	Based on the calculation, the taxpayer will get a payment code. After payment is made, tax payer will receive a payment receipt electronically. Next, the system will researcherize/validate the payment.	Done automatically through the system without any manual verification/authorization by the tax authorities. The final result is a regional revenue transaction number (NTPD)
3	<b>Reporting</b> Articles 5, 6, 7, 8, and 9	Once the calculation and payment procedure is complete, it will proceed to the reporting business process. In the business process, there are two activities, namely: the taxpayer approves electronically, the taxpayer uploads the required documents, and the system will generate the BPHTB E-SSPD with reported status.	Done automatically by the system without any manual verification/authorization by the tax authorities. Approval documents and data are recorded electronically, E-SSPD BPHTB is received in electronic form and is integrated with the National Land Agency (BPN)

Source: Regional Revenue Agency of DKI Jakarta Province, processed by the author.

Based on Table 1, it can be seen that the BPHTB collection service process no longer relies on a face-to-face process or direct meeting between the taxpayer and the tax authority at the regional tax office. There are no longer any hardcopy documents that must be submitted or printed so that we can save natural resources in paper form. Apart from that, through changes to the process for collecting BPHTB, taxpayers no longer need to come directly to the tax office to complete their tax obligations. Through E-BPHTB reporting, taxpayers can do their tax obligations from anywhere.

### **3.3 Digital transformation process**

Based on research results (Mergel et al., 2019) the digital transformation process in the public sector is a process of using new technology and digitizing public service processes. Digital transformation is an effort to rethink processes, services, and products that have previously been done manually into digital form. In its implementation, BPHTB collection service has several characteristics and uniqueness that differ in treatment from other types of regional taxes, namely:

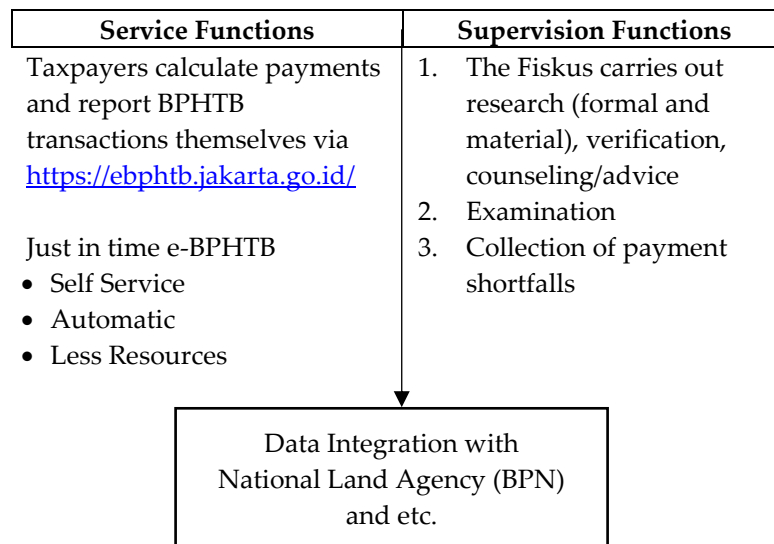
- a. Duty is a type of tax that can be paid before it is due.
- b. The object of tax is the transfer of immovable goods, namely land, houses, buildings, apartments, etc.
- c. The due date for BPHTB payment is the same as when the tax is due. This is based on Article 90 of the Regional Tax and Regional Retribution Law Number 28 of 2009, which states that the tax payable must be paid at the time the rights are acquired.
- d. The BPHTB Collection System uses a self-assessment system where taxpayers can determine for themselves the amount of tax owed but must remain by the provisions of tax laws and regulations. In the self-assessment system, taxpayers are active, while the tax authorities do not interfere in determining the amount of tax owed by a person unless the taxpayer violates applicable provisions (Rizki A, 2018).
- e. BPHTB collection is by using a Regional Tax Payment Letter (SSPD) which is based on Article 10 paragraph (2) of Regional Regulation number 18 of 2010 "SSPD is also a Regional Tax Notification Letter (SPTPD)".
- f. There is a connection with other parties. BPHTB services are part of a series of processes in the Land Administration/Property Registration system.

The DKI Jakarta Provincial Revenue Agency sees the potential in the characteristics and uniqueness of BPHTB to be able to speed up the BPHTB collection service process through policy changes followed by the digitalization of services. Based on the characteristics and uniqueness of BPHTB above, it is the basis for rethinking processes, services, and products that have been done manually into digital form.

Digital transformation of the BPHTB collection changes the BPHTB collection workflow from manual to digital. Not only that, in the digital transformation of BPHTB Collection, there has been a major change in the way BPHTB collection works, namely by eliminating the validation business process for manual BPHTB collection services which has previously affected processing time, service uncertainty, and potential costs incurred in the administration process of transferring land rights and /or building.

Based on the results of interviews with Tax Potential and Extensification Analyst I said that in the E-BPHTB reporting policy, the BPHTB collection system was returned to a self-assessment collection system where taxpayers calculate, pay, and report themselves in real-time by eliminating the validation business process. via the portal <https://ebphtb.jakarta.go.id/>

The validation process that has been eliminated in E-BPHTB makes the service time be just in time/ real-time. The service functions regulated in Articles 2 to 9 of DKI Jakarta Governor Regulation Number 34 of 2022 consist of 3 (three) procedures which include Calculation, Payment and Reporting; where in each procedure there is no verification process and/or manual form of authorization carried out by the officer/fiscus. After the taxpayer makes payment of their tax obligations, the taxpayer can receive output in the form of electronic SSPD BPHTB in real time which can be used to continue the property registration process with the Land Agency.



**Figure 2.** Separation of Business Processes into Service Functions and Supervision Functions in DKI Jakarta Governor Regulation Number 34 of 2022

Source: Regional Revenue Agency of DKI Jakarta Province.

In Figure 2 it can be seen that in the E-BPHTB Reporting policy there is a separation of service functions and supervisory functions, this allows BPHTB collection services to occur in real time. Based on the results of interviews with Tax Potential and Extensification Analyst I said that electronic BPHTB collection does not eliminate the supervisory function but only moves the supervisory function which was previously combined with the service function, namely in the BPHTB validation business process, so in the electronic BPHTB collection policy the supervisory function will be carried out in a period of five years from the time the tax becomes payable in accordance with applicable laws and regulations.

### 3.4 Result of digital transformation

Digital transformation is an opportunity to change by utilizing technology. Based on the results of an interview with the Head of Tax Revenue I said that through digital transformation, BPHTB collection can create legal certainty, work efficiency, and property

registration stages can be monitored digitally. The output of the online BPHTB collection procedure is the publication of the BPHTB e-SSPD which will be informed to the National Land Agency (BPN) through integrated web services. Through digital transformation, BPHTB collection can speed up land administration services in the regional tax administration service process because the final result in the form of e-SSPD BPHTB with reported status and integrated with the National Land Agency (BPN).

The E-BPHTB reporting system is a digital transformation of regional tax services that aims to provide better legal certainty to taxpayers, accelerate service processing times, and in order to support the acceleration of property registration services in DKI Jakarta Province. Through change in the policy of separating service and supervision processes in E-BPHTB reporting as well as through digital transformation of the BPHTB collection service process time which previously averaged 12.76 days to real-time or 0 (zero) working days and can be done from anywhere.

#### 4. CONCLUSION

Digital tax administration aims to increase the collection of taxes and make things easier for taxpayers by providing speed and real-time reporting. Technology development has influenced the obedience level in tax submission, registration, and delivery activities. Digitalization can help the government fulfill public expectations and gain more service efficiency and effectiveness. Proper planning and utilization of technology can help the government move faster in providing services with limited resources. One form of digital transformation in the sector is the implementation of policy regulations like DKI Jakarta Governor Regulation Number 34 of 2022 concerning procedures for payment, reporting, services, and supervision of Acquisition Fees Land and Building Rights by Electronic.

The digital transformation in public sector occur holistically by paying attention to four dimensions of digital transformation in the public sector, namely:

1. Digital transformation reasons

The digital transformation of BPHTB collection service in DKI Jakarta Province is greatly influenced by the organization's external environment which is carried out in line with the policies issued by the Central Government regarding digital transformation in tax services. Apart from that, due to internal reasons, the BPHTB validation business process which has been carried out manually has greatly affected processing time, service uncertainty and potential costs incurred in the administration process of transferring rights to land and/or buildings.

2. Digital transformation objects

The digital transformation object is a characteristic of what will be changed. In the digital transformation of BPHTB collection there are changes to workflow and procedures through the use of technology. The form of the BPHTB Regional Tax Payment Letter (SSPD), which was previously in paper form, has become completely

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electronic. There was a change in the payment model from previously open payment to closed payment. Apart from that, there have been procedural changes through the digital transformation of BPHTB services, there is no verification and/or validation process by tax officers. This can happen through the use of technology and information in BPHTB collection services.

3. Digital transformation process

The E-BPHTB reporting policy separates service functions and supervisory functions, allowing real-time BPHTB collection services. The supervisory function will be implemented within five years from the time the tax becomes due by applicable laws and regulations. The BPHTB collection system is returned to a self-assessment collection system where taxpayers calculate, pay and report themselves in real time by eliminating the validation business process via the portal <https://ebphtb.jakarta.go.id/>. The validation process that has been eliminated in the E-BPHTB service makes the service time just in time/real time.

4. Results of digital transformation

Digital transformation is an opportunity to change by utilizing technology. Through digital transformation, BPHTB collection can create legal certainty, work efficiency and property registration stages can be monitored digitally. Through digital transformation, BPHTB collection can speed up land administration services in the regional tax administration service process because the final result in the form of e-SSPD BPHTB with reported status will be integrated with BPN.

Digital transformation of the BPHTB Collection Service is a form of digital transformation in regional tax services which can simplify the regional tax service process and speed up the property registration administration process. Apart from that, the E-BPHTB policy is one of the regional Revenue Agency's efforts to optimize regional income in the regional tax sector. Digital transformation is an ongoing process that continually requires adjustments to processes, services and products. Through digital technology, the public sector can produce new services to improve service delivery and increase accountability.

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