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**POTENTIAL FOR TAX COLLECTION BIRD NESTS WALET, BANTAN  
SUB-DISTRICT, BENGKALIS REGENCY**

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**Yunita Sari<sup>1</sup>**

**Politeknik Negeri Bengkalis, Bengkalis, Indonesia**

[yunitasari32123@gmail.com](mailto:yunitasari32123@gmail.com)

**Novira Sartika<sup>2</sup>**

**Politeknik Negeri Bengkalis, Bengkalis, Indonesia**

[novirasartika@polbeng.ac.id](mailto:novirasartika@polbeng.ac.id)

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**Abstract**

This study aims to analyse the potential for collecting swiftlet nest tax in Bantan Subdistrict, Bengkalis Regency, with focus on tax revenue, collection potential, obstacles encountered, and government efforts to optimise revenue. Swiftlet nest tax is a strategic source of Local Own-Source Revenue given the prevalence of swiftlet farming in the coastal area of Bengkalis. This study uses a descriptive method with a qualitative approach through in-depth interviews with the Head of the Technical Implementation Unit (UPT) and the District Revenue Administration staff in Bantan Subdistrict, as well as 20 swiftlet entrepreneurs spread across various villages. The results show that swallow nest tax revenue fluctuated during the 2021–2025 period, influenced by a 50% decline in selling prices and production instability. The potential for tax collection has not been optimally explored due to the gap between self-assessment regulations and field practices, low taxpayer understanding of the applicable rates (10%), and the limited capacity of officers to reach all business units. Efforts made by the local government include socialisation, data collection, implementation of the SIPBUKAS application, and multisectoral coordination. This study recommends the application of progressive rates based on production volume, strengthening tax literacy, and integrating a more inclusive digital system.

**Keywords:** Swiftlet Nest Tax, Tax Revenue, Collection Potential, Collection Challenges, Local Government Efforts



## INTRODUCTION

Swallow's Nest Tax is a type of local tax regulated in Law Number 28 of 2009 concerning Local Taxes and Levies, which was later updated through Law Number 28 of 2016. This tax is imposed on the production of swiftlet nests (*Aerodramus fuciphagus*) harvested from swiftlet houses managed by the community, either individually or in the form of a business. The swiftlet nest tax is classified as a new tax object, the management authority of which is given to local governments, with the basis for imposition being the market value of the harvest and a maximum rate of 10% in accordance with the policies of each region Muhammad, (2022).

In addition to serving as a source of Local Own-Source Revenue (PAD), swallow nest tax also has a strategic role in controlling, recording, and supervising swallow farming activities, which are largely informal and not yet optimally recorded. Through tax collection, local governments can obtain information on the number of business units, production volume, swallow house locations, and harvesting patterns, which can be used as a basis for regional development planning and sustainable natural resource management, while also encouraging transparency and compliance among business actors Yanti, (2024)

The increasing demand for swiftlet nests, especially from the Chinese, Hong Kong, and other East Asian markets, has made this commodity highly valuable and encouraged the growth of swiftlet farming businesses in various coastal and rural areas. In several regions, such as Central Java, East Kalimantan, and Riau, this sector is growing rapidly and has become a source of livelihood for the community. However, this rapid growth has not been matched by an optimal tax collection system, so that the large potential for local revenue has not been fully explored.

Previous studies have shown a gap between the potential and actual tax revenue from swallow nests. In some areas, even though a collection system has been implemented, the contribution to local revenue is still low or actual revenue has declined. Even in areas with high effectiveness, the tax effort value is still relatively low, indicating that the tax potential has not been optimally utilised. The main obstacles often encountered include a lack of policy socialisation, minimal understanding among taxpayers, production fluctuations, limited human resources, and an un data system (Febriyanda & As'ari, 2023; Nggiu et al., 2024).

Bengkalis Regency is one of the coastal areas in Riau Province that has great potential for the development of swallow's nest businesses. This region is



supported by the geographical conditions of the Malacca Strait coast, tropical climate, and high humidity that are suitable for the habitat of swallows Yanti, (2024). The Bengkalis Regency Government has even regulated the collection of swallow nest taxes since before the regional expansion through Regional Regulation No. 08 of 2002 with a rate of 10% of the market value and a payment period of every three months during the harvest period Iriranto, (2022). However, research in other areas of Bengkalis shows that tax revenue collection is still inconsistent and has not reached its target due to various implementation constraints (Athika & Kesuma, 2024).

One of the areas in Bengkalis Regency that shows growth in the swallow nest business is Bantan District. This area has favourable geographical conditions and an increasing number of swallow houses Andriani et al., (2024). Data from the Bantan District Local Revenue Technical Implementation Unit shows an increase in the number of swallow nest taxpayers during the 2021–2025 period.

**Table 1.****List of Swallow Nest Taxpayers in Bantan Sub-district, Bengkalis District,  
2021–2025**

No.	Year	Number of Taxpayers
1	2021	33
2	2022	36
3	2023	42
4	2024	41
5	2025	38

*Source: List of Taxpayers by District in Bantan Subdistrict, 2025*

Despite its great potential, the collection of swallow's nest tax in Bantan Subdistrict still faces various obstacles, such as low taxpayer awareness and compliance, minimal dissemination of regulations, production fluctuations, limited data collection, and weak supervision and enforcement of regulations (Teofilus & Utomo, 2023). To date, there has been no comprehensive study measuring the potential tax revenue from swallow nests in Bantan Subdistrict specifically. This lack of research is the novelty of this study, which focuses on analysing the potential for collecting taxes on swallow nests in Bantan Subdistrict as a basis for formulating more effective policies to increase the local revenue of Bengkalis Regency.



## LITERATURE REVIEW

### Tax

Taxes are mandatory contributions that must be paid by taxpayers, both individuals and legal entities, to the state based on applicable laws and regulations. This provision is confirmed in Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures, which states that taxes are compulsory, not given in direct return (non-contrapreductive), and are used for the public interest in order to achieve widespread prosperity for the people (Faruq et al., 2024). As one of the main pillars of the state financial system, taxes play a strategic role as a source of revenue used to finance various government activities, infrastructure development, the provision of public services, and socio-economic programmes that support the welfare of the community (Mulya et al., 2023).

### Local Taxes

Local taxes are mandatory contributions collected by local governments based on legal authority as stipulated in the PDRD Law and its amendments, which occupy a strategic position as a major component of Local Own-Source Revenue (PAD) in supporting regional autonomy financing, development, and public services (Ibnususilo, 2024). According to Saly & Mamusung, (2023), the management of local taxes, both provincial and district/municipal, provides opportunities for autonomous regions such as Bengkalis District to optimise local economic potential, including the high economic value of swallow's nest tax. The success of local tax collection, according to Apriliasari et al., (2022), is influenced by policy clarity, administrative effectiveness, taxpayer compliance, human resource quality, and consistent law enforcement.

### Swallow's Nest Tax

Swallow's Nest Tax is a local tax under the authority of regency/city governments as regulated in the PDRD Law and its amendments, with the tax object being the harvest of swallow's nests from swallow houses located within the administrative area of the regionMulya et al., (2023). According to Ariffin, (2022), the tax base is determined based on the selling value of the harvest at the time of harvesting with a maximum rate of 10 per cent, which not only aims to increase regional revenue but also encourages transparency and accountability in the management of local resources. Research by Nggiu et al., (2024) shows that the swiftlet sector has high economic potential due to international demand, although it still faces challenges in the form of low compliance and the dominance of small- scale informal businesses. In addition to its fiscal function, swallow nest



tax also serves as a regulatory and conservative instrument to control resource exploitation and encourage sustainable and environmentally friendly cultivation practices Zagoto & Zalogo, (2023).

### **Local Regulation on Swallow's Nest Tax**

The Regional Regulation (Perda) on Swallow's Nest Tax is a legal instrument that forms the basis for the operation of the regional taxation system, particularly in terms of regulating the object of taxation, the subject of taxation, the basis for imposition, rates, collection procedures, and sanctions for taxpayer non-compliance. Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Swallow's Nest Tax is explicitly stipulated as one of the types of taxes that can be collected by regency or city governments (Article 4 paragraph (2) letter g) Muhammad, (2022) The determination of this type of tax is carried out through a local regulation, as stipulated in Article 5 paragraph (2), which states that types of taxes such as the Swallow's Nest Tax are collected based on the provisions of a local regulation. Thus, local regulations become the main legal basis that provides formal legitimacy for tax collection at the regional level (Iriranto, 2022).

### **RESEARCH METHOD**

This study uses a type of descriptive qualitative research, which aims to understand in depth the potential and dynamics of the collection of Swallow's Nest Tax. The location of the research is set in Bantan District, Bengkalis Regency, especially at the Regional Revenue Unit of Bantan District, with an implementation time of September 2025 until completion. The object of the research is focused on the potential for the collection of Swallow's Nest Tax in the region, with an approach that emphasizes understanding the social context, policies, and tax collection practices in the field.

The data used is in the form of qualitative data, namely descriptive data obtained from primary and secondary data. Primary data is collected through direct observation and in-depth interviews with key informants to explore perceptions, experiences, and constraints of tax collection, while secondary data is obtained from official documents such as local regulations, tax revenue reports, taxpayer data, and previous literature and research. The data collection method was carried out through observation, unstructured interviews, and documentation, while data analysis used descriptive qualitative analysis through the stages of data reduction, data presentation, and inductive conclusion drawn.

The sample determination technique in this study is purposive sampling, which is the selection of informants based on certain considerations because they



are considered to have relevant and in-depth information. The criteria for informants include: officers of the Bantan District Regional Revenue Unit who are directly involved in tax collection, swallow's nest taxpayers who are actively operating in the research area, as well as village officials or related parties who understand tax collection policies and practices. This technique is used so that the data obtained truly reflects the real conditions and potential for the collection of Swallow's Nest Tax in Bantan District (Sugiyono, 2022).

## RESULTS AND DISCUSSION

### Description of the Research Object

This study was conducted in Bantan Subdistrict, Bengkalis Regency, a coastal area with geographical and climatic conditions that support swiftlet farming, thus having significant potential as a source of Swiftlet Nest Tax. Tax collection is regulated through various regulations, ranging from Regent Regulations to Laws and Local Regulations, with a maximum rate of 10% and a monthly collection mechanism supported by the SIPBUKAS application-based administration system. The technical implementation of collection is carried out by the Bantan Subdistrict Regional Revenue Technical Implementation Unit, which has a simple structure but broad responsibilities in managing dozens of swiftlet businesses, despite still facing operational constraints and inconsistencies in the application of the self-assessment system in the field.

### Swallow's Nest Tax Revenue in Bantan Sub-district, Bengkalis Regency, during 2021-2025

Swallow's Nest Tax (PSBW) in Bantan Subdistrict, Bengkalis Regency, during the 2021–2025 period reflects the dynamics of swallow sector tax revenue from the post-pandemic recovery period to the current conditions. Historical data on the number of taxpayers and PSBW revenue realisation are important indicators for assessing the effectiveness of regional taxation policies while also illustrating the real conditions of swallow farming, which is influenced by ecological factors, the global market, and the implementation of regulations. This data also forms the basis for analysing the potential for optimising this sector for the Local Own-Source Revenue (PAD) of Bengkalis Regency.



**Table 2.**  
**PSBW Revenue in Bantan Sub-district, Bengkalis District, 2021-2025**

Year	Number of Taxpayers	PSBW Revenue
2021	33	Rp. 29,405,000,000
2022	36	IDR 51,061,000,000
2023	42	IDR 56,075,000,000
2024	41	IDR 53,929,000,000
2025	38	Rp. 22,680,000,000

*Source: Processed Data, 2025*

Based on the data in Table 1, the number of swallow nest taxpayers in Bantan District during the 2021–2025 period shows a fluctuating pattern, with an increase from 33 taxpayers in 2021 to a peak of 42 taxpayers in 2023, then decreasing to 38 taxpayers in 2025. A similar pattern is also seen in tax revenue, which increased significantly from Rp29.405 billion in 2021 to Rp56.075 billion in 2023, then declined in 2024 and experienced a sharp decline in 2025 to Rp22.68 billion (first semester). In general, there is a correlation between the number of taxpayers and tax revenue, where an increase in taxpayers is followed by an increase in revenue. However, in 2025, there will be a significant imbalance. Although the number of taxpayers will only decrease by 7.1% (from 41 to 38), tax revenue will experience a drastic decline of up to 57.9%.

Fluctuations in the number of taxpayers can be explained through interviews with the Head of the Bantan Subdistrict Regional Revenue Technical Implementation Unit (UPT) and administrative staff. In practice, the implementation of WP reports contradicts the rules, which are self-assessment in nature (taxpayers report and pay directly), but in reality, UPT officers must collect the payments. This poses an obstacle to optimising tax collection. Added to this is the influence of weather and seasons, which cause instability in the number of swallows in the area. The selling price is around 3 million per kilogram. Collectors determine the price based on the cleanliness and shape of the nests. And the price has now fallen by 50%.

Swallow nest tax revenue in Bantan District, Bengkalis Regency, for the 2021–2025 period shows significant fluctuations, with peak revenue in 2023. This situation is influenced by internal limitations in data collection and collection, as well as external factors such as weather, market dynamics, and the availability of swallow feed. The decline in revenue after 2023, especially in 2025, emphasises



the need for a more adaptive optimisation strategy, as field findings show a 50% decline in swallow nest prices over the past two years, which has directly impacted taxpayers' ability to meet their tax obligations.

### **Potential for Swallow Nest Tax Collection in Bantan Sub-district, Bengkalis Regency**

Based on data collected through in-depth interviews with swiftlet entrepreneurs in Bantan Sub-district, the potential can be outlined as follows:

#### 1. Number of Business Units

Based on data from the Bantan Sub-district Regional Revenue Unit for 2025, there are 38 swallow nest business units registered as taxpayers, spread across six villages with an uneven distribution pattern. The highest concentration of businesses is in Bantan Tengah and Kembung Baru villages, reflecting the high economic potential of coastal areas with climatic and humidity conditions that support swallow farming. Most businesses have been operating for a considerable period of time, with an average operational period of 7.8 years, indicating business sustainability and the experience of business actors in managing ecological and seasonal factors.

The results of the interviews show that the data collection of business units is still highly dependent on the active role of UPT officers, so that the registration mechanism is top-down and not yet fully independent in accordance with the principle of self-assessment. The limited number of officers, long distances, and inadequate road infrastructure are the main obstacles to monitoring and data collection, so it is estimated that there are still several swallow businesses that have not been officially recorded.

#### 2. Production Volume

The production volume of swiftlet nests in Bantan Subdistrict varies between 0.7–3 kg per harvest with an average of 1.4 kg per business unit, where the majority of entrepreneurs (68%) harvest once a month, 23% harvest every 1.5–2 months, and 9% every 3 months; this variation is influenced by building conditions, location, attraction technology, and the managerial capabilities of entrepreneurs. Production fluctuations, mainly caused by weather changes and limited food sources, are a major obstacle because they affect the instability of turnover and the number of active taxpayers, as confirmed by the Regional Revenue Technical Implementation Unit (UPT Pendapatan Daerah) that weather and seasons greatly affect the presence of swiftlets. Through optimised building management, the application of modern technology, management training, and



the formation of swiftlet business clusters, production is estimated to increase by 25–30%, bringing the production potential to 1.75 kg per month per business unit. With 41 registered business units, total production has the potential to reach 861 kg per year, with estimated tax revenue of around £227,450 per year.

### 3. Market value

The selling value of swiftlet nests in Bantan District has fluctuated sharply in the last two years, with prices ranging from Rp120 to Rp360 per kilogram depending on the quality, cleanliness, and size of the nest. The majority of entrepreneurs (95%) stated that the current price has fallen by about 50% compared to before, ranging from Rp120 to Rp360 per kilogram. The decline in prices is due to weakening international demand, particularly from China, oversupply in the domestic market, a decline in nest quality due to environmental changes, and competition among producers. Prior to 2023, the price of premium quality nests was in the range of Rp4,000–5,600 per kilogram, but from 2023 to mid-2024, it fell to Rp1,400–3,400 per kilogram. Premium-quality white bowl nests are the most sought after, but their availability is limited due to unstable production. To increase sales value, entrepreneurs and analysts recommend improving post-harvest quality, product certification, processing diversification, and direct marketing so that prices can be maintained at around Rp4–5 million/kg and support increased local tax revenue.

### 4. Taxpayer Compliance Rate

The compliance rate of swallow's nest taxpayers in Bantan Subdistrict is relatively good in terms of registration and administrative compliance, but still low in terms of understanding tax regulations. Interviews with 22 entrepreneurs showed that only a small number of them understood the actual tax rates. The majority of entrepreneurs have a misconception about tax rates, with some not even knowing the exact figures, while only 9.1% of respondents know that the PSBW rate is set at 10% by the Ministry of Finance. In addition, understanding of the tax base is also uneven. Only about 36% of entrepreneurs know that the tax is levied based on the market value at harvest, while other entrepreneurs still have a general understanding or rely on unofficial information. Although understanding of regulations is still limited, the interview results show that taxpayers are quite cooperative, as evidenced by their willingness to pay taxes on time when officials come.

#### **Obstacles to PSBW Collection in Bantan Subdistrict, Bengkalis Regency**

Based on interviews with taxpayers and tax officials in Bantan Subdistrict,



Bengkalis Regency, there are several major obstacles in the collection of Swallow's Nest Tax (PSBW) which can be categorized into four important aspects:

### 1. Discrepancy between Regulations and Field Practices

The main obstacle faced is the discrepancy between tax regulations and field practices that have been in place for years. Based on interviews with tax officials, the collection system should use a self-assessment mechanism in which taxpayers actively report and pay taxes in accordance with Local Regulation No. 8 of 2023. However, in reality, tax officials must visit taxpayers to collect payments every month.

This situation creates significant operational challenges. With only two officials to manage 41 businesses spread across remote villages such as Bantan Tengah, Bantan Tua, Teluk Pambang, Berancah, Kembung Baru, and Selat Baru, the distance and poor road conditions, especially during the rainy season, are major obstacles. Officers face difficulties reaching locations, thereby reducing the efficiency of the collection of the " " tax. The mismatch between regulations and field practices also affects taxpayer trust.

Interview data shows that 85% of swiftlet farmers are more comfortable with the routine officer visit system due to the majority being over 45 years old, unfamiliar with digital technology, having low education levels (junior high school and below), and a strong culture of direct communication in the Bengkalis coastal community.

### 2. Production Fluctuations and Market Prices

Fluctuations in production and declining prices of swiftlet nests are major obstacles to entrepreneurs' ability to pay taxes in Bantan District, where almost all entrepreneurs complain of a decline in selling prices of up to around 50% in the last two years. Unstable production due to weather, season, and reduced food sources causes business turnover to fluctuate, with harvest volumes ranging from 0.7 to 3 kg and not occurring regularly every month. Weather changes and the lack of birds entering swallow houses are the main causes of the decline in production, resulting in uncertain business income while the tax rate remains at 10% of the selling value. The price drop from Rp6–8 million/kg before 2023 to Rp2–3 million/kg in mid-2024, coupled with a decline in nest quality experienced by around 70% of entrepreneurs, has made profit margins even thinner and the tax burden feel heavier amid production and market uncertainty.



### 3. Taxpayers' Lack of Understanding of Tax Regulations

Interviews with 20 swiftlet entrepreneurs revealed that the majority do not understand the applicable tax rates. Twelve entrepreneurs (60%) believed the tax rate to be 20%, three entrepreneurs (15%) believed it to be 2%, five entrepreneurs (25%) did not know the exact figure, and only a few were aware of the actual rate of 10% as stipulated in Local Regulation No. 8 of 2023. Swallow Entrepreneur 18 stated, "Yes, I know that the tax rate for swallow nests is 20% of the sale value of the product," while Swallow Entrepreneur 19 thought the rate was only 2% and Swallow Entrepreneur 20 admitted to not knowing for sure, only hearing about the percentage of the sale value.

In addition, swallow entrepreneurs' understanding of the basis for taxation is still limited, with only about 36% knowing that tax is calculated based on the market value at harvest time, while the majority still rely on officials to calculate their obligations. This lack of understanding is due to low levels of education and tax literacy (65% of entrepreneurs have a junior high school education or below), a lack of official socialisation (only 7 out of 20 entrepreneurs have ever participated), the complexity of regulations, and socialisation materials that are not contextual and use formal language that is difficult to understand.

### 4. Limitations in Outreach and Licensing Coordination

Interviews revealed that tax outreach to swiftlet entrepreneurs in Bantan Subdistrict remains minimal, with only 7 out of 20 entrepreneurs having attended direct outreach sessions from the government, while the other 13 did not receive official information, as revealed by Swiftlet Entrepreneur 14: "As far as I know, there is a special tax for swiftlet nests, but the information is still unclear to me." Coordination between agencies related to licensing is also weak; the Head of the Regional Revenue Technical Implementation Unit mentioned that swallow nest permits are not connected to the Regional Revenue Agency, but rather to a one-stop licensing agency, so that taxpayer data collection is not yet comprehensive and several business units may not yet be recorded. Other structural problems include institutional fragmentation, suboptimal technology integration despite the existence of the SIPBUKAS application, differences in priorities between agencies, and separate administrative cultures, resulting in the self-assessment mechanism not being fully implemented and officials still having to collect tax payments in the field.



## Efforts by the Bengkalis Regency Government to Address Obstacles to the Collection of Swallow's Nest Tax in Bantan Subdistrict

Based on interviews with the Head of the Bantan Subdistrict Regional Revenue Technical Implementation Unit (Mr Sandri, S.E., M.M.) and Administrative Staff (Mr Boby Kurniawan), the Bengkalis Regency Government has designed various strategic efforts that directly address the four main obstacles in collecting swallow's nest tax. The following is a description of the government's efforts in line with the four main obstacles:

### 1. Efforts to Address the Mismatch Between Regulations and Field Practices

The implementation of the SIPBUKAS application as stipulated in Regency Regulation No. 71 of 2024 has brought significant changes to tax administration. Although initially many swallow entrepreneurs had difficulty accessing this application due to limited digital literacy, the Regional Revenue Technical Implementation Unit has taken proactive steps by providing "mobile technical assistance" carried out by administrative staff every two weeks. This assistance teaches entrepreneurs how to use the application for tax reporting and payment, while also collecting production data in real-time. As stated by an Administrative Staff member, We do not force taxpayers to immediately switch to the digital system. We continue to use manual forms while gradually guiding them in using SIPBUKAS.

This gradual approach respects the reality that the majority of swiftlet entrepreneurs in Bantan District are over 45 years old with an average education level of junior high school. As a result, the adoption rate of the SIPBUKAS application increased from 25% in early 2024 to 65% at the end of 2024, demonstrating the success of a gradual transition strategy that respects user characteristics.

### 2. Efforts to Address Production Fluctuations and Market Prices

The local government provides incentives in the form of reduced fines for taxpayers who experience a production decline of more than 30% compared to the previous six-month average, a policy that has been in place since mid-2024 and is considered effective in reducing complaints from entrepreneurs. In addition, the Regional Revenue Technical Implementation Unit (UPT Pendapatan Daerah) has developed a production fluctuation index as the basis for setting monthly tax targets, which are adjusted to the average production of the last three months and seasonal patterns, so that tax collection is more equitable and responsive to business conditions.



### 3. Efforts to Address Taxpayers' Lack of Understanding of Tax Regulations

Tax socialisation in Bantan Subdistrict was carried out in stages through regular socialisation, individual assistance by officers, and the preparation of a simple and easy-to-understand tax pocket book. This approach has proven to increase entrepreneurs' understanding of the 10% tax rate from 25% in 2022 to 65% by the end of 2024, although there are still some entrepreneurs who do not fully understand the regulations. To increase the effectiveness of socialisation, the local government is planning a Swallow Tax Ambassador programme involving entrepreneurs who already understand the rules as educational agents for their fellow business people.

### 4. Efforts to Overcome Limitations in Socialisation and Licensing Coordination

Multisectoral coordination in Bantan Subdistrict has been strengthened through the establishment of the Swallow Business Supervision Coordination Forum since early 2024, which regularly discusses aspects of licensing, the environment, social issues, and product quality, thereby successfully increasing the number of taxpayers with official licences from 30% to 75% in one year. Additionally, the development of an Integrated Monitoring System by the Regional Revenue Unit, which links licensing and tax collection data, has helped reduce data leakage and improve the timely registration of new taxpayers, although system integration is still being refined.

## CONCLUSION

Based on the results of the study, the collection of the Swallow's Nest Tax in Bantan District, Bengkalis Regency shows complex dynamics, characterized by fluctuations in revenue during the 2021-2025 period with the highest achievement in 2023, but does not reflect the real potential available even though there are 41 swallow business units with relatively high economic value, so that there is a gap between the potential and realization of tax revenues influenced by external factors in the form of a decrease in selling prices and internal factors such as inconsistencies in the implementation of the self-assessment system in the field, production fluctuations due to natural factors, operational limitations of officers, and low understanding of taxpayers to tax regulations; To overcome these conditions, local governments have made various efforts through increasing socialization, strengthening application-based administrative systems, cross-stakeholder coordination, as well as the implementation of sanctions and persuasive approaches, but policy updates and institutional



strengthening are still needed so that tax collection runs more effectively and fairly, with adjustments to the collection mechanism according to the characteristics of the swallow business, increased compliance and transparency business actors, as well as support for more comprehensive follow-up research to optimize tax revenue and maintain the sustainability of the swallow's nest business sector.

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