



Research Paper

Analysis of Effectiveness, Efficiency and Contribution of Customs Fees for Land and Building Rights (BPHTB) Towards Regional Revenue (PAD) of North Toraja Regency

Mide, Muh. Asdar, Fatmawati

- 1) North Toraja Governmental Staff
- 2) Department of Management, Faculty of Economics and Business, Hasanuddin University
- 3) Department of Economics, Faculty of Economics and Business, Hasanuddin University

This study aims to determine the level of realization, level of effectiveness, level of efficiency and contribution of Tax Revenue of Customs on Land and Building Rights in North Toraja from 2011-2020. The data used is secondary data. The data were analyzed using descriptive analysis with the help of the calculation of realization, effectiveness, efficiency and contribution.

The results of the study show that: (1) The Realization of Duties on the Acquisition of Land and Building Rights (BPHTB) in North Toraja Regency for the last 10 years from 2011 to 2020 has experienced Fluctuation. (2) The level of effectiveness of the receipt of the Land and Building Rights Acquisition Fee (BPHTB) from 2011 to 2020 has fluctuated but in 2020 the criteria are very effective. This shows that the management of BPHTB has been implemented adequately and shows that the state of the economy and regional development has improved. (3) Efficiency Level of Land and Building Rights Acquisition Fee (BPHTB) on North Toraja Regency's Original Regional Revenue (PAD) in 2011-2020 in the Very Efficient category, which is an average of 5% per year. (4) The Contribution Level of Land and Building Rights Acquisition Duty (BPHTB) to Regional Revenue (PAD) in North Toraja Regency in 2011-2020 in the category is very less, this is because the percentage obtained is below 10%.

Keywords: Realization, Effectiveness, Efficiency, Contribution, Regional Revenue

Received 08 Dec, 2021; Revised 21 Dec, 2021; Accepted 23 Dec, 2021 © The author(s) 2021.

Published with open access at www.questjournals.org

I. INTRODUCTION

Regional finance is a regional right and obligation in the context of administering regional government, regional finance is always attached to the definition of the APBN (State Expenditure Budget) which is an annual regional financial plan determined based on regulations, Regional financial management includes all planning, budgeting, implementation, administration activities, reporting, accountability, and supervision of regional finances. Local government is one of the tools in the system of governance.

According to Law Number 23 of 2014 concerning Regional Government, the regional government is the regional head as an element of the regional administration that leads the implementation of government affairs which are the authority of the autonomous region. Meanwhile, Regional Government is the administration of government affairs by the regional government and the House of Representatives.

In addition, the role of regional governments is also intended to carry out decentralization, deconcentration, and assistance tasks as government representatives in autonomous regions. In order to carry out the roles of decentralization, deconcentration and co-administration, local governments carry out concurrent government affairs, in contrast to the central government which carries out absolute government affairs. Concurrent Government Affairs are divided between the Central and Regional Governments of provinces and districts/cities. The division of affairs is based on the principles of accountability, efficiency, and externalities, as well as national strategic interests. These government affairs are the basis for the implementation of Regional Autonomy.

To carry out sustainable development, the city/district area is more required to explore its financial resources as optimally as possible. Based on Law Number 23 of 2014 concerning Regional Government, it is one of the juridical foundations for the development of regional autonomy in Indonesia. This law gives full autonomy to the regions to form and implement policies according to the initiatives and aspirations of the people in accordance with the laws and regulations. With this regional autonomy policy, it is hoped that the regional government will be able to encourage improvement in the management of resources owned by each region.

BPHTB (Bea Acquisition of Land and Building Rights) revenues can be used as a source of increasing regional income. This is stated in the general explanation of Law number 21 of 1997, that the results of BPHTB revenues are state revenues, most of which are submitted to local governments. This is to increase regional income to finance the implementation of regional government and in the context of strengthening regional autonomy.

The largest regional revenue comes from taxes, therefore revenue from the Customs sector for the Acquisition of Rights on Land and Buildings must be carried out properly. Considering that the tax system in Indonesia adheres to a self-assessment system, the government must be passive, but must proactively provide counseling and tax supervision to the public. This is because of the importance of the contribution made by BPHTB receipts for development financing, so the collection of BPHTB must be carried out effectively, so that later it can make a large contribution to Regional Revenue. The greater the contribution of the resulting output to the achievement of the specified goals or objectives, the more effective the work process of the organizational unit (Mardiasmo, 2009).

The growth of BPHTB taxes greatly affects the growth of the amount of realized tax received compared to the target set by the Regional Revenue Agency of North Toraja Regency for each year, the greater the realization that can be obtained, the more the growth of tax revenue in the region and vice versa if the realization does not reach target, it can be indicated that the tax collection process is not optimal.

The higher the financial authority owned by the region, the higher the role of PAD in the financial structure of the region, and vice versa. One of the efforts of the regional government of North Toraja Regency in increasing its PAD is through the Contribution of Taxes to the Acquisition of Land and Building Rights (BPHTB). PAD revenue from this sector is seen as capable of being a driver, acceleration (acceleration) of development and the welfare of the wider community.

As a tax that is still newly implemented in Indonesia, of course, efforts are needed to understand and study BPHTB so that every party with an interest in BPHTB can carry out their tax rights and obligations in accordance with existing regulations. So that the purpose of increasing state revenue from the tax sector, especially BPHTB is fulfilled and of course can find out the effectiveness and contribution of BPHTB tax revenues.

II. THEORETICAL AND LITERATURE REVIEW

2.1. Taxes

In general, taxes can be interpreted as levies made by the government based on statutory regulations, the results of which are used to finance general government expenditures whose remuneration is not directly felt by the people.

2.2. Tax Collection System

2.2.1. Official Assessment System

Is a collection system that authorizes the government (fiskus) to determine the amount of tax owed by taxpayers.

2.2.2. Self-Assessment System

Is a tax collection system that authorizes taxpayers to determine the amount of tax payable by themselves.

2.2.3. With Holding System

Is a tax collection system that authorizes a third party (not the tax authority and not the taxpayer concerned) to determine the amount of tax owed by the taxpayer.

2.3. Tax Collecting Principles

Indonesia usually uses 7 principles of tax collection which are always used as guidelines in making tax collections, namely: 1) Financial Principle, 2) Economic Principle, 3) Juridical Principle, 4) Public Principle, 5) Nationality Principle, 6) Source Principle, 7) Region Principle

2.4. Regional Tax

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies defines that regional taxes, hereinafter referred to as taxes, are contributions of taxpayers to regions owed by individuals or entities that

are coercive under the law by not receiving direct compensation and are used for regional needs for the greatest prosperity of the people.

2.5. Land and Building Rights Acquisition Fee (BPHTB)

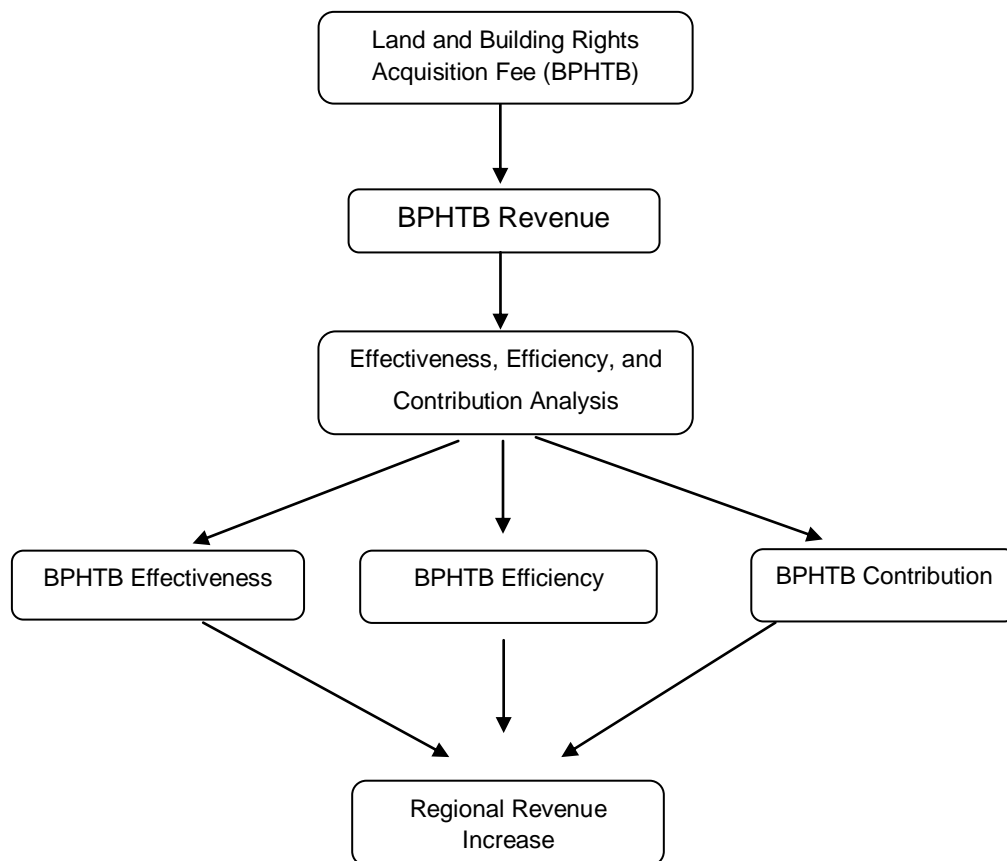
BPHTB or land and building rights acquisition fees are taxes levied on the acquisition of land and building rights. Acquisition of rights to land and or buildings is a legal act or event that results in the acquisition of rights to land and or buildings by private individuals or legal entities. Rights to land and or buildings are rights to land, including management rights, along with buildings thereon, as referred to in Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles, Law Number 16 of 1985 concerning Flats, and provisions other applicable laws and regulations (Mardiasmo, 2011:340).

2.6. Regional Revenue (PAD)

Regional Revenue is income that is able to be generated by each region by collecting potential sources of funds in the region concerned to finance the management of the region itself. The regional income sector plays a very important role in the development of a region because it is through this sector that it can be seen the extent to which a region can finance government activities and regional development.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



IV. RESEARCH METHOD

4.1. Research Design

This study uses a descriptive type approach, where descriptive research is a research method used to systematically examine existing facts based on the object of research, existing facts to be collected and processed into data, then explained and finally produce a conclusion. Therefore, this research was conducted by describing, summarizing various situation conditions to gain knowledge about BPHTB tax revenues in increasing Regional Revenue in North Toraja Regency.

4.2. Time and Location

This research will be conducted for two months by focusing on the research location, namely North Toraja Regency, to be precise at the Regional Revenue Agency of North Toraja Regency.

4.3. Data Type and Sources

4.3.1. Data Types

- a. Quantitative Data, is a type of data that can be measured or calculated directly, in the form of information or explanation expressed in numbers or in the form of numbers
- b. Qualitative Data, namely data that is presented in the form of verbal words not in the form of numbers

4.3.2. Data Sources

The source of data in this study is secondary data. Where data is a source of data that has been collected and reported by other people in advance and the data is relevant to the problem and research focus. Secondary data can be in the form of archives or documents owned by the Regional Revenue Agency of North Toraja Regency, and from a literature review for several theories related to the problem.

4.4. Data Gathering Technique

- a. Observation, conduct direct observations in the field, precisely at the government/agencies where the research is located.
- b. Interview, conduct questions and answers related to the object of research with respondents who are related to the problems raised in this study.
- c. Documentation, the author recorded data through documents and reports to agencies regarding the Customs for the Acquisition of Land and Building Rights and regional income of North Toraja Regency.

4.5. Data Analysis Technique

The data analysis technique that will be used in this study is descriptive analysis, while the stages of data analysis carried out by the author are as follows:

- 1. Obtain data in the form of numbers according to the needs in the study such as reports on the realization of regional tax revenues for the North Toraja Regency for the 2011-2020 period, reports on realization of local revenue budgets and interviews.
- 2. The figures reported for the realization of local tax revenues and the realization of local original income will be calculated as a percentage so that their effectiveness and efficiency are known.
- 3. Comparing the percentage level and contribution obtained with existing theory

Data analysis methods used by researchers in this study are as follows:

- 1. To find out the realization of the receipt of Duties for the Acquisition of Rights to Land and Buildings in North Toraja Regency, the author will use the following formula:

$$Realization\% = \frac{BPHTB\ Realization}{BPHTB\ Target} \times 100$$

- 2. To find out the effectiveness of the receipt of Customs on Acquisition of Land and Building Rights on Regional Revenue by using the effectiveness calculation formula below:

$$Revenue\ Effectiveness = \frac{BPHTB\ Revenue\ Realization}{BPHTB\ REVENUE\ TARGET} \times 100\%$$

Percentage	Criteria
>100%	Very Effective
90% - 100%	Effective
80% - 90%	Adequately Effective
60% - 80%	Less Effective
< 60%	Not Effective

- 3. To find out the efficiency of the receipt of Customs on Acquisition of Land and Building Rights on Regional Revenue by using the efficiency calculation formula below:

$$Efisiensi\ BPHTB = \frac{Biaya\ Pemungutan\ BPHTB}{Realisasi\ Penerimaan\ BPHTB} \times 100\%$$

Percentage	Criteria
0 - 20%	Very Efficient
21% - 40%	Efficient
41% - 60%	Adequately Efficient
61% - 80%	Less Efficient
>80%	Not Efficient

4. The contribution indicator is the ratio between the realization of tax revenue and the realization of regional income. To find out how and how much of the contribution of the Customs Tax on the Acquisition of Land and Building Rights, then to classify the criteria for the contribution of the tax on the acquisition of land and building rights to regional income, the formula for calculating the contribution is used as follows:

$$\text{Contribution penerimaan} = \frac{\text{Realisasi penerimaan pajak BPHTB}}{\text{jumlah Regional Revenue}} \times 100\%$$

Contribution Percentage	Criteria
0,00% - 10%	Very Less
10,10% - 20%	Less
20,10% - 30%	Normal
30,10% - 40%	Adequately Good
40,10% - 50%	Good
>50%	Very Good

V. RESEARCH RESULTS

5.1. Research Result Description

The calculation of effectiveness is done by comparing the realization of BPHTB tax collection with the BPHTB tax target. The coefficient of effectiveness is the result of the ratio between the realization of the BPHTB tax and the predetermined BPHTB tax target.

The results of calculating the effectiveness of BPHTB tax collection in North Toraja Regency from 2011 to 2020 can be seen in the following table:

Year	BPHTB Tax Target	BPHTB Tax Realization	(%)	Criteria
2011	325.000.000	372.620.848	115	Very Effective
2012	450.000.000	598.050.228	133	Very Effective
2013	1.789.000.000	1.866.329.150	104	Very Effective
2014	1.750.000.000	744.877.900	43	Not Effective
2015	1.860.000.000	1.001.953.500	54	Not Effective
2016	1.860.000.000	571.355.400	31	Not Effective
2017	2.000.000.000	855.169.550	43	Not Effective
2018	1.500.000.000	2.379.225.383	159	Very Effective
2019	2.500.000.000	2.038.882.538	82	Adequately Effective
2020	3.489.971.900	4.016.755.539	155	Very Effective

The results of the study indicate that the realization of BPHTB tax revenues for North Toraja Regency during the last 10 years from 2011-2020 shows fluctuating results. In 2011-2013 the level of effectiveness of BPHTB tax collection was still within the very effective criteria, but starting in 2014-2017 the effectiveness of tax collection was in the ineffective criteria, in 2018 the effectiveness level of BPHTB in very effective criteria, in 2019 the effectiveness level decreased, namely within the criteria of Fairly effective. And in 2020 the level of effectiveness has increased, namely the very effective criteria. The highest level of effectiveness occurred in 2018 of 159%, while the lowest level of effectiveness occurred in 2016 of 31%.

The contribution calculation is done by comparing the realization of the BPHTB tax with the Regional Revenue (PAD) of North Toraja Regency. The contribution of BPHTB tax to North Toraja Regency's Original Revenue in 2011-2020 can be seen in the following table:

Year	BPHTB Tax Revenue Realization	Regional Revenue (PAD)	BPHTB Contribution towards PAD (%)
2011	372.620.848	14.591.747.810,85	2.55
2012	598.050.228	16.437.523.831,20	3.64
2013	1.866.329.150	19.824.778.307,37	9.41
2014	744.877.900	32.113.888.542,94	2.32
2015	1.001.953.500	33.808.406.730,57	2.96
2016	571.355.400	34.896.616.655,55	1.64
2017	855.169.550	44.165.976.209,12	1.94
2018	2.379.225.383	41.975.878.751,30	5.67

2019	2.038.882.538	51.867.651.798,99	3.93
2020	4.016.755.539	55.672.229.593.93	7.22

From the table above, it can be seen that in 2011 the contribution of BPHTB tax to PAD was 2.55%. However, in 2012 it increased to 3.64%. In 2013 there was a fairly high increase from the previous year to 9.41%. Then in 2014 it decreased quite drastically to 2.32%. In 2015 it again increased to 2.96%. In 2016 it decreased again to 1.64%. In 2017 it increased again, although only slightly to 1.94%. In 2018 it again experienced a drastic increase to 5.67%. In 2019, it decreased again to 3.93%. In 2020 the contribution of BPHTB Again increased to 7.22%. The low contribution of BPHTB taxes and a decrease in BPHTB tax revenues from 2014-2017 and 2019 are an indication of the ineffectiveness of BPHTB tax revenues in North Toraja Regency.

Comparison of the effectiveness of BPHTB tax revenues and contributions given can be seen in the following table:

Year	Effectiveness (%)	Contribution Towards PAD (%)
2011	114.65	2.55
2012	132.90	3.64
2013	104.32	9.41
2014	42.56	2.32
2015	53.87	2.96
2016	30.72	1.64
2017	42.76	1.94
2018	158.62	5.67
2019	81.56	3.93
2020	115.09	7.22

Based on the table above, the calculation of the level of effectiveness and contribution of BPHTB taxes in North Toraja Regency in 2011-2020 shows that the level of effectiveness has an impact on the contribution given by BPHTB taxes to PAD. This can be seen from the level of effectiveness which has increased from 2011-2012 and is accompanied by an increasing contribution. In 2013 the level of effectiveness decreased, but in the category of its contribution to PAD, it actually increased from the previous year. In 2014 the effectiveness again decreased followed by a decrease in contribution, in 2015 the effectiveness again increased from the previous year followed by its contribution. In 2016-2017 the effectiveness again decreased, followed by its contribution. In 2018 the effectiveness again increased, followed by its contribution. In 2019 the effectiveness decreased, followed by its contribution. And in 2020 the effectiveness has again increased, followed by its contribution. So it can be concluded that the comparison of BPHTB's Tax Effectiveness and Contribution to PAD from 2011-2020 has fluctuated.

VI. DISCUSSION

6.1. Analysis of Realization of Tax Revenue on Acquisition of Rights on Land and Buildings

Year	Target	Realization	(%)
2011	325.000.000	372.620.848	115
2012	450.000.000	598.050.228	133
2013	1.789.000.000	1.866.329.150	104
2014	1.750.000.000	744.877.900	43
2015	1.860.000.000	1.001.953.500	54
2016	1.860.000.000	571.355.400	31
2017	2.000.000.000	855.169.550	43
2018	1.500.000.000	2.379.225.383	159
2019	2.500.000.000	2.038.882.538	82
2020	3.489.971.900	4.016.755.539	155

Based on the table above regarding the realization of BPHTB obtained from the Office of the Regional Revenue Agency, it can be seen that the realization of BPHTB revenues for the last 10 years, namely in 2011-2020. In 2011 where the target of BPHTB is Rp. 325,000,000, - and the realization of BPHTB is Rp. 372,620,848, - and the percentage is 115%. In 2012 the target of BPHTB has increased by Rp. 450,000,000, - and the realization of BPHTB also increased by Rp. 598,050,228, - and the percentage is 133%. In 2013 the target of BPHTB has increased by Rp. 1,789,000,000, - and the realization of BPHTB also experienced an increase of Rp. 1,866,329,150, - and the percentage is 104%. In 2014 the target of BPHTB decreased by Rp. 1,750,000,000, - and the realization also decreased by Rp. 744,877,900,- and the percentage is 43%. In 2015 the target of BPHTB has increased by Rp. 1,860,000,000, - and the realization has decreased by Rp. 1,001,953,500, - and the percentage is 54%. In 2016, the BPHTB target remained the same as the previous year, which was Rp.

1.860.000.000, - while the realization decreased by Rp. 571,355,400, - and the percentage is 31%. In 2017 the BPHTB target has increased by Rp. 2,000,000,000, - while the realization is Rp. 855,169,550, and the percentage is 43%. In 2018 the BPHTB target decreased by Rp. 1,500,000,000, - while the realization has increased by Rp. 2,379,225,383,- and the percentage is 159%. In 2019 the BPHTB target has increased by Rp. 2,500,000,000, - while the realization decreased by 2,038,882,538, - and the percentage was 82%. In 2020 the realization target has increased again, which is Rp. 3,489,971,900, - while the realization also experienced an increase of Rp. 4,016,755,539, - and the percentage is 155%.

Thus, it can be concluded that the realization of BPHTB revenues during the last 10 years has fluctuated this is because the specified target always increases when the realization of the previous year exceeds the specified target.

6.2. Analysis of the Effectiveness of Tax Receipts on the Acquisition of Rights on Land and Buildings

Since the issuance and enactment of Law no. 28 of 2009 concerning Regional Taxes and Levies, Customs for the Acquisition of Land and Building Rights are the responsibility of local governments to collect them from the people. BPHTB is a tax imposed on the acquisition of land and building rights, which is a tax imposed on the acquisition of land and building rights, resulting from legal actions or events resulting in the acquisition of land and building rights for one party.

Subjects subject to BPHTB tax are individuals or entities that obtain land and building rights, BPHTB tax subjects who are subject to the obligation to pay taxes become BPHTB Taxpayers according to the BPHTB Law. Meanwhile, the ojeg from the BPHTB tax is the acquisition of land and or building rights. The BPHTB collection system in principle adheres to the "Self Assessment" system. This means that taxpayers are given the trust to calculate and pay their own taxes owed. The basis for collecting or imposing BPHTB taxes is taken from the Acquired Value of Tax Objects (NPOP). NPOP is obtained from the transaction price if the acquisition of land and buildings is carried out by legal actions of buying and selling and the appointment of a buyer in an auction, and can also be obtained from the market value if the acquisition of land and buildings is through legal acts or events such as exchanges, grants, will grants, inheritance grants, inheritance, entry into a company or other legal entity, separation of rights, implementation of judge's decision which has permanent legal force, new rights are a continuation of the waiver of rights, new rights outside of relinquishment of rights, business combinations, business consolidation, business expansion and prizes.

Effectiveness is a comparison or ratio between revenue and targets that have been set every year. Based on Table 5.3. above regarding the realization of BPHTB obtained from the Regional Revenue Agency Office for the last 10 years, namely 2011-2020. In 2011 where the target of BPHTB is Rp. 325,000,000, - and the realization of BPHTB is Rp. 372,620,848, - and the percentage is 115%, with very effective criteria. In 2012 the target of BPHTB has increased by Rp. 450,000,000, - and the realization of BPHTB also increased by Rp. 598,050,228, - and the percentage is 133%, with very effective criteria. In 2013 the target of BPHTB has increased by Rp. 1,789,000,000, - and the realization of BPHTB also experienced an increase of Rp. 1,866,329,150, - and the percentage is 104%, with very effective criteria. In 2014 the target of BPHTB decreased by Rp. 1,750,000,000, - and the realization also decreased by Rp. 744,877,900,- and the percentage is 43%, with ineffective criteria. In 2015 the target of BPHTB has increased by Rp. 1,860,000,000, - and the realization has decreased by Rp. 1,001,953,500, - and the percentage is 54%, with ineffective criteria. In 2016, the target for BPHTB was still the same as the previous year, which was Rp. 1,860,000,000, - while the realization decreased by Rp. 571,355,400, - and the percentage is 31%, with ineffective criteria. In 2017 the BPHTB target has increased by Rp. 2,000,000,000, - while the realization is Rp. 855,169,550, and the percentage is 43%, with ineffective criteria. In 2018 the BPHTB target decreased by Rp. 1,500,000,000, - while the realization has increased by Rp. 2,379,225,383,- and the percentage is 159%, with very effective criteria. In 2019 the BPHTB target has increased by Rp. 2,500,000,000, - while the realization has decreased by 2,038,882,538, - and the percentage is 82%, with quite effective criteria. In 2020 the target for realization again increased by Rp. 3,489,971,900, - while the realization also experienced an increase of Rp. 4,016,755,539, - and the percentage is 155%, with very effective criteria.

Thus, it can be concluded that the level of effectiveness of BPHTB acceptance during the last 10 years has fluctuated but in 2020 the criteria were very effective. This shows that the management of BPHTB has been implemented adequately and shows that the state of the economy and regional development has improved.

Given the importance of the contribution made by BPHTB revenue for development financing, the collection of BPHTB must be carried out effectively, so that later it can make a large contribution to Regional Revenue. The greater the contribution of the resulting output to the achievement of the specified goals or objectives, the more effective the work process of the organizational unit according to Mardiasmo (2009). It will automatically describe the ability of the region that has not been effective because the contribution has decreased, and decreased again. This is in accordance with Mardiasmo's (2013) theory. The higher the BPHTB effectiveness ratio, the more effective the local government is.

The North Toraja Regency Government continues to make efforts to increase the results of tax collection or revenue, especially BPHTB. Where the efforts made by the government of North Toraja Regency are; (1) Improving regulations regarding the sale value of Tax Objects (NJOP) by means of field surveys to find out the truth, (2) Carrying out socialization on the importance of taxes for the community in increasing development in their respective regions.

From the success of BPHTB, things that support the achievement of tax revenue targets are through the implementation of a quality tax administration system. According to Carlos A Silvani, the tax administration system is said to be effective if it is able to overcome problems such as: unregistered taxpayers, taxpayers who do not have a tax return, tax smuggling and tax arrears.

6.3. Efficiency Analysis of Tax Receipts for the Acquisition of Rights to Land and Buildings of North Toraja

Efficiency is the achievement of maximum output with certain inputs. The following will present the level of efficiency of BPHTB from 2011-2020 in North Toraja Regency which can be seen in the following table:

Year	BPHTB Collection Fee (Rp)	BPHTB Realization (Rp)	(%)	Criteria
2011	18.631.042	372.620.848	5	Very Efficient
2012	29.902.511	598.050.228	5	Very Efficient
2013	93.316.457	1.866.329.150	5	Very Efficient
2014	37.243.895	744.877.900	5	Very Efficient
2015	50.097.675	1.001.953.500	5	Very Efficient
2016	28.567.770	571.355.400	5	Very Efficient
2017	42.758.477	855.169.550	5	Very Efficient
2018	118.961.269	2.379.225.383	5	Very Efficient
2019	101.944.127	2.038.882.538	5	Very Efficient
2020	200.837.777	4.016.755.539	5	Very Efficient

Based on the table above regarding the efficiency level of BPHTB receipts obtained from the Office of the Regional Revenue Agency for the last 10 years, namely from 2011 to 2020. It shows that the efficiency level is in the very efficient category with a percentage rate of 5% per year. The less efficient value indicates that the performance of North Toraja Regency is good. With the condition of efficient collection of BPHTB, it can increase local revenue.

The collection fee on the Land and Building Rights Acquisition Fee has been determined by the Regional Government, which is 5% of the realization of BPHTB revenue, while the collection procedure is based on the existing mechanism, namely when the BPHTB Taxpayer has made a transaction, then the Taxpayer pays the tax himself. payable by using the Payment Letter of Duty on the Acquisition of Land and Building Rights (BPHTB). Where the tariff for BPHTB is the same, namely 5%, the only difference is that the selling value of the land object is determined based on the location of the object. Meanwhile, for NJOPTKP, Rp. 60,000,000 is set for sale and purchase and Rp. 300,000,000 for NJOPTKP inheritance. Payments are made by the taxpayer to the regional treasury through the designated bank. Then after the taxpayer has paid, the certificate-making process can be continued to the Land Office by attaching proof of payment of BPHTB taxes.

6.4. Analysis of the level of tax contribution of the Land and Building Rights Acquisition Tax to the Regional Revenue of North Toraja Regency

Contribution is the amount of BPHTB dues or levies that are contributed to Regional Revenue (PAD) which is assessed as a percentage. To find out the contribution of BPHTB to PAD in North Toraja Regency by comparing the realization of BPHTB revenue with the amount of PAD. The following will present the contribution of BPHTB to the Regional Tax Revenue of North Toraja Regency.

Year	BPHTB Contribution	Regional Tax Revenue	(%)	Criteria
2011	372.620.848,00	3.964.225.312,00	9,40	Very Less
2012	598.050.228,00	4.441.615.195,00	13,46	Less
2013	1.866.329.150,00	6.589.276.945,00	28,32	Normal
2014	744.877.900,00	8.718.949.610,00	8,54	Very Less
2015	1.001.953.500,00	10.300.489.724,98	9,73	Very Less
2016	571.355.400,00	11.040.040.061,60	5,18	Very Less
2017	855.169.550,00	16.208.700.402,38	5,28	Very Less
2018	2.379.225.383,00	18.403.534.804,74	12,93	Less
2019	2.038.882.538,00	19.572.426.271,00	10,42	Less
2020	4.016.755.539,00	19.004.505.370,00	21,14	Normal

Based on the table above, it shows that the contribution of BPHTB to Regional Tax Revenue for the last 10 years shows that the contribution has always increased and decreased every year, or in other words, the contribution of BPHTB to Regional Tax Revenue has fluctuated. In 2011 the contribution of BPHTB in the criteria of Very less with a percentage of 9.40%, in 2012-2013 the contribution of BPHTB increased with the criteria of Less to Medium with a percentage of 13.46% to 28.32%. From 2014 to 2017 the contribution of BPHTB decreased with the criteria of Very Poor where the percentage was 8.54%, it rose to 9.73%, then decreased to 5.18% and rose again to 5.28%. In 2018 and 2019 the contribution of BPHTB again increased with less criteria and a percentage of 12.93% in 2018 and 10.42% in 2019. Then it again increased in 2020 with Medium criteria where the percentage was 21.14%. Where we know as a whole that local tax revenue is not only influenced by BPHTB taxes, but there are other taxes in it.

To find out how much BPHTB has contributed to PAD for the last 10 years, from 2011 to 2020 in North Toraja Regency, see the table below.

Year	Land and Building Rights Acquisition Fee (BPHTB)	Regional Revenue (PAD)	Contribution (%)	Criteria
2011	372.620.848,00	14.591.747.810,85	2.55	Very Less
2012	598.050.228,00	16.437.523.831,20	3.64	Very Less
2013	1.866.329.150,00	19.824.778.307,37	9.41	Very Less
2014	744.877.900,00	32.113.888.542,94	2.32	Very Less
2015	1.001.953.500,00	33.808.406.730,57	2.96	Very Less
2016	571.355.400,00	34.896.616.655,55	1.64	Very Less
2017	855.169.550,00	44.165.976.209,12	1.94	Very Less
2018	2.379.225.383,00	41.975.878.751,30	5.67	Very Less
2019	2.038.882.538,00	51.867.651.798,99	3.93	Very Less
2020	4.016.755.539,00	55.672.229.593.93	7.22	Very Less

Based on the table above regarding the contribution of BPHTB revenue to North Toraja Regency PAD for the last 10 years, namely from 2011 to 2020, where in 2011 BPHTB was Rp. 372,620,848.00 while PAD is Rp. 14,591,747,810,85, and the percentage of contribution is 2,55%. In 2012 and 2013 BPHTB experienced an increase of Rp. 598,050,228.00, and Rp. 1,866,329,150.00 as well as PAD which increased by Rp. 16,437,523,831.20 and Rp. 19,824,778,307.37, and the percentage of its contribution also increased by 3.64% and 9.41%, respectively. In 2014 BPHTB decreased by Rp. 744,877,900,00, but PAD increased by Rp. 32,113,888,542,94, so the contribution given decreased from last year's 2.32%. In 2015 BPHTB Again experienced an increase of Rp. 1.001.953.500.00, and PAD also experienced an increase of Rp. 33,808,406,730.57, so that the contribution given also increased by 2.96%. In 2016 BPHTB Again decreased by Rp. 571,355,400,00, while PAD increased by Rp. 34,896,616,655.55, so that the contribution given also decreased by Rp. 1.64%. In 2017 and 2018 BPHTB Again experienced an increase from the previous year of Rp. 855,169,550.00 and Rp. 2,379,225,383.00, while PAD also increased in 2017 which was Rp. 44,165,976,209.12 but in 2018 PAD decreased by Rp. 41,975,878,751.30, so that the contribution given also increased by 1.94% and 5.67%, respectively. In 2019 BPHTB Again decreased by Rp. 2,038,882,538.00, while PAD increased by Rp. 51,867,651,798.99, so that the contribution given decreased from the previous year, which was 3.93%. In 2020 BPHTB Again experienced an increase of Rp. 4,016,755,539,00, and PAD also increased by Rp. 55,672,229,593.93, so that the contribution given also increased by 7.22%.

Based on this fact, for the last 10 years, 2011 to 2020, BPHTB revenue has contributed very little to PAD. This is because the overall amount of Regional Revenue is not only influenced by BPHTB revenues because there are still other revenues, such as regional tax revenues, regional levies, separated wealth management results and other legitimate income, which can affect the amount of income. native to the North Toraja Regency, therefore if you pay attention to BPHTB from year to year it almost always increases, but PAD receipts from the BPHTB sector still cannot meet the desired criteria where the percentage given is still below 10%, this is because the Tax subjects sometimes pay less attention to paying taxes and the level of awareness is still minimal. Apart from that, there are several factors that cause a decrease in BPHTB tax revenues, namely:

1. Lack of public awareness in increasing their land status rights to have certificates, for example, buying and selling transactions only use the letter of the lurah, village head or sub-district head, automatically the BPHTB tax cannot be collected.
2. The Selling Value of Tax Objects (NJOP) in North Toraja Regency is still very low compared to the market selling price, for example 1 land rante of Rp. 50,000,000 while the seller sells to the buyer for Rp. 100,000,000 (sales value at market price). The maximum limit subject to BPHTB tax, the selling value must be above Rp. 60,000,000 in accordance with Law no. 28 of 2009 concerning Regional Taxes and Regional Levies.

3. If there is no sale and purchase transaction, the BPHTB tax will not automatically increase. There must be someone who sells the land whose NJOP is above Rp. 60,000,000, using a Notary or Land Deed Making Official (PPAT) or Temporary Land Deed Making Officer (PPATS) for certificate processing so that it can be subject to BPHTB tax.
4. The collection of BHPTB taxes uses the Self Assessment system, for example, the market price of land is higher, but the report may not be like that, in other words there is dishonesty committed. This is because the NJOP price is far from the market price.

VII. CONCLUSION

7.1. Conclusion

1. Realization of Land and Building Rights Acquisition Fees (BPHTB) in North Toraja Regency for the last 10 years, from 2011 to 2020, has experienced fluctuations.
2. The level of effectiveness of the receipt of the Land and Building Rights Acquisition Fee (BPHTB) from 2011 to 2020 has fluctuated but in 2020 the criteria were very effective. This shows that the management of BPHTB has been implemented adequately and shows that the state of the economy and regional development has improved.
3. Efficiency Level of Land and Building Rights Acquisition Fee (BPHTB) on North Toraja Regency's Original Regional Revenue (PAD) in 2011-2020 in the Very Efficient category.
4. The level of Contribution of Land and Building Rights Acquisition Duty (BPHTB) to Regional Original Income (PAD) in North Toraja Regency in 2011-2020 in the category is very less, this is due to the percentage obtained below 10%.

7.2. Suggestion

1. The government of North Toraja Regency needs to provide counseling about the importance of paying taxes so that taxpayers are aware of their obligations to the state.
2. Local governments should pay attention to the determination of BPHTB rates in accordance with government policies, this aims to improve the economy and the welfare of the community.
3. Provide strict sanctions, as well as fair penalties according to the provisions so that it will lead to compliance with the taxpayer community in paying taxes in order to increase Regional Original Income (PAD).
4. It is advisable to increase the contribution of BPHTB, the government of North Toraja Regency is expected to optimize the potential of the tax revenue so that local tax revenues do not go up and down but continue to increase every year.
5. The government should make data on the reasons for the increase and decrease in local taxes every year, so that later these reasons can be used as evaluation material.

REFERENCES

- [1]. Ardiani, Andi, 2009, "*Factors Affecting the Revenue of Customs on Acquisition of Land and Building Rights in Pinrang Regency, South Sulawesi Province*", Yogyakarta National Land College, Accessed 04 June 2021 from <http://www.perpustakaan-stpn.ac.id/data/opac/files/swfs/cd443cb14b18632f8ebaacd914fb3ff71e4bba74.swf>
- [2]. Diana, Anastasia dan Sekawati Lilis, 2009, "*Indonesian Taxation Concepts, Applications, and Practical Guides*", Penerbit ANDI, Yogyakarta.
- [3]. Ida Nur Asisah Jamil, Achmad Husaini, Yuniadi Mayowan, 2016. "*Analysis of the Effectiveness of Receipt of Duties on the Acquisition of Land and Building Rights and Its Contribution to Regional Original Income (Study at the Malang City Regional Revenue Service for the Period 2011-2014)*". Tax Journal (JEJAK), Vol.10 No.1 2016, <http://perpajakan.studentjournal.ub.ac.id>
- [4]. Judisseno, Rimsky K, 2002, "Taxes and Business Strategy", Pt Gramedia Pustaka Utama, Jakarta.
- [5]. Nourma Yunita dan Dian Fahrani, 2020. "*Analysis of the Effectiveness and Contribution of BPHTB Revenue to the Sidoarjo Regency's Original Regional Revenue*". Jurnal Greenomika, Vol. 2 No 2 December 2020, www.journal.unusida.ac.id
- [6]. Ulil Absor, Hendrik Manosoh, Lidia M. Mawikere. 2017. "Analysis of the Effectiveness and Contribution of Customs Duty on Land and Building Rights in North Minahasa Regency". Jurnal EMBA, Vol.5, No.2 Juni 2017.
- [7]. Undang-Undang Nomor 23 Tahun 2014 "*About Local Government*". Retrieved 03 July 2021 from <http://www.bpn.go.id/Publikasi/Peraturan-Perundangan/Undang-Undang/undang-undang-nomor-23-tahun-2014-4893>
- [8]. Undang-Undang Nomor 28 Tahun 2008 "*About General Provisions and Tax Procedures*". Retrieved 03 July 2021 from http://www.dpr.go.id/dokjdi/dokument/uu/UU_2007_28.pdf
- [9]. Undang-Undang Nomor 33 Tahun 2004 "*About the financial balance between local and central governments*", Accessed on 03 July 2021 from [http://www.itjen.depkes.go.id/public/upload/unit/pusat/files/Undang-undang/uu2004_33\(imbangkeuPusDa\).pdf](http://www.itjen.depkes.go.id/public/upload/unit/pusat/files/Undang-undang/uu2004_33(imbangkeuPusDa).pdf)
- [10]. Purwono, Herry, 2010, "*Fundamentals of Taxation and Tax Accounting*", Publisher Erlangga, Jakarta.
- [11]. Saputri, Yeni, 2020, "*Analysis of the Effectiveness and Contribution of BPHTB and PBB-P2 Revenues to Bekasi City's Original Regional Revenue (PAD) in 2014-2018*". Indonesian College of Economics, Jakarta. Thesis, Retrieved June 04, 2021 from <http://repository.stei.ac.id/922/>
- [12]. Windy, 2015, "*Journal: Basic Analysis of the Imposition and Contribution of Duties on the Acquisition of Land and Building Rights to Ternate City Original Revenue*", Accessed July 04, 2021 from <http://ejournal.unsrat.ac.id/index.php/emba/article/download/10891/10481>