

Analysis of Tax Revenue From Acquisition of Land and Building Rights at The Regional Revenue Agency in Majene District

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Abstract: This research aims to determine the contribution of BPHTB revenue to regional income of Majene Regency, the effectiveness of BPHTB revenue to regional income of Majene Regency, and the potential of BPHTB revenue to regional income of Majene Regency. The variable in this research is tax receipts for the acquisition of land and building rights. The population in this research is the Budget Realization Report (LRA), especially the targets and realization of BPHTB taxes, targets and realization of PAD and regional taxes originating from BAPENDA Majene Regency. The sample in this research was taken from the 2020-2022 Regional Revenue Realization Report with a focus on targets and the amount of realized tax revenue from Land and Building Rights Acquisition Tax from Majene Regency BAPENDA staff. The data in this research was collected through interviews and documentation using interactive model data analysis techniques. The results of this research show that the level of contribution of BPHTB tax revenues to PAD revenues is still very less than in 2020-2022 with an average of 1.69%, while the level of contribution of BPHTB tax revenues to regional tax revenues is still less than in 2020-2022 with an average of 15.79%. The effectiveness of BPHTB tax revenue is still less effective, as evidenced by the average result of 75.29% from 2020-2022. BPHTB's potential tax revenue can be seen from the number of taxpayers paying zero tax in 2020-2022. From the results of the analysis that has been carried out, it appears that the potential amount of BPHTB tax revenue in 2022 is IDR 62,690,500 from 196 taxpayers.

Keywords: regional original income, regional tax, bphtb tax, contribution, effectiveness, potential

1. Introduction

Since January 1 2001, the pattern of regulation between the Central Government and Regional Government which was previously centralized has changed to become decentralized. The implementation of decentralization is realized in the implementation of regional autonomy. Regional autonomy gives regions the right to determine their own direction and development goals in their region. As a consequence of the transfer of central government authority to regional governments, regional governments fully manage their own regional households, including managing their own regional revenues.

Original Regional Income (hereinafter abbreviated as PAD) is the accumulated revenue obtained by a region from sources that have been determined in regional regulations and based on applicable laws and

regulations. In Law Number 23 of 2014 concerning Regional Government Article 285 Paragraph 1 Point a states that "Original Regional Income includes: regional taxes, regional levies, the results of the management of separated regional assets; and other legitimate Regional Original Income". An increase in PAD will be achieved if the sources that influence it increase. One source of regional revenue that has an important role in increasing PAD is Regional Tax.

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, it states that :

Regional Tax, hereinafter referred to as Tax, is a mandatory contribution to the Region owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for Regional needs for the greatest prosperity of the people.

This law regulates the addition of new types of taxes, expansion of the tax base, and flexibility in determining tax rates. One of the central taxes that is transferred to the regions is Land and Building Rights Acquisition Fee (hereinafter abbreviated as BPHTB) .

According to Majene Regency Regional Regulation Number 13 of 2010 concerning BPHTB Article 1 Paragraph 14 " Duty for the acquisition of rights to land and buildings is a tax on the acquisition of rights to land and/or buildings ". BPHTB is important because it is a type of tax that is coercive and is the main requirement for individual and/or corporate taxpayers to obtain rights to land and/or buildings through transfer of rights due to sale and purchase, inheritance, gift, exchange, auction, etc. others as well as through the granting of new rights due to the continuation of the release of rights and beyond the release of rights. Majene Regency Regional Regulation Number 13 of 2010 concerning BPHTB states that "The BPHTB rate is set at 5% (Five Percentage)" of the selling price reduced by the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) .

Judging from the legal basis, Law Number 20 of 2000 Article 10 concerning BPHTB, the BPHTB tax collection system uses a Self Assessment System. This system gives taxpayers the authority to determine for themselves the amount of tax owed. This is reinforced by Government Regulation Number 91 of 2010 concerning Types of Regional Taxes which are collected based on determination by the regional head, or paid by the taxpayer himself. This also applies in Majene Regency.

City Government continues to strive to increase PAD from regional taxes, one of which comes from the BPHTB tax. There are several problems that often occur in BPHTB tax collection. As an initial stage of observation, the author took data on the realization of BPHTB on PAD and Regional Taxes in the last 3 years, which can be seen in table 1 below:

Table 1 Realization of BPHTB Taxes on PAD and Regional Taxes Year 2017-2019

Year	PAD			Local tax		
	Realization	BPHTB	Percentage	Realization	BPHTB	Percentage
2017	54,269,796,566	1,310,343,850	2.41%	6,763,363,698	1,310,343,850	19.37%
2018	89.265.407.935	710,520,250	0.80%	7,666,904,975	710,520,250	9.27%
2019	65,545,400,637	1,310,343,850	2.00%	8,819,287,446	1,310,343,850	14.86%

Source: Majene Regency Regional Revenue Agency, 2023

Based on table 1, the percentage of BPHTB Tax contribution to PAD shows that during 2017-2019 , Majene Regency received a contribution percentage that was in the range of 0.00-10% with very poor criteria. Meanwhile, the percentage contribution of BPHTB Tax to Regional Tax is known that during 2017-2019 it was in the range of 10.10-20% with the criteria being less . BPHTB's tax revenue contribution will be classified as very good if it reaches a percentage of >50% according to the contribution criteria classification table based on Decree of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Financial Assessment and Performance .

Table 2 BPHTB Tax Target and Realization Data on Regional Revenue Bodies for 2017-2019

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2017	350,153,000	546,871,440	156.18 %
2018	514.450.125	710,520,250	138.11%
2019	1,250,000,000	1,310,343,850	104.83%

Source: Majene Regency Regional Revenue Agency , 2023

From the BPHTB tax target and realization data presented in table 2, it can be concluded that the effectiveness of BPHTB tax revenue in Majene Regency from 2017-2019 is classified as very effective . The percentage is declared effective if it reaches a value $\geq 100\%$, 88%-99% is classified as quite effective, 80%-90% is classified as less effective and 60%-80% is classified as ineffective according to the effectiveness value interpretation table based on Decree of the Minister of Home Affairs Number 13 of the Year 2006 Concerning Guidelines for Financial Performance and Assessment .

It can be concluded that the potential for BPHTB Tax in Majene Regency is still very large to be explored because the acquisition value can be said to be quite large. Apart from that, the BPHTB target setting is still small, with the large potential it can be identified that there are still opportunities for Majene Regency to increase BPHTB Tax revenue.

Thus, based on this description , I will examine research with the title "Analysis of Tax Revenue for Acquisition of Land and Building Rights (BPHTB) at the Regional Revenue Agency in Majene Regency ".

Literature Review

Tax

Based on Article 1 paragraph 1 of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, it states that. Tax is a mandatory contribution to the state that is owed by a person or entity that is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. According to Prof. Dr. Rochmat Soemitro, SH, (in Mardiasmo, 2019 :3) Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly demonstrated and which are used to pay public expenses.

The main function of taxes is to finance state expenditures for the public interest. Besides that, Tax has 2 functions, namely the funding function (budgetary) and the regulatory function. The function of funding (budgetair) is as a source of funds to finance government expenditures. The function of regulating (regulair) is a tool for organizing/ implement policies in the social and economic fields (Sumardiyanti & Suryo, 2003).

According to the collector, taxes are classified into 2 based on who collects them, in this case the government, namely central taxes and regional taxes. Central tax is a type of tax collected by the central government which is implemented by the finance department. The general tax department, the results are collected and included as part of APBN revenues (Widnyana, 2018) .

Based on what has been stated previously, it can be concluded that taxes are classified into 2 based on who collects them, in this case the government, namely central taxes and regional taxes.

Regional Original Income

PAD is regional revenue obtained from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations. (Nasir, 2019). Based on Law Number 33 of 2004 concerning Financial Balance between the Center and the Regions Article 1 paragraph 18 "Original regional income, hereinafter referred to as PAD, is income obtained by the regions which is collected based on Regional Regulations in accordance with the Legislative Regulations ".

Siahaan (2013) explains that is regional original income is income obtained by the region and collected based on regional regulations in accordance with statutory regulations, includes regional taxes, regional levies, including the results and services of regional public bodies (BLU), the results of separate wealth management, including profit shares from BUMD, results of collaboration with third parties and other legitimate PAD.

Law Number 23 of 2014 concerning Regional Government Article 285 Paragraph 1 explains that is regional original income includes is local tax, regional levies, results of separate regional wealth management and other legitimate Regional Original Income.

Local Tax

Based on Majene Regency Regional Regulation Number 13 of 2010 concerning BPHTB Article 1 Paragraph 7, states that is regional tax, hereinafter referred to as Tax, is a mandatory contribution to the Region owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for Regional needs for the greatest prosperity of the people. Meanwhile, according to Widnyana (2018: 8) regional tax is a type of tax collected by regional governments which in its daily implementation is carried out by the regional revenue service, the results are collected and included as part of APBD revenues.

Land and Building Rights Acquisition Fee (BPHTB)

Based on Majene Regency Regional Regulation Number 13 of 2010 concerning BPHTB Article 1 Paragraph 14, states that Land and Building Rights Acquisition Fee is a tax on the acquisition of land and/or building rights. Majene Regency Regional Regulation Number 13 of 2010 concerning BPHTB Article 1 Paragraph 15, states that "Acquisition of Rights to Land and/or Buildings is an act or legal event that results in the acquisition of rights to land and/or buildings by an individual or entity.

According to Siahaan (2013) is 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 an individual or entity. What is meant by rights to land and/or buildings are rights to land, including management rights, along with buildings thereon, as intended in the law on land and buildings.

Research Methods

Research variable

Based on the title of the research that has been submitted, namely Analysis of Land and Building Rights Acquisition Tax Revenue (BPHTB) at the Regional Revenue Agency in Majene Regency, the variable in this research is Land and Building Rights Acquisition Fee (BPHTB) tax revenue.

Research Design

Research design or research design is an arrangement of methods or stages that will be carried out to obtain data that will be used to test hypotheses.

This research is qualitative descriptive research. This research was carried out at the Majene Regency Regional Revenue Agency Office to obtain the necessary data. The data source used in this research is primary data sourced from documents and records from the Regional Revenue Agency of Majene Regency where the data is collected, then processed by calculating and analyzing the contribution value, effectiveness and potential of BPHTB taxes at the Regional Revenue Agency in the Regency. Maj'ene in 2020-2022. The population in this research is the Budget Realization Report (LRA), especially the target and realization of BPHTB taxes, realization of PAD and regional taxes. Seeing that the population in this study is large, the author took samples

of BPHTB tax revenue target data, BPHTB tax revenue realization data, PAD realization data and Majene Regency regional taxes for 2020-2022. Data collection techniques in this research are interviews and documentation and data analysis techniques using interactive models.

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The population in this research is the Budget Realization Report (LRA), especially the targets and realization of BPHTB taxes, targets and realization of PAD and regional taxes originating from BAPENDA Majene Regency. The sampling technique in this research uses nonprobability sampling research with a purposive sampling technique.

Using this sampling method, the author selected samples with the criteria that the data was related to the effectiveness and contribution of BPHTB tax revenue in Majene Regency. Seeing that the population in this study is large, the author took samples of BPHTB tax revenue target data, BPHTB tax revenue realization data, Majene Regency Regional Original Income data for 2020-2022 in Majene Regency.

Results and Discussion

BPHTB Tax Revenue Contibution

Based on the results of calculating the contribution value of BPHTB tax revenues to PAD revenues in Majene Regency, an average value of 1.69% was obtained with very poor criteria based on Decree of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Financial Performance and Assessment. Meanwhile, the results of calculating the contribution value of BPHTB tax revenues to regional tax revenues in Majene Regency showed an average value of 15.79% with the criteria being less. This illustrates that PAD revenue and regional tax revenue in Majene Regency are not yet optimal. The very low contribution of BPHTB tax revenues to PAD revenues and regional tax revenues in 2020-2022 is still related to the lack of effectiveness in the amount of BPHTB tax revenues that have been successfully realized. The factor that influences the ineffectiveness of the amount of BPHTB tax revenue that has been realized is based on the statement by Mr. Muh Safwan, SE., MM (Head of Revenue Section II BAPENDA Majene Regency) "What causes the decline in realization from year to year is the lack of taxpayers who submit and depends on the land area of the taxpayer who submits it." Apart from that, this happened as a result of Covid-19 so that the implementation of digital services such as via WA and so on caused the public in general to not be used to these services, as well as a lack of socialization from the District Government. Majene regarding changes to BPHTB services.

According to (Majid, 2019: 252) states contribution is a transfer of money without any requirement for cash or other assets for an entity or for voluntary cancellation of obligations or settlement of debts, or mutual transfers with other entities other than the owner. In the results of this research, BPHTB tax revenues have contributed to PAD and regional tax revenues in Majene

Regency in 2020-2022. However, the contribution is still very low because tax collections are not optimal compared to other tax revenues.

The results of this research are different from research conducted by Jamil (2016) with the research results showing the percentage contribution to BPHTB Tax revenue every year it increases and affects regional taxes and PAD. In contrast to the BPHTB tax contribution in Majene Regency in 2020-2022, it has decreased since 2020-2022. Thus, the average value obtained from the percentage of contribution value of BPHTB tax revenue to PAD revenue is in the very poor category based on the contribution criteria classification table with an average percentage of 1.69% and BPHTB tax revenue to regional tax revenue is in the category less with an average percentage of 15.79%.

BPHTB Tax Revenue

Based on the results of calculating the effectiveness value of BPHTB tax revenue in Majene Regency in 2020-2022, the percentage obtained was 7-5.29 %, including the criteria for being less effective or not optimal. Based on interviews with BAPENDA staff and BPHTB taxpayers, researchers concluded the factors that influence the effectiveness value There are two BPHTB tax revenues in Majene Regency, namely internal and external factors.

BAPENDA's own internal factor is that there is still a lack of outreach to the public regarding Majene Regency PERDA No. 13 of 2010 concerning Fees for Acquisition of Land and Building Rights especially in villages, and there are still many taxpayers who have not been recorded. The realization in 2020 exceeded the budgeted target, however BPHTB tax revenues in the following year experienced a decline so that on average it looks less effective.

The external factor of the ineffectiveness of BPHTB tax revenue in Majene Regency is due to the target setting by the Regional Government Budget Team (TAPD) together with the Majene Regency DPRD not being in accordance with the conditions on the ground in Majene Regency and also due to the lack of taxpayers applying for BPHTB processing, especially in 2022. This is also influenced by the low number of transfer of rights transactions, especially transfers of rights due to buying and selling. The fewer taxpayers who pay BPHTB tax, the lower the realization of BPHTB tax revenue. Apart from that, the area of land and/or building land also influences BPHTB revenues. In 2021 the budgeted target is IDR 1,587,653,925 with the amount realized being IDR 1,643,009,720, followed by an increase in the number of BPHTB taxpayers in 2021.

According to Ulum (2012:31) "Effectiveness as a measure that indicates the success of the organizational goals being implemented." This indicates that the measure of success of the BPHTB Tax, which shows the effectiveness value of the realization of BPHTB Tax revenue, apparently did not reach the target or was identified as less effective and it appears that only 2020 achieved the budgeted target.

The results of this research are not in line with research conducted by Jamil (2016) which analyzed the effectiveness of the BPHTB tax in Malang City.

The results of the research show that the level of effectiveness of BPHTB tax revenue over 4 years has shown a good increase. In research conducted in Majene Regency, the target was only achieved in 2020 with a percentage of 103.49%, but the average value of the effectiveness of BPHTB tax revenues from 2020-2022 was 75.29% with a classification of less effective or still not optimal.

BPHTB Tax Revenue Potential

Based on the results of the previous analysis, the potential for BPHTB tax revenue can be determined in several ways, one of which is by looking at the number of taxable taxpayers who do not pay the BPHTB tax amount. There are several factors that influence this and one of them is the discrepancy between the land value zones subject to tax which is based on the land party being required to pay but based on a direct survey by BAPENDA Majene Regency this is not the case so the transaction is nullified. From the data presented in table 19, it can be seen that the potential BPHTB tax revenue in the following year, seen in 2022, is worth 196 people and the total potential BPHTB tax revenue is IDR 62,690,500. This happens because many taxpayers' submissions do not match the land value zone based on the land authority and the results of a direct survey by BAPENDA Majene Regency. Based on the results of an interview with the Head of Revenue Division II, BAPENDA, Majene Regency, Mr. Muh. Safwan, SE., MM, the zero tax occurred due to a discrepancy between the land zones according to land use and the results of field surveys by BAPENDA Majene Regency."

The results of this research are different from research conducted by Firrawan (2015) which analyzed the potential for BPHTB taxes in North Kayong Regency, the research results showed an increase in potential in 2014 compared to 2013. In research conducted in Majene Regency, the potential for BPHTB in 2022 experienced decrease compared to the estimated potential in 2021.

Conclusion

Based on the results of research by calculating and analyzing the contribution of BPHTB tax revenues to PAD and regional tax revenues, the effectiveness and potential of BPHTB tax revenues to the Regional Revenue Agency in Majene Regency through BAPENDA Majene Regency, it can be concluded as follows is the average contribution of BPHTB tax revenues to PAD revenues in 2020-2022 is 1.69%, which is in the very poor criteria, and the average contribution of BPHTB tax revenues to regional tax revenues is 15.79%, which is in the low criteria.

The Majene Regency Government, represented by BAPENDA, collects BPHTB tax with the calculation results of its effectiveness being an average of 75.29% which is in the less effective category. Next, from the results of the analysis that has been carried out, it appears that the potential for BPHTB tax revenue in the following year is seen in 2022, namely IDR 62,690,500 from 196 taxpayers . This happens because many taxpayers' submissions do not match

the land value zone based on the land authority and the results of a direct survey by BAPENDA Majene Regency.

Suggestion

Based on the results of research on the contribution, effectiveness and potential tax revenue of BPHTB at BAPENDA Majene Regency in 2020-2022 , the suggestions that researchers can give are as follows is to BAPENDA Majene Regency, especially in revenue section II, further increase the effectiveness of the receipt of Land and Building Rights Acquisition Fees (BPHTB) so that contributions to PAD and Regional Taxes increase. The government must pay more attention to the community and provide educational outreach regarding BPHTB Tax to minimize the amount of arrears in order to achieve the set target, then the tax authorities can carry out collections and provide strict sanctions to the community who violate Majene Regency PERDA No. 13 of 2010 concerning Fees for Acquisition of Land and Building Rights.

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