

# Analysis of Effectiveness and Contribution of Tax on the Rights of the Land and Building (BPHTB) on Regional Original Revenue (PAD) in Pariaman City Before and After Become a Local Tax (2009-2015)

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**Abstract:-** Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) is a one source of local revenue. BPHTB diversion into a local tax begins with the formulation of policies outlined in the law No. 28, 2009 about Regional Taxes and Levies. BPHTB harvesting implemented starting on January 1, 2011. This research aims to knowledge BPHTB diversion into influence a local tax begins about PAD tax to revenue of Pariaman, and to analyze effectiveness and contribution of BPHTB tax which taken by government of Pariaman (2009-2011). The data that was obtained is a secondary data from DPPKA of Pariaman. Kind of the research used is descriptive quantitative method which is used comparative method. These data is analyzed with calculated effectiveness and contribution value of BPHTB tax to Pendapatan Asli Daerah (PAD) based on formula. The results showed that rate of effectiveness and contribution BPHTB tax has reached the target. Reacher hope that the government increased again to revenue BPHTB tax and given punished if disloyal.

**Keywords:-** Effectiveness, Contribution, BPHTB, PAD, the Law No 28, 2009.

## I. INTRODUCTION

Regional taxes are an important source of revenue to finance governance and regional development to support the implementation of real, broad, dynamic and responsible regional autonomy as mandated in Law of the Republic of Indonesia Number 32 Year 2004 concerning Regional Government.

Regional autonomy is a consequence of reform that must be faced by all regions in Indonesia. Therefore learning is needed in each region to be able to turn challenges into opportunities for the advancement of their regions. On the other hand, the government as a regulator of the development of the concept of regional autonomy, acts as a responsible person so that the concept of regional autonomy can be implemented as expected (Fernantos: 2015).

Autonomous regions are expected to be able to manage and manage their own households through the sources of income they have. This includes all wealth held by the region with the limits of existing authority and subsequently used to finance all needs in the context of managing household affairs. Regional autonomy is also expected to be able to encourage improvements in the management of resources owned by each region.

Over time, problems arise in regional autonomy. Regional development and development become uneven. Many regions feel that their sources of funds are inadequate and the central government is deemed to be unwilling to share. For this reason, a policy is needed to increase regional revenue, one of which is by transferring taxes that were previously the responsibility of the regional government.

In Indonesia, tax is one of the revenues of the state that has a very large contribution to national income. Taxes in its management, there are some taxes that go to the central government and some that go to the regions. Taxes that are managed by the central government include: Income Tax (PPh), Value Added Tax (VAT), Sales Tax on Luxury Goods (PPn BM), Land and Building Tax (PBB), Stamp Duty and Right Acquisition Fee Land and Building (BPHTB). Whereas taxes managed and levied by the Regional Government include Provincial Tax (Motorized Vehicle Tax, Motorized Vehicle Transfer Fee, Motorized Vehicle Fuel Tax, etc.) and Regency / City Tax (Hotel, Restaurant, Billboard, Street Lighting, Parking, Taxes) Retrieval of Group C Galian Materials, etc.) (Fauzan: 2012).

Taxes are imposed on individuals or entities that have income and are imposed on every sales transaction, except for land sale and purchase transactions or transfer of rights which results in the acquisition of land and building rights, which are usually referred to as Land and Building Acquisition Fees (BPHTB).

(BPHTB) are taxes imposed on the acquisition of land and building rights. In accordance with Law No. 21 of 1997 concerning BPHTB, which has been amended by Law No.

20 of 2000, it is explained that BPHTB is classified as a central tax where the revenue will be categorized as profit sharing funds. The tax revenue-sharing fund itself is included in the portion of the balancing fund received by regional revenue. The allocation of profit sharing funds for BPHTB is determined based on the plan for receiving BPHTB of the relevant fiscal year and is determined by the Minister of Finance no later than before the relevant budget is implemented. The state revenue from BPHTB is divided by a balance of 20% for the central government and 80% for regional governments. From 80% for regions will be further divided into 16% for the province concerned, and 64% for producing districts / cities.

However, with the enactment of Law Number 28 Year 2009 regarding Regional Taxes and Regional Levies, the BPHTB Tax was officially made a regional tax. The transition period for BPHTB transfer is set for 1 (one) year since the enactment of Law Number 28 of 2009 and will become effective as a regional tax on January 1, 2011. Where with the transfer, BPHTB is believed to be a source of local revenue that has enormous potential. With the stipulation of BPHTB it is the regional responsibility, starting from the formulation of policies, the implementation of collection and utilization of BPHTB revenues. The duties and responsibilities of the regions in accepting BPHTB transfers also need to be regulated and determined by a regulation, so that each region is compelled to immediately prepare everything needed for BPHTB collection. BPHTB collection begins with a Regional Regulation (Perda). Therefore, one indicator that can be used to see the readiness of regions to collect BPHTB is the development of BPHTB issuance by agencies / cities from time to time.

The transfer of (BPHTB) from the central tax to the regional tax will give impact on state and regional finances. In principle, administratively there will be a transfer of the recording of the results of BPHTB collection, if previously the BPHTB revenue was recorded in the State finances (APBN) in tax revenue, then after the transfer mechanism would be included in the PAD, especially regional taxes. It is hoped that the transfer of BPHTB into local tax can increase PAD. With increasing PAD in each region, it is expected to be able to increase regional financial capacity and minimize local government dependence on the central government and reduce regional disparities.

Based on the background of the problem that has been described previously, the authors formulate the problem as follows:

- How big is the effectiveness of BPHTB acceptance in Kota Pariaman?
- What is the level of contribution of revenue from the acquisition of land and building rights to the revenue of the region's original income in Kota Pariaman?

## II. LITERATURE REVIEW

### A. Basic Theory

#### 1. Tax

Tax is the biggest source of state income. The tax is used to finance all the needs of the country and finance expenditures for state development in all fields.

The definition of tax according to Soemitro in Mardiasmo (2011) tax is people's contribution to the state treasury based on the law (which can be forced) by not getting lead services (contra performance) which can be directly shown and used to pay public expenses.

#### 2. Basic Tax Laws & Theories That Support Tax Collection

As a legal basis for the application of taxes is Article 23 paragraph 3 of the Basic Law which states that taxes and other levies that are coercive for the purposes of the state, are regulated by law. There are several theories that explain or justify granting the right to the state to collect taxes (Mardiasmo: 2011). These theories include:

- a) Insurance Theory
- b) Theory of Interest
- c) The theory of bearing power
- d) Theory of Consecration
- e) Theory of Purchasing Power Principle

#### 3. Tax Collection System

The tax collection system can be divided into three systems (Mardiasmo: 2011), which are as follows:

- a) Official Assessment system
- b) Self Assessment System
- c) With Holding System

#### 4. Land Acquisition of Land and Building Rights

Fees for the acquisition of land and building rights are taxes imposed on the acquisition of land and / or building rights. Acquisition of land and building rights are legal actions that result in the acquisition of land and building rights by individuals or entities (Anastasia and Lilis: 2010), in (Nurhayati Radjak: 2015). The Fee for Obtaining Land and Building Rights (BPHTB) was first regulated in Law Number 21 of 1997 which was later amended by Law Number 20 of 2000. This Act is the legal basis for taxation in connection with the acquisition of land rights and building. Then this tax is included in Act Number 28 of 2009 concerning Regional Taxes and Regional Levies Articles 85 to 93.

The BPHTB calculation method is as follows:

$$\text{BPHTB} = 5\% \times (\text{NPOP} - \text{NPOPTKP})$$

5. Regional Autonomy

Regional autonomy is the right, authority, and the obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with statutory regulations. Literally, the word regional autonomy comes from autonomy and region.

6. Regional Original Revenue

According to (Halim: 2007) said that "Regional Original Revenue (PAD) is all regional revenue originating from the region's original economic resources consisting of local taxes, regional levies, the results of the management of separated regional wealth and other legitimate PAD".

The higher the acceptance of Regional Original Revenue (PAD) the better the ability to carry out development. And the higher the contribution of Regional Original Revenue (PAD) to total regional revenue, the more independent an area is. Because Local Revenue (PAD) is a measure of the ability of an area to regulate the receipt of funds from the community for regional development activities. However, the regulation still refers to local capacity and the creation of a climate conducive to high economic growth.

6. Relationship of BPHTB Against PAD Receipt

According to (Mahmudi: 2010), in (Fernantos: 2015) there are several things that the region can do to increase BPHTB revenues, including:

1. Conduct revaluation of tax objects to determine NPOP that is close to market prices.
2. Involving the village, RW, and RT in the data collection and distribution of the Tax Assessment Letter.
3. Improve tax administration and create facilities for taxpayers to pay taxes.
4. Improve the BPHTB database system
5. Based on this, it can be seen that it is easier for local governments to collect and manage BPHTB, especially to increase PAD. In addition, based on the research described earlier, that BPHTB can significantly increase and affect PAD.

**III. RESEARCH METHODS**

A. Research Design

This type of research is a quantitative descriptive study that uses comparative or comparison methods.

B. Variable Identification and Variable Measurement

The variables in this study used 2 variables, namely BPHTB and Pariaman City's PAD revenue. Whereas PAD is a regional income consisting of several sources, namely regional taxes, regional levies, a share of profit management of separated regional assets, and other valid PAD revenues. BPHTB itself is part of local taxes. PAD can be measured by looking at the contribution of revenue made by PAD sources.

C. Population and Samples

In this study, the population that will be the object of research is West Sumatra Province. The sample in this study was a city in the province of West Sumatra, the City of Pariaman. The technique used in sampling in this study is the design of non-probability sampling (non-probability).

The design used in this study is purposive sampling. Retrieval of design using non-probability techniques is due to limited research time.

D. Data Collection Methods and Data Sources

1. Data Collection Method

In this study, the method used is the method of library research and documentation. This research collects and examines all literature relating to research including applicable tax regulations and laws, related journals, and data relating to BPHTB.

2. Data Sources

The type of data used in this study is secondary data. Secondary data in this study were sourced from certain relevant agencies namely, the Central Statistics Agency of Pariaman City and the Office of Revenue and Financial Management of Asset (DPPKA) Kota Pariaman.

E. Data Analysis Method

1. Effectiveness Analysis

Effectiveness analysis is a measurement that illustrates DPPKA's ability to realize the planned acquisition of land and building rights compared to the target set based on the real potential area. In accordance (Halim: 2008). Mathematically, the calculation formula is as follows:

$$\text{Effectiveness Of Reception} = \frac{\text{Realization Of BPHTB}}{\text{Target Acceptance Of BPHTB}} \times 100\%$$

Assuming the following:

Effectiveness Ability	Ratio
Very effective	>100%
Effective	90-100%
Effective enough	80-90%
Less effective	60-80%
Ineffective	<60%

Table 1:- Regional Financial Effectiveness Criteria  
Source: Depdagri, Kepmendagri No.690.900.32  
(Julastianan dan Suartana, 2012)

2. Analysis of contributions

Calculating the percentage of BPHTB revenue contribution to regional taxes is as follows (Halim, 2004):

$$\% \text{Contribution Of Local Tax Revenue} = \frac{\text{Realization Acceptance of BPHTB}}{\text{Local tax receipts}} \times 100\%$$

$$\% \text{Contribution Of Local PAD} = \frac{\text{Realization Acceptance of BPHTB}}{\text{Locally – generated revenue}} \times 100\%$$

Assuming the following:

Presentations	Criteria
0,00- 10%	Verry less
10,0%- 20%	Less
20,10%- 30%	Medium
30,10%- 40%	Pretty good
40,10%- 50%	Good
Diatas 50%	Verry good

Table 2:- Contribution Criteria Classification

Source: Tim Litbang Depdagri-Fisipol UGM 1991 (dalam Fauzan dan Ardiyanto, 2012)

To find out how the Pariaman City's PAD revenue before and after BPHTB became a local tax (in 2009-2015) can be calculated by looking at the comparison of PAD from year to year.

This comparison can be calculated using the formula:  
Comparison of PAD = PAD Year n - PAD Year n-1

Where: n = 2009-2015  
n-1 = Year (2009-1) - (2015-1)

#### IV. RESULT AND DISCUSSION

The effect of BPHTB transfer can be seen through the level of effectiveness and contribution. This is needed to assess which is better between BPHTB as a central tax or BPHTB as a local tax. Therefore this chapter will explain the calculation of the effectiveness and contribution of BPHTB as well as a comparison of Kota Pariaman PAD after and before the enactment of Law No. 28/2009.

Kota Pariaman is a division area of Padang Pariaman Regency which was formed based on Law No. 12 of 2012. Geographically, Pariaman City is located on the West Coast of Sumatra Island and is directly opposite the Indonesian Ocean. The City of Pariaman on the North, East, and South sides borders Padang Pariaman Regency, and in the West it borders directly with the Indonesian Ocean.

In 2014 the population of Kota Pariaman numbered 83,610 people with an area of 73.36 Km<sup>2</sup>, so the population density counted 1140 people / km<sup>2</sup>.

Pariaman City consists of 4 (four) Districts, namely North Pariaman District, Central Pariaman District, South Pariaman District, and East Pariaman District. (BPS Kota Pariaman 2015).

##### A. Analysis of the Effectiveness of Pariaman City BPHTB Collection Before and After Becoming Local Taxes

Analysis of the effectiveness of BPHTB collection is used to measure the success ratio of BPHTB in achieving the revenue targets that have been made previously. The greater the success ratio, the more effective the object (Jefri Fernantos: 2015).

As explained in Chapter III, the formula used to calculate the effectiveness of Kota Pariaman BPHTB is as follows:

$$\text{Effectiveness Of Reception} = \frac{\text{Realization Of BPHTB}}{\text{Target Acceptance Of BPHTB}} \times$$

The following is the calculation of the effectiveness of BPHTB of Kota Pariaman before and after becoming a local tax (2009-2015):

No	Year	Target acceptance (Rp)	Realization Of Acceptance (Rp)	Effectivity (%)	Information
1	2009	2.293.810.000	2.643.180.417	115,23%	<u>Verry Effective</u>
2	2010	3.363.762.245	2.178.404.073	64,76%	Less effective
3	2011	30.000.000	174.336.600	581,12%	<u>Verry Effective</u>
4	2012	150.000.000	303.074.700	202,04%	<u>Verry Effective</u>
5	2013	500.000.000	501.389.550	100,27%	<u>Verry Effective</u>
6	2014	500.000.000	530.331.550	106,06%	<u>Verry Effective</u>
7	2015	650.000.000	1.065.023.950	163,84%	<u>Sangat Efektif</u>
		Average effectiveness		190,47%	<u>Verry Effective</u>

Table 3:- BPHTB Effectiveness Level Before and After Becoming Pariaman City Regional Tax (2009-2015)  
Source DPPKA Kota Pariaman Tahun 2016. Data Diolah



No	Year	$\Delta$ Target Acceptance (Rp)	$\Delta$ Realization Of Acceptance (Rp)	Information
				Before
1	2009	-	-	Become tax
2	2010	1.069.952.245	(464.776.344)	Area
3	2011	(3.333.762.245)	(2.004.067.473)	After
4	2012	120.000.000	128.738.100	Become Tax
5	2013	350.000.000	198.314.850	Area
6	2014	-	28.942.000	
7	2015	150.000.000	534.692.400	

Table 4:- Budget Changes and Realization of BPHTB Before and After Becoming Local Taxes

Based on the table it can be seen that the highest percentage of effectiveness was in 2011. This is a good start for the local government of Kota Pariaman, because in the first year BPHTB was transferred to a local tax, the level of effectiveness increased by 581.12% and was in the very effective criteria. While the lowest revenue occurred in 2010 which only reached 64.76% which was in the less effective criteria. From this achievement, the average effectiveness of BPHTB of Pariaman from 2009-2015 was 190.47%, which was in the very effective criteria. This is influenced by internal and external factors. Internal factors come from the agency itself, while external factors come from Notaries, taxpayers and related agencies BPHTB tax collectors.

Before becoming a regional tax the effectiveness of BPHTB in 2009 was 115.23%. While in 2010 the level of effectiveness decreased to 64.76%. Whereas after being transferred to local tax in 2011, the effectiveness of BPHTB increased dramatically to 581.12%. This is due to the fact that the budget / revenue target has been set down from Rp.3,363,762,245 to Rp.30,000,000. This is because this is the first year BPHTB has been transferred to local tax, so the DPPKA Kota Pariaman does not dare to set a budget / target that is too high.

In 2012 and 2013, the second and third years of BPHTB were transferred to local taxes, in 2012 the effectiveness of BPHTB decreased compared to 2011, although the realization of revenues increased to Rp.303,074,700, - in 2011 the realization of BPHTB revenues was Rp. 174,336,600, the decrease in the effectiveness ratio in 2012 was also caused by the budget / target set by DPPKA Kota Pariaman also increasing. But despite that the effectiveness ratio in 2012 remained in the very effective category.

In 2013 and 2014 the effectiveness of BPHTB fluctuated, whereas in 2013 the effectiveness ratio decreased by 100.27% but remained in the very effective category. While in 2014 the effectiveness ratio increased to 106.06% and also in the very effective category. The decrease in the level of effectiveness is due to community transactions that are not too much compared to 2012. If the economic level of the community is good, then many people will conduct transactions in the transfer and acquisition of land and or buildings. Because BPHTB itself is a tax whose potential cannot be forced or measured with certainty or certainty. And also the budget set also increased compared to the previous year (Jefri Fernantos: 2015).

In 2015 the level of effectiveness has increased again that is 163.84% and categorized as very effective. This is because the realization of revenue increased from the previous year to Rp. 1,065,023,950.

In table 4 it can be seen that changes in the BPHTB budget fluctuate greatly from year to year. In 2011 the establishment of the BPHTB budget decreased very significantly, this was because in 2011 was the first year BPHTB was diverted to a local tax, so the DPPKA Kota Pariaman did not dare to set a budget / target that was too high.

The determination of the budget target itself is carried out by the DPPKA together with the Pariaman City DPRD. This target was proposed by DPPKA based on economic growth, market prices and market transactions, potential, and revenue of the previous year. The target set by DPPKA is then proposed and discussed together with the DPRD. This stage is the target determination stage, because the DPRD either approves the target that has been submitted by DPPKA or rejects the proposal and replaces it with a higher or lower target.

Based on the explanation above, it can be concluded that the transfer of BPHTB into a local tax is beneficial for the district / city in increasing PAD. The addition of BPHTB as a regional tax has added to the region's acceptance.

Based on the table above, the average effectiveness of BPHTB receipts is 190.47% with a very effective category. The following table shows the average effectiveness of BPHTB before and after becoming local tax:

No	Year	Average Effectivity %	Information
1	Before Becoming Local Taxes (2009-2010)	90%	Effective enough
2	After Becoming Regional Tax(2011-2015)	230,66%	Very effective

Table 5:- Comparison of the Effectiveness of BPHTB Before and After Becoming Pariaman City Tax (2009-2015)

In table 5 it can be seen that the level of effectiveness ratio of BPHTB after becoming a local tax has increased much higher than before becoming a local tax that is 230.66% with a very effective category, whereas before becoming a local tax the effectiveness level of BPHTB is 90% with quite an effective category . This is a pretty good start with the transfer of BPHTB to local tax. The ratio of the effectiveness of BPHTB has increased.

*B. Analysis of the Contributions of the City of Pariaman BPHTB Revenue Before and After Being a Local Tax*

Analysis of the contribution of BPHTB revenue is used to see how much BPHTB affects Regional Original Revenue (PAD) after becoming a local tax, and see BPHTB affect the Balancing Fund before becoming a local tax. The greater the contribution of BPHTB, the better it is for Regional Original Revenue (PAD) after becoming a local tax or Balancing Fund before becoming a local tax (Jefri Fernantos: 2015).

No	Year	Realization Reception BPHTB (Rp)	Fund For Results Tax/Not Tax (Rp)	Contribution Reception BPHTB (%)
(1)	(2)	(3)	(4)	(5)= (3)/(4)
1	2009	2.643.180.417	19.197.115.172	13,76%
2	2010	2.178.404.073	21.227.608.147	10,26%

Table 6:- Pariaman City BPHTB Revenue Contribution To Revenue Sharing Funds Before Becoming Regional Tax (2009-2010)

Based on table 6 above, the contribution of BPHTB receipts to Revenue Sharing Funds (DBH) in 2009 was 13.76% and decreased in 2010 to 10.26%. The above calculation uses DBH because before becoming a local tax, BPHTB is a central tax that is distributed to the regions through DBH.

After calculating BPHTB's contribution to DBH, our next calculation looks at BPHTB's contribution to the Balancing Fund. Balancing Funds are funds sourced from the APBN that are allocated to regions to fund regional needs. The following is the calculation:

No	Year	Realization Reception BPHTB (Rp)	Realization Reception Consideration Funds (Rp)	Contribution To Acceptance BPHTB (%)
(1)	(2)	(3)	(4)	(5)= (3)/(4)
1	2009	2.643.180.417	291.988.261.17	0,90%
2	2010	2.178.404.07	277.186.844.14	0,78%

Table 7:- Pariaman City BPHTB Revenue Contribution To Balance Funds Before Becoming Regional Tax (2009-2010)

BPHTB revenue contribution based on the above table in 2009 was 0.90%, and decreased in 2010 to 0.78%. This is because the state budget funds also experienced a decline. Next we look at DBH's contribution to the Balancing Fund. DBH is one part of the Balancing Fund in addition to the General Allocation Fund and the Special Allocation Fund. The following are the contributions:

No	Year	Tax / Non-Tax Revenue Sharing Funds	Balance Funds	BPHTB Contributions To Dbh	DBH's Contribution To The Balancing Fund
		(Rp)	(Rp)	(%)	(%)
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)
1	2009	19.197.115.1 72	291.988.261.17 2	13,76%	6,57%
2	2010	21.227.608.1 47	277.186.844.14 7	10,26%	7,65%

Table 8:- Pariaman City BPHTB Contribution to Revenue Sharing Funds and Revenue Sharing Contribution to Balancing Funds (2009-2010)

Based on table 8 above, it can be seen that BPHTB's contribution to DBH reached 13.76% in 2009 and decreased to 10.26% in 2010.

Next DBH contribution to the Balancing Fund in 2009 reached 6.57%, and increased in 2010 to 7.65%. The contribution of DBH to the Balancing Fund can be said to be quite small, because DBH is the division of proceeds from the center with a certain percentage that pays attention to the potential of the region that is being generated. DBH itself also only consists of tax revenue sharing and non-tax revenue sharing, which usually consists of natural resources. Based on the Budget and Realization Report provided by DPPKA Kota Pariaman, the biggest contribution to the Balancing Fund is the General Allocation Fund reaching 80%.

#### 1. Analysis of the Contribution of BPHTB Revenue After Becoming Regional Tax

After becoming a local tax (2011-2015), BPHTB becomes the rights and authority of the regional government. Local governments collect BPHTB themselves in their regions. Levies that were previously carried out by the central government through KPP Pratama, after the issuance of Law No. 28/2009, levies were carried out by local governments through the DPPKA.

Calculation of BPHTB revenue contribution will be calculated in order. The following is the first calculation, namely the contribution of BPHTB to the Pariaman City regional tax

No	Year	Realization Of Acceptance BPHTB	Realization Local Tax	Contribution To Acceptance BPHTB
		(Rp)	(Rp)	(%)
(1)	(2)	(3)	(4)	(5)=(3)/(4)
1	2011	174.336.600	2.485.409.553	7,01 %
2	2012	303.074.700	3.103.926.086	9,76 %
3	2013	501.389.550	3.852.668.277	13,01%
4	2014	530.331.550	4.839.643.402	10,95 %
5	2015	1.065.023.950	5.961.977.273	17,86 %

Table 9:- BPHTB Revenue Contribution To Pariaman City Regional Tax After Becoming Regional Tax (2011-2015)

In table 9 it can be seen that the contribution of BPHTB receipts to regional taxes has continued to increase from 2011-2013. But it decreased in 2014, and increased again in 2015. In 2011, which was the first year of BPHTB contributions to local taxes, its contribution to local taxes was 7.01%

In 2012 and 2013 the contribution of BPHTB revenues increased to 9.76% and 13.01%. This is because the

realization of BPHTB revenues increased by Rp. 198,314,850

Meanwhile the contribution of BPHTB revenue in 2014 decreased by 10.95% and increased again in 2015 by 17.86%. This is because BPHTB revenue in 2015 also increased compared to 2014 which amounted to Rp.534,692,400.

No	Year	Realization Of Acceptance BPHTB	Real Original Revenue Received	Contribution To Acceptance BPHTB
		(Rp)	(Rp)	(%)
(1)	(2)	(3)	(4)	(5)=(3)/(4)
1	2011	174.336.600	17.125.350.867	1,02 %
2	2012	303.074.700	17.638.065.074	1,72 %
3	2013	501.389.550	20.639.404.314	2,42 %
4	2014	530.331.550	24.975.402.663	2,12 %
5	2015	1.065.023.950	29.897.289.136	3,56 %

Table 10:- BPHTB Revenue Contribution To Pariaman City PAD After Becoming Regional Tax (2011-2015)

In table 10 it can be seen that the contribution of BPHTB revenues to Pariaman City's PAD in 2011-2013 continued to increase, while in 2014 it decreased, and increased again in 2015. In 2011 was the first year that BPHTB was transferred to local taxes. This year BPHTB's contribution to PAD was very small at 1.02%. This is because the relation of BPHTB revenue is only Rp. 174,336,600, while the realization of PAD revenue of Rp. 17,125,350,867.

In 2012 the contribution of BPHTB to Regional Original Revenues increased slightly to 1.72%. This is due to the realization of BPHTB revenues which also increased by Rp. 303,074,700.

In 2013 the contribution of BPHTB to Regional Original Revenues also increased to 2.42%, this is because the realization of BPHTB revenues also increased by Rp.501,389,550.

In 2014 the contribution of BPHTB to Regional Original Revenues decreased to 2.12%. Although the

realization of BPHTB revenues has increased. This is because the realization of revenue from the Regional Original Revenue (PAD) has also increased.

In 2015 the contribution of BPHTB to Regional Original Revenues increased again to 3.56%, where the realization of BPHTB revenues experienced a significant increase of Rp. 1,065,023,950. And the realization of revenue from the Regional Original Income (PAD) also increased by Rp. 29,897,289,136.

## 2. Comparison of BPHTB Revenue Contribution Before and After Becoming Regional Tax

After a few steps have been taken to calculate the contribution, several comparisons can be seen. First, the comparison of BPHTB's contribution to the Balancing Fund and BPHTB's contribution to PAD. This comparison is done because BPHTB before becoming a local tax is part of the DBH which is also part of the Balancing Fund. After becoming a local tax, BPHTB is a part of local tax, where local tax is a part of Local Own Revenue (PAD).

No	Year	Average Contribution %	Information
1	Before Becoming Local Taxes (2009-2010)	0,84 %	Contributions to the Balancing Fund
2	After Becoming Regional Tax(2011-2015)	2,17%	Contribution to PAD

Table 11:- Comparison of BPHTB Contributions Before and After Becoming Local Taxes

Based on table 11, it can be seen the comparison of BPHTB contributions before becoming local taxes and after becoming local taxes. Before becoming a regional tax the average contribution of BPHTB was 0.84%. While after becoming a regional tax the average contribution of BPHTB increased to 2.17%. BPHTB contribution after becoming a local tax is greater than before becoming a local tax (when it

was still a central tax received by the region through Revenue Sharing Funds).

This might be because BPHTB entering into Kota Pariaman through DBH, which is part of the Balancing Fund, is only 64%. Based on Law Number 32 of 2004 Concerning Financial Balance between Central and



Regional Governments. BPHTB distribution of 80% to local governments and 20% to the central government which is then distributed to all districts / cities. The percentage share for local government by 80% is distributed to districts / cities by 64% and 16% for the province. Meanwhile, since BPHTB becomes a local tax, 100% revenue belongs to the region. In addition, when it became a central tax, BPHTB was not the biggest contributor to Revenue Sharing Funds, and Revenue Sharing Funds were not the biggest contributor to the Balancing Fund (Jefri Fernantos: 2015). As explained earlier, the biggest contributor to the Balancing Fund is the General Allocation Fund (DAU).

However, this figure cannot be used as a reference because the revenue received by districts / cities is only

64%. And the central revenue to be collected is cumulative revenue from all regions in Indonesia, which then is collected based on the potential of each region.

### C. Comparative Analysis of Pariaman City's PAD Acceptance

This analysis is used to calculate the difference or difference in PAD revenues from year to year. With this calculation, it can be seen that fluctuations in PAD before and after BPHTB become local taxes in Kota Pariaman.

The following is a calculation of the comparison of Original Regional Revenues before and after BPHTB becomes a local tax:

No	Year	Acceptance PAD	Δ Acceptance PAD	Information
1	2009	12.273.668.529	-	Before Become Tax Area
2	2010	14.884.538.651	2.610.870.130	
3	2011	17.125.350.867	2.240.812.210	
4	2012	17.638.065.074	512.714.210	
5	2013	20.639.404.314	3.001.339.240	After To be Tax Area
6	2014	24.975.402.663	4.335.998.350	
7	2015	29.897.289.136	4.921.886.470	

Table 12:- Comparison of PAD Before and After BPHTB Becomes Regional Tax (2009-2015)

In table 12 it can be seen that the average PAD revenue continues to increase every year, where in 2010 was Rp. 2,610,870,130, in 2011 amounting to Rp. 2,240,812,210, in 2012 amounting to Rp. 512,714,210, in 2013 amounting to Rp.3,001,339,240, in 2014 Rp. 4,335,998,350, and 2015 continued to experience a significant increase of and Rp. 4,921,886,470. This increase is due to the effective implementation of the Rural and Urban Land and Building Tax (PBB-P2) as a local tax. Like BPHTB, PBB-P2 also shifted from central tax to regional tax.

### D. Implications of Transfer of BPHTB into Regional Taxes

The transfer of BPHTB into local tax has several implications that can be seen in terms of effectiveness, contribution, and revenue of PAD. In terms of effectiveness, after becoming a local tax the effectiveness of the BPHTB has increased compared to before becoming a local tax. This is a good start for the regional government because after the transfer of BPHTB becomes a local tax the effectiveness and contribution of BPHTB will be better.

In terms of contributions, BPHTB provides a greater contribution to regional taxes and PAD compared to its contribution to the Revenue Sharing Fund and the Balancing Fund. This indicates that the transfer of BPHTB into local tax is the right decision made by the government.

After the conversion of BPHTB into a local tax, PAD Kota PAD has always experienced a significant increase from year to year. This is because BPHTB is now part of the local tax which is part of the Pariaman City PAD.

## V. CONCLUSION AND SUGGESTIONS

### A. Conclusion

Based on the results of research and discussions that have been carried out regarding the Analysis of the Effectiveness and Contribution of the Acquisition Fee for Land and Building Rights (BPHTB) to the Regional Original Revenue (PAD) in the City of Pariaman Before and After Becoming Regional Taxes it can be concluded that:

1. The effectiveness of BPHTB before and after becoming a local tax can be described as follows:

a. The average level of effectiveness of BPHTB before becoming a local tax (2009-2010) is 90% with the category quite effective. The average figure is obtained from the comparison of the realization of BPHTB revenues with the target / budget of BPariB City Pariaman revenues.

The average effectiveness of BPHTB after becoming a local tax (2011-2015) is 230.66% with a very effective category. Although the effectiveness of BPHTB receipts after becoming a local tax fluctuates every year, this is still far better than before BPHTB was transferred to local taxes and found the average effectiveness to be very effective. That is, the local government of Kota Pariaman has made quite effective and highly efficient efforts in managing its regional finances in order to improve development and welfare of the community.

2. The contribution level of BPHTB revenues before and after becoming local taxes can be described as follows:

a. Before becoming a local tax BPHTB is a central tax that is distributed to the regions through Revenue Sharing Funds (DBH). DBH's contribution to the Balancing Fund can be said to be small because the biggest contributor to the Balancing Fund is the General Allocation Fund (DAU).

After becoming a local tax, the contribution of BPHTB from 2011-2013 has increased every year, but in 2014 it has decreased and increased again in 2015. However, when compared to the average contribution of BPHTB to the Balancing Fund which is only 0.84 %, the average contribution of BPHTB to PAD is greater, which is 2.17%.

### B. Suggestions

Based on the results of research and discussion that has been done by the author, the suggestions in this study are as follows:

- There needs to be an effort to increase BPHTB revenues by conducting socialization on BPHTB taxes in order to encourage awareness and willingness of taxpayers to carry out their tax obligations.
- Local governments need to increase the ability and operational funds of tax collection officers, by conducting training for tax collectors. So that each type of local tax can be collected properly. And local governments need to consider setting tax targets, because the tax targets need to be adjusted to the economic conditions of the region.
- The need for the development and increase in the share of regional capital expenditure (infrastructure), especially for the development of road infrastructure. Improved infrastructure will increase the value of land and buildings in the area, because land and buildings have high prospects for regional development.

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