

DOI: <https://doi.org/10.38035/dijefa.v5i1>

Received: 26 February 2024, Revised: 04 March 2024, Publish: 09 March 2024

<https://creativecommons.org/licenses/by/4.0/>

Analysis of the Effectiveness and Contribution of Customs Tax Land Rights Building and Land Tax Building Maintenance and Improvement of the Indigenous People of South Aceh

Fitria Ratna Lingga¹, Nurwani Nurwani², Wahyu Syarvina³¹Universitas Islam Negeri Sumatera Utara, Indonesia, email: fitriar1753@gmail.com²Universitas Islam Negeri Sumatera Utara, Indonesia, email: nurwani@uinsu.ac.id³Universitas Islam Negeri Sumatera Utara, Indonesia, email: wahyusyarvina@uinsu.ac.idCorresponding Author: fitriar1753@gmail.com¹

Abstract: This study aims to determine the effectiveness and contribution of Tax Customs acquisition of land and building rights (BPHTB) and Urban and rural land and Building Tax (PBB-P2) to the receipt of local revenue (PAD) from 2018-2022. This research method uses a qualitative method that uses a descriptive approach. The object of this study is the Office of the Financial Management Agency of South Aceh region, the source of data used is secondary and primary data, secondary data obtained from the realization of the effectiveness and contribution of tax revenues acquisition of land and building duty (BPHTB) and land tax and Urban and rural building (PBB-P2), and primary data obtained from interviews. Based on the results of the discussion, the level of effectiveness of BPHTB from 2018-2022 is very effective with a percentage level of 167.45%, while the level of contribution is in the good category with a percentage of 45%. For the level of effectiveness of PBB-P2 from 2018-2022, it is quite effective with a value of 80.36%. While the level of contribution is in the medium category with a percentage value of 23%.

Keyword: Effectiveness, Contribution, BPHTB, PBB-P2-PAD

INTRODUCTION

Tax is a mandatory payment in the form of money or goods collected by the government under the law, to cover the cost of collective production of goods and services for the general welfare. Sources of tax revenue include various sectors, including customs acquisition of land and building rights (BPHTB) and rural and Urban Land and Building Tax (PBB-P2) (Triamanda et al., 2023). Local taxes are taxes that are implemented by local governments using local regulations which are levied by local governments in accordance with the law and the results are used for the welfare of the community (Djafar, 2022). Be a acquisition of land and building rights is the acquisition of land and or building rights. Acquisition of land and or building rights can be obtained from the transfer of rights in the form of sale and purchase, exchange, grant, probate grant, inheritance, income in the company, separation. Rights that

result in the transfer, the appointment of buyers in the auction, the implementation of the judge's decision, merger, business merger, business expansion, and gifts (Fidiyaningtyas & Mustoffa, 2021). PBB tax is a levy obtained by individuals and organizations by obtaining a profit from land and buildings. A building such as expansion and Earth such as waters and soil found in Indonesia (Mandagi et al., 2018).

Land and buildings are the object of the UN-P2 tax. Building and hold that has benefits done by individuals as well as organizations. While the subject of the UN-P2 it is forests, mining, plantations and other (Rahmawati & Soesilowati, 2019). Land and building tax is a tax levy obtained by individuals and organizations by obtaining a profit from the results of land and buildings. A building such as expansion and Earth such as waters and soil found in Indonesia (B, 2023). Land and buildings are the object of taxation land and building taxes-urban and rural. Building and hold that has benefits done by individuals as well as organizations. While the subjects are forests, mines, plantations and others (Simanjorang & Tobing, 2023). Local revenue is the revenue collected by the region all related to the income of money/cash from an area that is able to increase the wealth of the area within a period of one period to be paid (Dalimunthe et al., 2023).

Indonesia's annual tax collection has always encountered obstacles, one of which is the lack of awareness for taxpayers. This can result in arrears in tax payments, resulting in state revenues being lower than the state's maximum loss. The existence of obstacles in the collection of BPHTB and PBB-P2 resulted in less than the maximum local revenue. As a result of contribution of BPHTB and PBB-P2 to PAD is still far from the annual target, so that development in South Aceh does not go according to plan. BPHTB and PBB-P2 taxes are taxes that must be paid by Indonesian citizens based on the land or buildings they own or occupy according to the region and the rates based on applicable law (eka,2022). Local revenue is all related to the income of money/cash from an area that is able to increase the wealth of the area within a period of one period to be paid (Wulandari & Iryanie, 2018). Below is the table of achievement of the realization of land and building Rights Acquisition duty (BPHTB) and rural and Urban Land and Building Tax (PBB-P2) Office of the Regional Financial Management Agency in 2018-2022:

Table 1. Realization and Target of Customs Tax Acquisition of Land and Building Rights in South Aceh

Year	Realization	Target
2018	192.498.835	100.000.000
2019	145.810.825	200.000.000
2020	293.423.200	100.000.000
2021	525.405.400	750.000.000
2022	1.041.973.313	500.000.000

Source: BPKD Aceh Selatan, 2022

Table 2. Realization and Target of Building Land Tax-Rural and Urban South Aceh

Year	Realization	Target
2018	564.141.877	767.993.045
2019	560.313.881	778.721.694
2020	870.655.146	1.051.927.866
2021	952.539622	1.074.512.189
2022	1.033.479.544	1.216.457.128

Source: BPKD Aceh Selatan, 2022

The above Data shows that the realization must exceed the target to get the maximum effective value. It can be explained that the realization of the land and building rights acquisition Duty has exceeded the target set, but in 2019 and 2021 the realization did not reach the target set. As for the rural and Urban Land and Building Tax from 2018-2022, none of the

realization has reached the predetermined target. It can be concluded that the phenomenon data above shows that the revenue of BPHTB and PBB-P2 is not fully stable, where we can that the residents of South Aceh who have a house will certainly have NOP BPHTB and PBB-P2 certainly the community will be taxpayers of the tax, but why with the increase in building and land sales every year, the people who pay taxes even a little, such as the realization of PBB-P2 only 70% of the target the problem is caused by the lack of awareness of taxpayers in paying taxes (eka, 2022)

Effectiveness is used to measure the failure or success of an organization in achieving its goals. If an organization is successful in achieving its goals, then the organization can be declared to be running effectively. The greater the output produced towards the achievement of the goals and objectives that have been determined, the more effective the organization's work process. For example, in Musi Banyuasin Regency with a fairly good level of evectivity and in North Minahasa regency the evectivity is very effective (Pala'biran & Rombebunga, 2019). Contribution is the assistance provided by the local tax revenue is the tax duty acquisition of land rights Earth and buildings and land tax rural and urban building to optimize the area, if the government can optimize the source of tax revenue tax acquisition of land rights Earth and buildings and land tax rural and urban buildings then the potential for local tax revenue (Umami et al., 2023).

So to build taxpayer awareness for BPHTB and PBB-P2 in accordance with several previous studies, namely: First, a previous study by (Sunanto and Maulan, 2018) entitled analysis of the effectiveness and contribution of Customs tax revenue acquisition of land and building rights (BPTHB) to local revenue Musi Banyuasin. The results showed customs tax revenue acquisition of land and building rights in Musi Banyuasin Regency from 2015 to 2018 is classified as very effective, with an average effectiveness of 131%. In 2015, its effectiveness is less effective because of low awareness of taxpayers in reporting tax BPHTB However, in 2016 to 2018 the effectiveness increased to be very effective due to the increase in property sale and purchase transactions every year. The contribution of BPHTB tax revenue in the regional tax revenue of Musi Banyuasin Regency in 2017-2018 is also considered quite good, with an average contribution of 37.3%, which is caused by increased awareness of taxpayers in reporting their taxes. Second, a previous study by Absor Manosoh (2019) in research on Evectivity and contribution to the acquisition of land and building rights (BPHTB) customs receipts in North Minahasa regency. The results showed that in minahasa regency the level of effectiveness of the fiscal year 2014-2017 is considered very effective but in 2013 decreased in percentage while the contribution of BPHTB on local revenue is not stable from year to year (Abriyani et al., 2023)

This research is located in South Aceh Regency, because South Aceh Regency is one of the regions with considerable UN potential, both as a place to live and as an investment opportunity to improve the economic development of a region. The purpose of this study is to determine the effectiveness and contribution of Customs tax revenue acquisition of land and building rights (BPHTB) and rural and Urban Land and Building Tax (PBB-P2) to the receipt of local revenue. Here is a table of effectiveness and contribution criteria:

Table 3. Effectiveness Criteria

Percentage	Criteria
>100%	Very effective
90%-100%	Effectif
80%-90%	Quite effective
60%-80%	Less effective
<60%	Ineffective

Source: No. 690.900.327, 1996

Table 4. Contribution Criteria

Percentage	Criteria
0.00%-10%	Very less
10,10%-20%	Less
20,10%-30%	Medium
30,10%-40%	Pretty good
40,10%-50%	Good
>50%	Very good

Source: UGM Research and Development Team, 1991

METHOD

This study uses qualitative methods with a descriptive approach. Where this study more often use inductive analysis. The source of data in this study is using secondary and primary data, secondary data obtained from processing data using Microsoft excel while the primary is obtained from interviews. The object of this study is in the Office of the Regional Financial Management Agency in South Aceh Regency. In this data collection technique using documentation techniques, by collecting data related to land and building acquisition duty tax and Urban and rural land and building tax and regional revenue data in 2018 to 2022.

RESULTS AND DISCUSSION

The Effectiveness of Land and Building Acquisition Duty and Rural and Urban Land and Building Tax on Regional Original Income

Calculation of the effectiveness of land and building acquisition duty and rural and Urban Land and Building Tax using the following formula:

a) 2018:

Based on land and building acquisition duty and rural tax revenue target of Rp.100,000,000 with the realization of Rp.192,498,835 and tax revenue target of rural and Urban Land and building tax revenue of Rp.767,993,045 with the realization of Rp.564,141,877 then its effectiveness can be known from the following calculations:

$$\text{The effectiveness of BPHTB} = \frac{192.498.835}{100.000.000} \times 100\% = 192,50\%$$

$$\text{The effectiveness of PBB-P2} = \frac{564.141.877}{767.993.045} \times 100\% = 73.46\%$$

For the effectiveness obtained BPHTB is 192.50% the percentage is declared very effective. While the effectiveness obtained by PBB-P2 is 73.46%, the percentage is declared less effective, because it does not reach the desired target.

b) 2019:

Based on bphbt tax revenue target of Rp.200,000,000 with the realization of Rp.145,810,825 and acceptance of the UN-P2 target Rp.778,721,694 with the realization of Rp.560,313,881 then the effectiveness can be known from the following calculations:

$$\text{The effectiveness of BPHTB} = \frac{145.810.825}{200.000.000} \times 100\% = 72.91\%$$

$$\text{The effectiveness of PBB-P2} = \frac{560.313.881}{778.721.694} \times 100\% = 71.95\%$$

For the effectiveness of BPHTB obtained decreased from the previous year of 72.91% declared less effective. While the effectiveness of the UN-P2 also decreased 71.95% declared less effective.

c) 2020:

Based on the tax revenue target bphbt increased by Rp.100,000,000 with the realization of Rp.293,423,200 and tax revenue UN-P2 Rp.1,051,927,866 with the realization of Rp.870,655,146 then its effectiveness can be known from the following calculations:

The effectiveness of BPHTB = $\frac{293.423.200}{100.000.000} \times 100\% = 293,42\%$
 The effectiveness of PBB-P2 = $\frac{870.655.146}{1.051.927.866} \times 100\% = 82,77\%$

For the effectiveness of BPHTB is 293.42% declared very effective while the effectiveness of PBB-P2 is 82.77% declared quite effective.

d) 2021:

Based on bphtb tax revenue target of Rp.750,000,000 with the realization of Rp.525,405,400 and tax revenue UN-P2 Rp.1,074,512,189 with the realization of Rp. 952,539,622 then the effectiveness can be known from the calculation:

The effectiveness of BPHTB = $\frac{525.405.400}{750.000.000} \times 100\% = 70,05\%$
 The effectiveness of PBB-P2 = $\frac{952.539622}{1.074.512.189} \times 100\% = 88,65\%$

So the effectiveness of BPHTH in 2021 decreased by 70.05%, which was declared less effective, while PBB-P2's effectiveness increased, which was declared quite effective, namely 88.65%.

e) 2022:

Based on the tax revenue target BPHTB increased by Rp.100,000,000 with the realization of Rp.293,423,200 and tax revenue UN-P2 Rp.1,051,927,866 with the realization of Rp.870,655,146 then its effectiveness can be known from the following calculations

The effectiveness of BPHTB = $\frac{1.041.973.313}{500.000.000} \times 100\% = 208,39\%$
 The effectiveness of PBB-P2 = $\frac{1.033.479.544}{1.216.457.128} \times 100\% = 84,96\%$

So the effectiveness of BPHTH in 2021 decreased by 70.05%, which was declared less effective, while PBB-P2's effectiveness increased, which was declared quite effective, namely 88.65%. For more details can be seen in Tables 4 and 5 as follows:

The following are the results of the calculation of the tax effectiveness of Customs acquisition of building land rights and rural and Urban Land and building taxes

Table 5. The Results of the Calculation of the Effectiveness of Customs Acquisition of Land and Building Rights in 2018-2022

Year	Realization	Target	Percentage	Effective Rate
2018	192.498.835	100.000.000	192,50%	Very effective
2019	145.810.825	200.000.000	72,91%	Less effective
2020	293.423.200	100.000.000	293,42%	Very effective
2021	525.405.400	750.000.000	70,05%	Less effective
2022	1.041.973.313	500.000.000	208,39%	Very effective

Table 6. The Results of the Calculation of the Effectiveness of Customs Acquisition of Rural and Urban Land and Building Tax

Year	Realization	Target	Percentage	Effective Rate
2018	564.141.877	767.993.045	73,46%	Less effective
2019	560.313.881	778.721.694	71,95%	Less effective
2020	870.655.146	1.051.927.866	82,77%	Quite effective
2021	952.539622	1.074.512.189	88,65%	Quite effective
2022	1.033.479.544	1.216.457.128	84,96%	Quite effective

Source: Research Data, 2022

Based on the results of the research above, it can be explained that the target and realization from 2018-2022 have been effective, but in 2019 and 2021 the effectiveness of the customs tax on the acquisition of building land rights decreased by a percentage of 72.91% and 70.05% were categorized as less effective due to the covid factor that year. While for 2018,2020

and 2022 it experienced an increase in effectiveness, namely;192.50%, 293.42% and 208.39% stated in the highly effective category. As for the rural and Urban Land and building tax revenues, the realization and target have a very close difference so that the level of effectiveness is expressed by the average effective enough. where in 2018-2019 the percentage obtained was only 73.46% and 71.95% stated in the less effective category. Meanwhile, in 2020-2022 PBB-P2 tax revenue increased from the previous year with a percentage of 82.77%, 88.65% and 84.96%, but the increase was still categorized as quite effective.

Contribution of Land and Building Acquisition Duty and Rural and Urban Land and Building Tax to Regional Original Income

The following is the contribution table of land and building acquisition duty and rural and Urban Land and Building Tax:

Table 7. Contribution of Customs Acquisition of Land and Building Rights

Year	Realization of BPHTB acceptance	Realization of PAD	Percentage	Contribution Rate
2018	192.498.835	876.452.321	45,53%	Good
2019	145.810.825	1.026.224.765	70,38%	Verry good
2020	293.423.200	1.459.788.000	49,75%	Good
2021	525.405.400	2.002.714.231	38,11%	Pretty good
2022	1.041.973.313	2.192.456.701	21,04%	Medium
Average			44,96%	Good

Source: BPKD, 2022

Based on the table data above, it can be seen that the acquisition of land and building rights to local revenue is as follows:

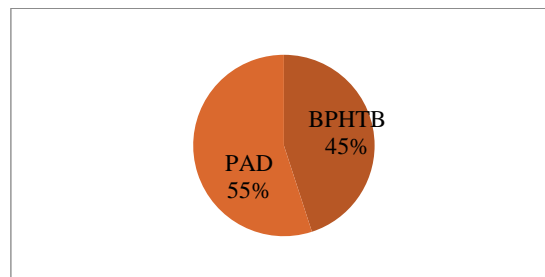


Figure 1. Circle Customs Acquisition of Land and Building Rights

Source: Research Data, 2022

From the figure above, it can be seen the level of tax revenue acquisition of land rights (to local revenue that is equal to 45%). It can be concluded that the level of Customs acquisition of land and building rights to local revenue was good.

Tabel 8. Contribution of Rural and Urban Land and Building Tax to Regional Original Income

Years	Realization of BPHTB acceptance	Realization of PAD	Percentage	Contribution Rate
2018	564.141.877	876.452.321	15,53%%	Less good
2019	560.313.881	1.026.224.765	18,31%%	Less good
2020	870.655.146	1.459.788.000	16,76%	Less good
2021	952.539622	2.002.714.231	39,62%	Pretty good
2022	1.033.479.544	2.192.456.701	21,04%	Medium
Average			22,25%	Medium

Source: BPKD, 2022

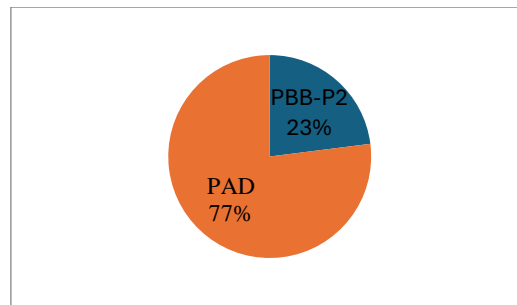


Figure 2. Contribution of Rural and Urban Land and Building Tax to Regional Original Income

Source: Research Data, 2022

Can be seen from the figure above the level of land and building tax revenues of rural and urban areas to local revenue in South Aceh Regency of 23% stated to be on the receipt of local revenue

CONCLUSION

Based on the results of the study found, judging from the realization and target data Customs acquisition of land and building rights and land tax and rural and urban buildings to improve PAD has been done well. However, it has not been fully effective, because in the process of collecting local taxes has not been done consistently to the community. Therefore, it can be seen from the results of the realization of BPHTB obtained in 2018-2022, which amounted to 167.45%, it was declared very effective, but for the contribution it was declared good with a percentage of 45%. As for the PBB-P2 revenue from 2018-2022, which is 80.36%, it is stated that it is quite good for regional original income and its contribution is obtained by 23% with the stated criteria being for the receipt of regional original income in South Aceh Regency.

In order to further improve the effectiveness and contribution of customs revenue acquisition of land and building rights and land tax on rural and urban buildings from year to year needs to be re-data collection for each taxpayer and socialize tax BPHTB and PBB-P2 thoroughly and clearly based on applicable legislation. To increase awareness of taxpayers in paying their obligations, the South Aceh Regency Regional Financial Management Agency must collect firmly and regularly, so that taxpayers do not feel burdened if collected every month, and provide firm sanctions if taxpayers do not carry out their obligations in paying taxes. For the next study can examine the provincial tax or other local taxes.

REFERENCES

- Abriyani, E., Amirulloh, N., Ulfiani, L., Fathurrohman, A., Rismawati, A., Farmasi, F., Buana Perjuangan Karawang, U., Barat, J., & Abstract, I. (2023). Literatur Riview Jurnal Uji Antioksidan Tanaman Jamblang (*Syzygium Cumini* L.) Menggunakan Metode Dpph Dengan Spektrofotometer Uv-Vis. *Jurnal Ilmiah Wahana Pendidikan*, 2023(5), 8–19. <https://doi.org/10.5281/zenodo.7691556>
- Agung, A., Agung, N., Agung, A., Bagus, N., Keuangan, K., Pajak, I., Pajak, S., Pengaruh, P., Terhadap, K. K., & Akuntansi, J. (2024). *Insentif Pajak dan Sanksi Pajak sebagai Pemoderasi Pengaruh Kondisi Keuangan Terhadap Kepatuhan Wajib Pajak*. 15–26.
- B, K. W. (2023). *Analysis of Calculation of Regional Taxes (PBB-P2 and BPHTB) on Increasing Native*. Atlantis Press International BV. <https://doi.org/10.2991/978-94-6463-146-3>
- Dalimunthe, W. M., Rahma, T. I. F., & Syarvina, W. (2023). Efektivitas Fintech Melalui Digital Payment terhadap Perkembangan UMKM di Indonesia. *Reslaj: Religion Education Social Laa Roiba Journal*, 5(6), 3296–3306.

- <https://doi.org/10.47467/reslaj.v5i6.1059>
- Djafar, J. S. (2022). Analisis Kontribusi, Efektivitas dan Pertumbuhan Penerimaan Pajak Daerah dan Retribusi Daerah Terhadap Pendapatan Asli Daerah (PAD) Kabupaten Tana Toraja. *ECONBANK: Journal of Economics and Banking*, 4(1), 1–14. <https://doi.org/10.35829/econbank.v4i1.161>
- Eka. (2022). *Wawancara Staf Badan Pengelolaan Keuangan daerah*
- Fatima, N. A., & Syahril, M. A. F. (2022). Simplification of Land and Building Tax Revenue (PBB) before and after the Transfer in Increasing Regional Original Income (PAD). *Amsir Management Journal*, 2(2), 142–154. <https://doi.org/10.56341/amj.v2i2.85>
- Fidiyaningtyas, F., & Mustoffa, A. F. (2021). Analisis Efektivitas dan Kontribusi Penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) Terhadap Pendapatan Asli Daerah (PAD) Kabupaten Ponorogo Tahun 2015-2019. *ISOQUANT: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 5(1), 81. <https://doi.org/10.24269/iso.v5i1.649>
- Galih Wicaksono, Nurcahyaning Dwi Kusumaningrum. (2022). *Efektivitas Analisis Of the Land and Building Tax Of*. 1(28), 7–13.
- Herjanti, S., & Teg Teg, I. W. (2020). Analisis Efektivitas dan Laju Pertumbuhan Pajak Daerah serta Kontribusinya Terhadap Pendapatan Asli Daerah Di Kota Bogor Periode 2013-2017. *Jurnal Ilmiah Akuntansi Kesatuan*, 8(1), 37–48. <https://doi.org/10.37641/jiakes.v8i1.289>
- Lubis, N. H., Harmain, H., & Nurwani. (2023). Pengaruh Penerapan E- Filling Terhadap Kepatuhan Wajib Pajak Dalam Menyampaikan SPT Tahunan Dengan Kepuasan Kualitas Pelayanan Sebagai Variabel Intervening. *Jurnal Riset Akuntansi Dan Bisnis*, 23(2), 1–13.
- Mandagi, J., Sabijono, H., & Walandouw, S. K. (2018). Analisis Efektivitas Dan Kontribusi Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Terhadap Pendapatan Asli Daerah (Pad) Pada Badan Pengelolaan Pajak Dan Retribusi Daerah Kota Manado. *Going Concern : Jurnal Riset Akuntansi*, 13(02), 369–378. <https://doi.org/10.32400/gc.13.02.19628.2018>
- Putri, A. S., Adi, P. H., Kristen, U., & Wacana, S. (2022). Analysis of land and building tax (pbb-p2) of effectiveness and contribution to local own-source revenue. *Journal of Economic, Business and Accounting Volume*, 5(2).
- Rahmawati, N., & Soesilowati, E. (2019). Analysis of Factors that Influence the Acceptance of PBB-P2 Tax. *Efficient: Indonesian Journal of Development Economics*, 2(3), 562–577. <https://doi.org/10.15294/efficient.v2i3.35909>
- Rini Irianti Sundry. (2018). Pajak Daerah, BPHTB, Pendapatan Asli Daerah. *Aktuali*, 1(1), 279–294.
- Tanjung, A., Samri, Y., Nasution, J., & Syafina, L. (2023). Analisis Pelaksanaan Zakat sebagai Pengurangan Penghasilan Kena Pajak Di Baznas Kabupaten Toba. 3, 23–32.
- Triamanda, F., Abdullah, A., Fadli, F., & Anggraini, A. (2023). Effectiveness and Contribution of Local Taxes in Bengkulu Tengah Regency. 1(1), 235–239.
- U., Sultan, U., & Titayasa, A. (2022). The Effectiveness of Collecting PBB in The Urban-Rural and BPHTB Sectors for Increasing PAD in Malinau Regency. *Humaniora*, 5(3), 338–352.
- Umami, A., Harmain, H., & ... (2023). Pengaruh Kontribusi Peserta (Premi) Klaim dan Hasil Investasi terhadap Pertumbuhan Aset pada Perusahaan PT Takaful Keluarga. *JIKEM: Jurnal Ilmu ...*, 3(1), 1559–1601. <https://ummaspul.e-journal.id/JKM/article/download/5803/2679>
- Wildan, T., & Albari. (2023). Jurnal Ilmu Komputer, Ekonomi dan Manajemen (JIKEM). *Jurnal Ilmu Komputer, Ekonomi Dan Manajemen (JIKEM)*, 3(1), 551–563.