

The Effectiveness Of Regional Tax Law In Increasing

by Lppm 2022

Submission date: 19-Jul-2022 02:37PM (UTC+0700)

Submission ID: 1872533900

File name: 2._2021_-_JRBM_MARYONO_-_ANGGANA_-_AGUS_-_NURAINI.pdf (192.83K)

Word count: 5627

Character count: 25485



Research Paper

The Effectiveness Of Regional Tax Law In Increasing District/City Regional Tax Revenue In Java

Maryono¹; G. Anggana L.²; Agus Murdiyanto³; Nuraini⁴.

Faculty of Economics and Business, Stikubank University (UNISBANK) Semarang, Indonesia

ABSTRACT

This study aims to analyze the effectiveness of Law number 28 of 2009 concerning local taxes and regional levies in increasing district / city tax revenues in Java. The population in this study includes districts and cities in Java in addition to cities and districts in the province of the Special Capital Region of Jakarta. The number of samples consists of 84 districts and 29 cities with a three-year observation year from 2017 to 2019. The results show that local tax revenues from all new types of local taxes consist of rural and urban land and building taxes, duties on the acquisition of land rights and building, groundwater tax, and swallow's nest tax in districts and cities in Java are nominally very large on average and their contribution to local tax revenue is also very large because it is around 50 percent. Thus, it can be concluded that Law No. 28 of 2009 concerning regional taxes and regional levies is effective in increasing local tax revenues in regencies and cities in Java, thereby increasing the financial capacity of regencies and cities in Java.

KEYWORDS: local tax laws, local taxes, regional financial independence.

Received 21 August, 2021; Revised: 03 September, 2021; Accepted 05 September, 2021 © The author(s) 2021. Published with open access at www.questjournals.org

I. INTRODUCTION

One of the agendas in the 2020-2024 RPJMN is to develop regions to reduce inequality and ensure equity. Included in this gap is the financial capacity gap both vertically, namely between the central government, provincial government and district/city governments, and the horizontal gap, namely the gap between provinces and between districts/cities throughout Indonesia. Several policies have been taken to reduce this gap, among others, by issuing Law Number 29 of 2009 concerning Regional Taxes and Regional Levies which provides additional sources of income for provinces and regencies/municipalities in the form of additional types of new regional taxes. . With this additional source of regional revenue, it is hoped that provinces and regencies/cities can improve their financial capacity so that governance for the welfare of the community can be improved. In addition, there is a policy that shifts the responsibility for managing high school (SMA / SMK) from the responsibility of the district / city government to the responsibility of the provincial government. This policy will certainly increase the burden on provincial government spending and on the contrary ease the burden on district/city government spending.

Nurjanah et al (2016) found that in Mojokerto district the average contribution of local taxes to local revenue (PAD) during the 2014-2015 period each month was 53.33%, which means the contribution of local taxes is very good. In Bantul district from 2013 – 2017 the contribution of local taxes to local revenue is quite good on average 32.645% (Purwoto, 2019). The contribution of local taxes to the original revenue of districts and cities in Central Java province fluctuated on average, where in 2016 it was 27.05 percent, in 2017 it was 25.84 and in 2018 it was 32.01 percent. (Maryono, et al, 2020). Juliarini (2020) found that 1) the development of district tax revenues is smaller than that of the city; 2) the development of the contribution of local taxes to PAD in districts is smaller than in cities; The contribution of local tax revenues from new types of local taxes to local taxes in total district / city governments in Central Java is on average 48.66 percent in 2017, 47.10 percent in 2018, and 48.06 percent in 2019 (Maryono et al, 2021).

This study aims to analyze the effectiveness of Law No. 29 of 2009 concerning regional taxes and regional levies, especially for district/city governments in increasing their financial capacity with a source of revenue in the form of additional new types of local taxes. In this law, additional types of new regional taxes for district/city governments consist of four types of local taxes, namely: 1. Rural and urban Land and Building Tax (PBB); 2. Land and building rights acquisition fees (BPHTB); 3. Ground water tax; 4. Swallow's nest tax. To

measure the effectiveness of the law, it will be measured by how much revenue the district/city receives from the new local tax and its contribution to the overall district/city tax revenue. The amount of local tax revenue and its large contribution to local taxes as a whole means that this new type of tax has a big role for the district/city concerned. On the other hand, if the new type of local tax revenue is small or its contribution is small to the total district/city local tax revenue, this indicates that the new type of local tax is not as less significant in increasing the regional financial capacity district/city. Finally, to measure the effectiveness of Law Number 28 of 2009 concerning regional taxes and regional levies by measuring the contribution of all types of new regional taxes to the total regional taxes received by district/city governments. If the contribution of new local taxes is high, it can be concluded that the law is effectively able to increase the financial capacity of districts/cities by increasing their local tax revenues, otherwise if the contribution of new types of taxes is low, it can be concluded that the law is lacking or not effective in improving the financial capacity of districts/cities.

II. RESEARCH METHODS

This type of research is descriptive research that aims to explain how the effectiveness of Law No. 28 of 2009 on regional taxes and regional levies increases district/city regional income from new local tax sources consisting of urban and rural land and building taxes, land acquisition fees and buildings, groundwater taxes, and swallow nest taxes. The population consists of all regencies and cities in Java except for the province of the Special Capital Region of Jakarta whose regional autonomy is in the provincial government and the district / city is not an autonomous region. The research sample consists of 84 districts and 29 cities consisting of the provinces of Banten, West Java, Central Java, Yogyakarta Special Region, and East Java. The observation year for three years from 2017 to 2019 used secondary data sourced from the Central Statistics Agency and the Directorate General of Fiscal Balance of the Ministry of Finance in the form of published reports.

III. RESULTS AND DISCUSSION

A. Rural and Urban Land and Building Tax (PBB)

Rural and urban land and building tax revenues in districts in Java on average from 2017 to 2019 have increased. In 2017 the average land and building tax revenue in rural and urban areas was Rp. 47,203,543,844, - with the largest revenue being in Bogor district, West Java province, at Rp. 462,936,982,252, - and the smallest in Bangkalan district, East Java province Rp. 4,183,668,781,-. In 2018 the average rural and urban land and building tax revenue in districts in Java was Rp. 52,180,248,739, - with the largest revenue in Bogor regency, West Java province, Rp. 509,768,542,285, - and the smallest in Sumenep district, East Java province, Rp. 2,601,294,610,- in 2019 the average rural and urban land and building tax revenue was Rp. 58,451,533,591, - with the largest revenue in Bogor district Rp. 572,271,543,887, - and the lowest is Rp. 3,397,085,849, - in Sumenep district.

Rural and urban land and building tax revenues in Cities in Java, which consist of 28 cities from 2017 to 2019 on average, also experienced an increase as in districts. In 2017, the average land and building tax revenue in rural and urban areas in Java was Rp. 130,588,713,951, - with the largest revenue in the city of Surabaya Rp. 1,009,885,429,350, - and the lowest city in West Java province is Rp. 3,567,082,764,-. In 2018 the average revenue was Rp. 145,389,051,402, - the largest revenue in the city of Surabaya Rp. 1,170,351,918,181, - and the lowest in the city of Banjar Rp. 3,611,955,769,-. In 2019 the highest rural and urban land and building tax revenues remained in the city of Surabaya, Rp. 1,252,077,147,527, - the lowest is still in Banjar city with revenue of Rp. 3,519,104,846, - and an average of Rp. 162,341,364,233,-. From data on land and building tax receipts in rural and urban areas for three years, it shows that the provincial capitals in West Java, East Java, Central Java and the Special Region of Yogyakarta receive the largest rural and urban land and building taxes in their respective regions while the provincial capital of Banten receives the city's revenue. The amount of land and building taxes in rural and urban areas is far from other areas, namely Tangerang district, Tangerang city and South Tangerang city.

The amount of land and building tax revenue in rural and urban areas is determined by the total selling value of tax objects from all land and buildings in an area. The greater the sale value of tax objects in an area, the greater the potential for rural and urban land and building tax revenues and the lower the selling value of tax objects in an area will result in lower land and building tax potential in that area. In general, urban areas have a high tax object selling value when compared to rural areas due to higher land prices and the value of buildings. In general, urban areas have buildings in the form of offices and hotels, shopping centers and other buildings with a high selling value so that the potential for land and building taxes in rural and urban areas is also high. However, the data also shows that many urban areas receive rural and urban land and building tax revenues, such as the city of Banjar and the city of Sukabumi in the province of West Java, the city of Pasuruan, the city of Probolinggo and the city of Mojokerto in the province of East Java and the city of Magelang and the city of Salatiga in the province of East Java, Central Java. The small land and building tax revenue in rural and urban

² *The Effectiveness Of Regional Tax Law In Increasing Regency/City Regional Tax Revenue In Java*

³ areas in these cities is due to the very small area of the city so that the overall selling value of the tax object is also low.

⁴ The contribution of rural and urban land and building tax revenues to all district tax revenues in Java on average from 2017 was 27.25 percent, in 2018 it was 27.53 percent and in 2019 it was 27.46 percent. Meanwhile, the contribution of rural and urban land and building tax revenues in cities in Java on average was 10.21 percent in 2017, 10.42 percent in 2018, and 9.77 percent in 2019. This shows that the contribution of rural and urban land and building taxes to the total local tax revenue is greater in the district than in the urban area.

⁶ B. Land and Building Rights Acquisition Fee (BPHTB).

The fee for the acquisition of land and building rights is levied based on the sale value of the tax object transacted, both inheritance and sale, so that the higher the value of the land and/or building being transacted, the higher the fee on the acquisition of land and building rights. When the number of buildings transacted is low, the fees for obtaining land and building rights are also low, which are levied by local governments, both districts and cities. In contrast to the land and building taxes in rural and urban areas, which generally increase from year to year, the cost of acquiring land and building rights can fluctuate.

Data on receipts from land and building rights in regencies in Java in the three years from 2017 to 2019 shows an average fluctuation. In 2017, the average receipt of fees for the acquisition of land and building rights in districts in Java was an average of Rp. 64,844,828,154, - with the largest revenue in Tangerang district of Rp. 925,984,443,234, - and the lowest is Rp. 1,216,611,321, - in Pacitan district. In 2018 the average cost of acquiring land and building rights was Rp. 63,748,748,894, - with the largest revenue of Rp. 832,340,352,455, - in Tangerang district, and the lowest is Rp. 1,559,564,425, - in Trenggalek district. In 2019, the average acquisition fee for land and building rights was Rp. 67,439,755,673, - with the largest Rp. 930,057,404,487, - in Bekasi district and the lowest is Rp. 2,229,688,200, - in Pacitan district.

The receipt of fees for the acquisition of land and building rights in cities in Java in 2017 was an average of Rp. 185,087,705,803, - with the largest revenue of Rp. 1,302,017,946,531, - in the city of Surabaya and the lowest in the city of Banjar Rp. 1,550,545,672, -. In 2018, the average acquisition fee for land and building rights was Rp. 165,044,886,142, - with the largest Rp. 1,213,375,611,640, - in the city of Surabaya and the lowest in the city of Banjar Rp. 2,646,997,705, -. In 2019 the average revenue was Rp. 175,124,793,644, - with the highest in the city of Surabaya Rp. 1,179,515,865,887, - and the lowest is Rp. 250,654,524, - in the city of Banjar.

³ The contribution of land and building rights acquisition fees to local tax revenues in the district from 2017 to 2019 was 22.28 percent, 20.81 percent, and 20.73 percent. The contribution of the acquisition of fees for land and building rights in cities in Java in 2017 averaged 31.37 percent, in 2018 it was 25.97 percent, and in 2019 it was 25.62 percent. On average, the contribution of tax revenue from land and building rights to local tax revenues for the city government is higher than that of the district government.

C. Groundwater Tax

Groundwater tax is a tax levied on individuals or entities that take and or utilize groundwater. In 2017 the average groundwater tax received by districts in Java was Rp. 3,338,257,200, - with the highest of Rp. 63,604,477,112, - and the lowest is Rp. 15,137,409, -. In 2018 an average of Rp. 3,574,867,211, - with the highest Rp. 63,504,502,012, - and the lowest is Rp. 16,549,700, -. In 2019 an average of Rp. 4,459,867,401, - with the highest Rp. 84,366,911,791, - and the lowest was Rp. 14,383,900, -.

Groundwater tax revenues in cities in Java in 2017 averaged Rp. 2,861,867,910, - with the lowest of Rp. 46,602,722, - and the highest is Rp. 30,520,721,234, -. In 2018 an average of Rp. 3,109,940,302, - with the highest Rp. 33,398,826,889, - and the lowest is Rp. 62,952,391, -. In 2019 an average of Rp. 3,628,474,687, - with the highest of Rp. 35,003,477,861, - and the lowest is Rp. 63,321,286, -.

The contribution of groundwater tax revenue to the total regional tax revenue in districts in Java for three years was 1.28 percent in 2017 by 1.28 percent, in 2018 by 1.34 percent, and in 2019 by 1.60 percent. While the contribution of groundwater tax to local tax revenues in cities in Java on average in 2017 was 0.73 percent, in 2018 it was 0.67 percent, and in 2019 it was 0.80 percent.

D. Swallow's Nest Tax.

In 2017 to 2019, some regions, both regencies and cities in Java, did not receive any revenue from the swallow's nest tax and nominally the swallow's nest tax revenue was relatively very small with the highest revenue of less than Rp. 100,000,000, -. Due to the relatively small amount of swallow's nest tax revenue, its contribution to overall local tax revenue in both districts and cities in Java is also very low at 0.01 percent.

E. Total New Regional Tax Revenue.

The total new local tax revenue is the sum of the four new types of local taxes, namely rural and urban land and building taxes, land and building rights acquisition fees, groundwater taxes, and swallow nest taxes. In 2017 the total new local tax revenue for districts in Java was Rp. 115.393.566.295, - with the highest value of Rp. 1,280,299,905,193, - in Tangerang district and Rp. 6,471,519,348, - in Sumenep district. In 2018 an average of Rp. 119,510,674,886, - with the highest Rp. 1,230,270,604,022,- in Bogor district and the lowest is Rp. 7,248,118,076,- in Sampang district. In 2019 an average of Rp. 130,357,621,955, - with the highest Rp. 1,444,332,596,311, - in Bogor district and the lowest in Sampang district Rp. 9,093,786,616,-

Local tax revenues from all types of new local taxes in cities in Java in 2017 averaged Rp. 318,539,046,466,- in 2018 of Rp. 313,544,656,208, - and in 2019 it was Rp. 341,095,238,598,-. In three years the city of Surabaya has always been an area with total local tax revenue from the new type of local tax, namely Rp. 2,313,375,017,681,- in 2017, Rp. 2,386,160,167,081,- in 2018 and Rp. 2,433,166,428,334,- in 2019.

The contribution of new types of local tax revenues to total local tax revenues in districts in Java during 2017 to 2019 was 50.81 percent, 49.67 percent and 49.80 percent. Meanwhile, the contribution of new types of local tax revenues to the total local tax revenue in cities in Java is on average 54.39 percent in 2017, 48.13 percent in 2018 and 47.65 percent in 2019. With the high amount of revenue contribution from new types of local taxes to total local tax revenues in both districts and cities, it shows that law number 28 of 2009 concerning regional taxes and regional levies is effective in increasing district / city regional revenues, especially sourced from local taxes. . With this increase in regional revenue, it will increase the financial capacity of the region so that it can increase the region's welfare for the community.

Table 1
NEW REGIONAL TAX RECEIPT 2017 – 2-19

NO.	District	2017	2018	2019
1	Kabupaten Pandeglang	59.356.516.751	26.342.055.526	34.250.141.244
2	Kabupaten Lebak	30.079.782.445	40.199.145.870	52.515.017.473
3	Kabupaten Tangerang	1.280.299.905.193	1.207.810.996.439	1.297.806.252.711
4	Kabupaten Serang	163.444.728.375	188.359.803.412	178.228.153.414
5	Kabupaten Cilacap	70.516.906.320	78.528.815.816	96.700.023.497
6	Kabupaten Banyumas	103.398.267.381	101.469.767.928	104.858.711.123
7	Kabupaten Purbalingga	25.872.964.182	25.269.624.062	27.275.789.737
8	Kabupaten Banjarnegara	22.790.820.634	27.310.349.170	27.969.844.778
9	Kabupaten Kebumen	42.716.511.932	52.594.633.736	61.563.465.591
10	Kabupaten Purworejo	31.998.774.022	40.741.966.167	43.354.982.677
11	Kabupaten Wonosobo	22.878.189.364	24.378.929.498	24.868.203.962
12	Kabupaten Magelang	39.517.962.584	41.081.508.714	54.493.484.952
13	Kabupaten Boyolali	53.956.942.461	78.218.338.524	88.627.646.711
14	Kabupaten Klaten	48.201.850.745	51.973.269.344	58.976.763.877
15	Kabupaten Sukoharjo	119.176.967.808	116.511.102.506	131.099.620.063
16	Kabupaten Wonogiri	22.060.021.261	27.768.497.435	31.017.117.747
17	Kabupaten Karanganyar	75.284.980.879	83.028.799.049	93.469.670.860
18	Kabupaten Sragen	34.697.154.139	35.098.055.277	46.074.414.676
19	Kabupaten Grobogan	34.985.947.949	36.949.132.349	50.473.753.259
20	Kabupaten Blora	24.199.021.146	24.734.405.679	28.488.195.891
21	Kabupaten Rembang	22.680.884.244	25.197.712.959	27.076.637.539
22	Kabupaten Pati	32.547.511.470	31.708.085.081	37.725.505.552
23	Kabupaten Kudus	45.898.039.063	50.176.985.994	57.297.225.177
24	Kabupaten Jepara	42.515.163.409	51.045.082.301	63.483.577.268
25	Kabupaten Demak	77.699.835.247	81.728.913.968	96.740.066.960

2
The Effectiveness Of Regional Tax Law In Increasing Regency/City Regional Tax Revenue In Java

26	Kabupaten Semarang	105.333.740.236	79.115.044.825	58.749.811.855
27	Kabupaten Temanggung	21.784.468.206	22.508.716.562	32.934.143.567
28	Kabupaten Kendal	56.007.578.687	59.523.327.314	63.549.914.634
29	Kabupaten Batang	34.272.208.031	35.016.221.773	42.650.256.394
30	Kabupaten Pekalongan	16.432.180.407	28.554.950.200	38.205.127.857
31	Kabupaten Pemaslang	29.005.698.293	36.552.869.855	46.335.457.801
32	Kabupaten Tegal	47.014.296.112	49.629.556.002	60.957.767.968
33	Kabupaten Brebes	35.770.289.058	42.056.266.315	54.127.487.235
34	Kabupaten Bogor	1.154.191.990.660	1.230.270.604.022	1.444.332.596.311
35	Kabupaten Sukabumi	163.084.002.780	156.025.443.523	184.505.913.466
36	Kabupaten Cianjur	104.232.740.557	116.248.259.972	108.990.721.864
37	Kabupaten Bandung	281.458.419.327	267.904.852.993	309.485.618.364
38	Kabupaten Garut	56.892.249.076	100.112.811.974	59.079.841.111
39	Kabupaten Tasikmalaya	24.530.619.846	26.611.442.634	31.349.012.728
40	Kabupaten Ciamis	27.299.050.112	27.923.789.912	29.755.027.250
41	Kabupaten Kuningan	37.968.407.599	39.275.668.616	43.452.014.703
42	Kabupaten Cirebon	88.797.400.737	100.316.032.582	95.518.638.585
43	Kabupaten Majalengka	84.109.210.544	104.992.793.231	78.682.427.089
44	Kabupaten Sumedang	67.002.963.441	89.823.876.361	92.604.940.434
45	Kabupaten Indramayu	43.392.027.229	49.664.379.642	49.793.852.852
46	Kabupaten Subang	122.706.499.733	86.273.475.497	139.772.391.107
47	Kabupaten Purwakarta	128.159.008.311	115.943.867.293	127.517.989.311
48	Kabupaten Karawang	448.726.473.948	437.898.689.558	259.843.967.120
49	Kabupaten Bekasi	1.047.542.859.170	1.126.989.922.765	1.395.010.925.178
50	Kabupaten Bandung Barat	242.976.460.099	202.879.899.319	262.721.271.312
51	Kabupaten Pangandaran	13.201.720.340	22.076.209.488	22.225.085.349
52	Kabupaten Pacitan	16.009.654.084	18.451.912.278	19.370.630.881
53	Kabupaten Ponorogo	40.680.352.519	44.061.768.770	49.651.094.282
54	Kabupaten Trenggalek	13.395.727.487	14.289.492.445	15.549.356.253
55	Kabupaten Tulungagung	43.687.618.610	46.851.655.003	49.298.786.376
56	Kabupaten Blitar	35.181.044.456	45.775.787.974	49.739.386.845
57	Kabupaten Kediri	144.927.287.734	196.236.399.538	120.533.416.795
58	Kabupaten Malang	161.351.528.909	177.618.369.093	189.151.439.678
59	Kabupaten Lumajang	20.503.816.908	24.220.069.597	27.880.226.338
60	Kabupaten Jember	72.798.505.936	81.973.387.286	77.698.008.176
61	Kabupaten Banyuwangi	67.352.661.732	77.564.354.922	77.694.642.453
62	Kabupaten Bondowoso	13.345.447.071	15.798.168.171	17.391.556.403
63	Kabupaten Situbondo	14.919.506.890	17.384.458.679	25.135.909.480
64	Kabupaten Probolinggo	27.807.279.717	30.154.669.553	29.509.089.112
65	Kabupaten Pasuruan	216.114.445.558	166.550.988.647	167.297.902.460
66	Kabupaten Sidoarjo	539.411.070.697	528.480.761.484	573.607.566.829
67	Kabupaten Mojokerto	181.272.646.201	187.477.377.397	202.574.395.826

68	Kabupaten Jombang	51.713.514.007	54.579.822.228	61.748.380.484
69	Kabupaten Nganjuk	46.505.105.251	49.105.903.899	61.423.156.842
70	Kabupaten Madiun	35.527.274.465	38.701.999.012	41.822.079.080
71	Kabupaten Magetan	20.286.359.028	21.498.334.095	28.856.174.297
72	Kabupaten Ngawi	18.771.419.841	24.921.529.018	34.766.575.071
73	Kabupaten Bojonegoro	40.494.159.040	40.733.514.042	44.982.975.885
74	Kabupaten Tuban	40.840.020.931	41.983.638.259	45.014.054.907
75	Kabupaten Lamongan	69.839.273.737	57.373.083.202	67.740.371.849
76	Kabupaten Gresik	278.199.369.629	338.119.617.921	383.045.403.773
77	Kabupaten Bangkalan	11.518.643.688	15.736.535.854	15.698.908.867
78	Kabupaten Sampang	6.678.357.987	7.248.118.076	9.093.786.616
79	Kabupaten Pamekasan	14.401.610.904	14.803.538.100	20.922.752.533
80	Kabupaten Sumenep	6.471.519.348	11.223.460.010	12.095.801.153
81	Kulon Progo	31.916.259.390	36.457.884.370	40.770.648.121
82	Bantul	114.020.093.654	120.795.823.829	146.355.156.716
83	Gunung Kidul	23.907.939.812	27.557.050.427	31.297.410.567
84	Sleman	264.541.841.987	262.752.268.186	265.736.731.078
	Highest	1.280.299.905.193	1.230.270.604.022	1.444.332.596.311
	Lowest	6.471.519.348	7.248.118.076	9.093.786.616
	Average	115.393.566.295	119.510.674.886	130.357.621.955

Source: Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia reprocessed

Table 2
NEW REGIONAL TAX RECEIPT 2017 – 2019

NO	CITY	2017	2018	2019
1	Kota Tangerang	973.605.430.324	916.891.954.460	1.083.723.667.280
2	Kota Cilegon	213.160.729.849	161.916.849.037	217.517.797.937
3	Kota Serang	62.834.667.790	63.033.613.356	71.682.128.981
4	Kota Tangerang Selatan	889.595.959.652	841.036.166.740	957.221.462.549
5	Kota Magelang	13.344.505.533	13.071.428.851	16.231.519.562
6	Kota Surakarta	143.372.186.565	171.054.804.911	167.366.362.854
7	Kota Salatiga	23.276.483.937	26.791.880.809	35.117.453.297
8	Kota Semarang	772.865.091.532	803.946.493.185	959.077.968.421
9	Kota Pekalongan	25.965.069.444	28.233.656.704	35.142.715.280
10	Kota Tegal	27.513.511.147	29.836.366.461	29.991.630.014
11	Kota Kediri	66.520.600.525	49.105.712.815	52.647.899.163
12	Kota Blitar	24.938.196.145	24.076.308.052	25.641.444.693
13	Kota Malang	230.223.393.542	230.561.955.879	217.526.297.864
14	Kota Probolinggo	16.688.330.121	16.331.126.296	15.747.844.334
15	Kota Pasuruan	19.626.841.275	16.837.052.230	18.850.882.703
16	Kota Mojokerto	25.098.181.996	22.702.378.529	23.938.986.246
17	Kota Madiun	39.135.005.256	42.832.588.349	44.736.994.092
18	Kota Surabaya	2.313.375.017.681	2.386.160.167.081	2.433.166.428.334

19	Kota Batu	52.451.940.758	53.885.044.159	57.640.573.207
20	Kota Yogyakarta	182.876.682.035	137.114.706.729	151.154.168.861
21	Kota Bogor	277.735.723.691	265.557.039.788	327.239.206.692
22	Kota Sukabumi	25.772.302.712	18.051.332.013	24.110.598.127
23	Kota Bandung	1.269.828.411.955	1.176.001.928.791	1.104.189.519.195
24	Kota Cirebon	68.087.381.290	67.262.576.579	67.998.162.557
25	Kota Bekasi	746.013.879.303	873.946.014.238	956.546.688.270
26	Kota Depok	572.721.590.687	525.848.897.898	628.234.793.240
27	Kota Cimahi	109.742.753.657	74.805.966.631	101.077.095.963
28	Kota Tasikmalaya	46.098.247.962	49.579.113.603	64.221.215.727
29	Kota Banjar	5.164.231.158	6.321.905.865	4.020.413.894
	Average	318.539.046.466	313.544.656.208	341.095.238.598
	Highest	2.313.375.017.681	2.386.160.167.081	2.433.166.428.334
	Lowest	5.164.231.158	6.321.905.865	4.020.413.894

Source: Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia reprocessed

1 IV. CONCLUSION AND RECOMMENDATIONS

- On average, land and building tax revenues in rural and urban areas in Java are quite large in nominal terms and contribute quite a lot to local tax revenues.
- The tax revenue for land and building rights in regencies and cities in Java is, on average, quite high and its contribution to local tax revenues is quite large.
- On average, groundwater tax revenue for districts and cities in Java is relatively small with a relatively small contribution to total local tax revenue.
- On average, swallow nest tax revenues in districts and cities in Java are very small, so their contribution to overall local tax revenues is also very small.
- The amount of local tax revenue from the new types of local taxes consisting of rural and urban land and building taxes, land and building rights acquisition fees, groundwater taxes and swallow nest taxes in districts and cities in Java is very large and its contribution to tax revenue The region as a whole is also very large so that Law No. 28 of 2009 concerning regional taxes and regional levies is effective in increasing district and city tax revenues.
- Recommendations for further research agendas can be carried out with a wider sample, for example districts / cities in Sumatra, Kalimantan, Sulawesi, or even throughout Indonesia.

REFERENCE :

- National Development Planning Agency, Mid-Term Development Plan IV 2020 - 2024
- Statistics Indonesia, District / City Government Financial Statistics in Indonesia 2017 - 2018
- Central Statistics Agency, Regency / City Government Financial Statistics in Indonesia 2018 - 2019
- Central Statistics Agency, Regency / City Government Financial Statistics in Indonesia 2019 - 2020
- Directorate General of Fiscal Balance, Ministry of Finance, Realization of Regional Revenue and Expenditure Budget per Type of Tax in 2017
- Directorate General of Fiscal Balance, Ministry of Finance, Realization of Regional Revenue and Expenditure Budgets per Type of Tax in 2018
- Directorate General of Fiscal Balance, Ministry of Finance, Realization of Regional Revenue and Expenditure Budget per Type of Tax in 2019
- Juliarini, 2020, Comparison of City and Regency Regional Tax Revenues in Indonesia After the Enactment of the Regional Tax and Regional Retribution Law, Journal of BPPK Volume 13 Number 2 of 2020 Pages 1-10
- Maryono et al, 2020, Contribution of Regional Taxes to Regency and City Original Revenues in Central Java Province, Proceedings of National Seminar & Call For Papers, Surakarta Institute of Technology and Business, 26 November 2020
- Maryono et al. 2021, Effectiveness of the Local Tax Law in Increasing Regency / City Tax Revenue in Central Java Province, Proceedings of the International Conference on Economic Business and Economic Education, Semarang State University, 27 - 28 July 2021.
- Nurjanah et al, 2016, Contribution of Regional Taxes to Regional Original Income (Study at the Mojokerto Regency Revenue Service), Journal of Taxation (JEJAK) ! Vol. 10 No. 1 2016
- Purwoto, 2019, Ratio Analysis: Contribution of Regional Taxes to Regional Original Income Bantul Regency, Indonesian Journal of Applied Accounting, Vol 2 No 1 Page 35-40 March 2019

The Effectiveness Of Regional Tax Law In Increasing

ORIGINALITY REPORT

8%

SIMILARITY INDEX

10%

INTERNET SOURCES

6%

PUBLICATIONS

2%

STUDENT PAPERS

PRIMARY SOURCES

1	download.atlantis-press.com Internet Source	2%
2	questjournals.org Internet Source	2%
3	www.ijbel.com Internet Source	1%
4	amrsjournals.com Internet Source	1%
5	jurnal.unissula.ac.id Internet Source	1%
6	bircu-journal.com Internet Source	1%
7	www.questjournals.org Internet Source	1%

Exclude quotes On

Exclude matches < 1%

Exclude bibliography On