

## POTENTIAL INCREASE IN REVENUE COLLECTION BPHTB TAX DISTRICT MUSI BANYUASIN

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**ABSTRACT:** *This study aims to determine the potential to improve the collection BPHTB Regional Tax acceptance. BPHTB diversion of taxes into the local tax center is a strategic step in the implementation of fiscal decentralization in Indonesia. Besides having technical justification, BPHTB diversion into local tax will be able to increase revenue as a means to improve the quality of the shopping areas (local spending quality). Growth occurred in BPHTB not be separated from the potential, dynamics and economic activity of society, also driven by economic growth and improving the investment climate both regionally and nationally. In addition, Musi Banyuasin as an autonomous region being jealous of building and provision of infrastructure and accessibility that can support the community's economy, will certainly have an impact on increased investment in the business community and society, which requires the transaction and transfer of ownership of land / land and buildings. Based on data obtained from DPPKAD Musi Banyuasin known that the cost of collection including all the costs used in an effort to increase local revenues, both intensification and extension of local taxes and levies.*

**KEYWORDS:** Levy BPHTB, Local Tax Revenue,

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### INTRODUCTION

According to Article 1 paragraph 1 of Law 28 (2007), Tax is a mandatory contribution to the state owed by individuals or entities that are enforceable under the Act, by not getting the rewards directly and used for the purposes for the greatest country kemamakmuran people. According to Law No. 28 Year 2009 on Regional Taxes and Levies, taxes are compulsory contributions to the state owed by individuals or entities that are enforceable under the Act, by not getting the rewards directly and used for the purposes of state for sebesar- welfare of the people. Thus, the tax has a meaningful role in the development and support and improving the welfare of society, especially in Musi Banyuasin. Given the importance and magnitude of the role of the tax in tax revenues need to be increased. With an increase in local tax revenue, the expected able to meet the financial needs are used to finance the activities of local government. In the implementation of regional autonomy, each region must be able to evolve according to its own merits without relying on the central government. Therefore, every region must have the ability to organize and manage his own family through the sources of revenue (PAD). Local Revenue (PAD) is all cash receipts into the right area recognized as an addition to net worth in one fiscal year and does not need to be paid back by the government.

One source of revenue (PAD) is a local tax. Local tax is a tax set by local governments with local regulations, which authorize the collection implemented by local governments in implementing governance and development in the area because local governments in Indonesia is divided into two, namely the provincial government and district / city governments are given the authority to implement the autonomy area.

Types of taxes collected by the government Musi Banyuasin including the hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, tax excavation groups c, tax non-metallic minerals and rocks, taxes underground water, taxes bird nest, taxes and building rural and urban areas as well as fees for acquisition of land and buildings. DPPKAD Musi Banyuasin states that the object of taxation in District Banyuasin expected to have a high enough potential to increase local tax revenue , one of which Customs Acquisition of Land and Building ( BPHTB ). Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB , revealed that Bea Acquisition of Land and Building ( BPHTB ) is a duty or tax imposed on the acquisition of land or buildings. Based on Law No. 28 of 2009 on Regional Taxes and Levies , BPHTB diversion of taxes into the local tax center implemented from 1 January 2011. The following is the data BPHTB Musi Banyuasin of the Year 2011 to 2014:

**Table 1: Receipts Tax on Acquisition of Land Building Musi Banyuasin In 2011 to 2014(In rupiah)**

Year	Target	Realization	Persentase (%)	Increase / Decrease Realization
2011	7.500.000.000	7.907.461.553	105,43	-
2012	9.000.000.000	1.971.400.460	21,90	(5.936.061.093)
2013	9.450.000.000	2.377.359.383	25,16	405.958.923
2014	22.000.0000.000	25.586.976.696	116,30	23.209.617.313

*Source: DPPKAD Musi Banyuasin, 2015*

Based on data in Table 1 above it can be seen that the fees for acquisition of land and buildings began to be collected by the Government of Musi Banyuasin since 2011. Admission fees for acquisition of land and buildings from 2011 to 2014 fluctuated or up and down, where customs revenue acquisition of land and buildings Musi Banyuasin show numbers fluctuating in very different between the target and realization. Thus saw the phenomenon that is not in accordance with the voting BPHTB true potential and effectiveness of tax collection has not been achieved effectively.

### Research Purposes

The purpose of any investigation is to answer all the problems that have been formulated. To that end, researchers aim to answer all the problems that have been formulated, namely to assess the potential and efficiency of collection of fees for acquisition of land and buildings in raising local taxes Musi Banyuasin. The object of this study is the Department of Revenue, Finance and Asset Management District Banyuasin, located in Jalan Wahid Udin Colonel Environment 1 240 Number Serasan Jaya village Musi Banyuasin Sekayu District. This study was conducted over two (2) months. The research method used in this study is the author of quantitative and qualitative methods. Author quantitative methods used in this research in the form of calculation of the potential and efficiency of collection BPHTB. While qualitative methods are used Authors in this study of fact or circumstances that exist at the Department of Revenue, Finance and Asset Management District Banyuasin about the potential and efficiency of tax collection acquisition of land and buildings. Sugiyono (2012: 137), revealing views of the source data used in this study are:

**Primary Data**

Primary data is data obtained directly from the original source (not melalui its medium) primary data can be the subject of opinion (people) individually or in groups, on the observation of an object or physical event or activity, and test results.

**Secondary Data**

Secondary data is data obtained or collected researchers from a variety of sources that already exist, usually in publications. As for the types and sources of data used in this study is the author of data primer and secondary data. Primary data were used by the author in this study is data from interviews. While secondary data used in this research is the realization of customs revenue reports acquisition of land and buildings as well as the organizational structure of the Department of Revenue, Finance and Asset Management Area (DPPKAD) Musi Banyuasin for 4 (four) years from 2011 until 2014. Data collection technique

The data collection techniques used by the author in this study are as follows:

**Literature review**

In this study the author examines the theories sourced and text books , and journals .

**Field research:** In this study the author conducted research directly to the Department of Finance and Asset Management Revenue Musi Banyuasin region in the following manner:

**Interview:** In this study the author conducted structured interviews , where researchers are free to interview and do not use the interview guide has been arranged in a systematic and comprehensive data collection .

**Documentation:** In this study the author documenting data on tax revenue realization of acquisition of land and buildings as well as the organizational structure. Department of Revenue, Finance and Asset Management Area (DPPKAD ) Musi Banyuasin .

**Data Analysis Technique**

Sugiyono (2012 : 333 ) , reveals the techniques of data analysis is the process of searching and compiling a systematic data obtained from interviews , recording field, category menjabaran into units, do sistesa, organize into a pattern, choose what is important and that will be studied , and make conclusions so easily understood by oneself or others .

In this study , researchers used a technique of quantitative and qualitative descriptive analysis. The quantitative data analysis techniques used by the author in this penlitian are as follows:

**Calculation of Potential**

$$\text{Potensi BPHTB} = (\text{NPOP} - \text{NPOPTKP}) \times \text{Tarif}$$

**Efficiency Ratio Calculation**

Collection costs BPHTB

$$\text{Efficiency ratio} = \frac{\text{Realization BPHTB}}{\text{Collection costs BPHTB}} \times 100$$

While the qualitative data analysis techniques used writer is realized by way of analysis illustrates the fact or circumstances or description of an object in the form of sentences based on the particulars of the parties related to this study on the potential and efficiency of collection BPHTB . The results are then interpreted in order to provide a clear picture of the problems posed .

### **Understanding Local Tax**

Act No. 28 of 2009 on Regional Taxes and Levies Article 1 Paragraph 10, revealed the local tax , hereinafter referred taxes are mandatory contribution to the regions that are owed by individuals or entities that are forced by law to not get rewarded directly and used for the purposes of the area for the greatest prosperity of the people. Soemarso (2007: 626), expresses a compulsory levy local taxes imposed by local governments without immediate reward balance, which can be imposed by legislation in force were used to finance the implementation of local government and regional development. Reward (2010: 10), revealed the local tax is a tax set by local governments with local regulations, which authorize the collection implemented by local governments in implementing governance and development in the area because local governments in Indonesia is divided into two provincial governments and district governments / city authorized to implement regional autonomy.

### **Types of Local Taxes**

Act No. 28 of 2009 on Regional Taxes and Levies reveal the types of local taxes, namely:

1. Type provincial tax consists of:
  - a. Vehicle tax;
  - b. Motor vehicle title transfer fee;
  - c. Motor vehicle fuel tax;
  - d. Tax surface water; and
  - e. Cigarette tax
2. Types of tax district / city consists of :
  - a. Taxes ;
  - b. Tax Restaurant ;
  - c. Entertainment Tax ;
  - d. Advertising Tax ;
  - e. Street Lighting Tax ;
  - f. Tax Non Metallic Minerals and Rocks ;
  - g. The parking tax ;
  - h. Tax Groundwater ;
  - i. Tax Swallow's Nest ;
  - j. Land and Building Tax (PBB ) Rural and Urban
  - k. Tax on Acquisition of Land and Building ( BPHTB ) .

Regions may not charge tax in addition to the above types of local taxes . Provincial tax types, district / city above can not be levied if the potential is inadequate and or adapted to local policies are set by local regulations .

### **Customs concept Acquisition of Land and Building**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that Bea Acquisition of Land and Building (BPHTB) is a duty or tax imposed on the acquisition of land

or buildings, hereinafter referred taxes. Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that the acquisition of land or buildings is an act or event which resulted in obtaining legal rights to land or buildings by private persons or entities. Land rights and building title is land rights, including rights management, and building on it. District Regulation Banyuasin of 2010 on BPHTB, reveals that the letter is a letter BPHTB bill to the tax bill and or administrative sanctions in the form of interest or penalties.

1. Assessment Letter for Tax on Acquisition of Land and Building less Pay is an assessment that helps determine the amount of tax payable, the amount of the principal payment of tax, the amount of administrative sanctions, and the amount accrued.
2. Assessment Letter for Tax on Acquisition of Land and Building less Pay Supplement is an assessment that determines the addition of a predetermined amount of tax.
3. Assessment Letter Customs Acquisition Rights to Land and buildings are Pay is an assessment that determines the amount of tax overpayment due to the amount of tax paid is greater than the taxes that should be payable.
4. Letter deposit Tax on Acquisition of Land and Building is a letter by the taxpayer is used to make a payment or remittance of tax payable to the State Treasury through the Post Office and Bank Owned Enterprises or State or Regional Enterprise Bank or other place of payment appointed by the minister and at the same time to report the data acquisition of land or buildings.

### **Legal basis**

The legal basis Tax on Acquisition of Land and buildings are as follows .

1. Law No. 21 of 1997 as amended by Act No. 20 of 2000 on BPHTB .
2. Government Regulation No. 111 of 2000 on the imposition BPHTB as inheritance and grants
3. Government Regulation No. 112 of 1999 on the imposition BPHTB for granting rights management.
4. Government Regulation No. 113 of 2000 concerning the magnitude NPOPTKP BPHTB .
5. Regional Regulation No. 11 Banyuasin district of BPHTB .

### **Taxable and Tax Object**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB , reveals that the subject BPHTB tax is the individual or entity who acquired the rights to land, or buildings. Subject taxes imposed obligation to pay tax to the taxpayer BPHTB statutory BPHTB . Banyuasin District Regulation No. 11 Year 2010 on BPHTB , BPHTB object is the acquisition of land and buildings covering as follows.

1. The transfer of rights because :
  - a. Buy and sell,
  - b . Exchange,
  - c . Grant,
  - d . Grant Wills ,

- e . Heritage,
  - f . Entered in the company ,
  - g . Separation of Rights which resulted in Transition ,
  - h . Appointment of buyers in Leleng ,
  - i . Implementation of Justice ruling which has binding legal force ,
  - j . Merger ,
  - k . Consolidation,
  - l . Business expansion , and m . Gift.
2. Granting new rights because :
- a. Continuation Waiver .
  - b . Outside Waiver .

### **Excluding the tax object**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that the object of taxation which is not allowed in the tax pbjek BPHTB is obtained as follows.

- a. Diplomatic representative, a consultant based on the principle of reciprocal treatment.
- b. Countries for the administration and or implementation of development for public interest.
- c. Agencies or representatives of international organizations were set by Ministerial Decree on condition of conducting business or a representative of the organization.
- d. An individual or entity because of the conversion rights or because of other legal acts in the absence of a name change.
- e. An individual or entity as endowments.
- f. An individual or entity that is used for the purposes of worship.

### **Tax base**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that the tax base is Value Object Acquisition Tax (NPOP) is determined:

- 1. The transaction price, in terms of: buying and selling.
- 2. The fair market value subject to tax in the case.
  - a. buy and sell,
  - b. exchange,
  - c. Grant,
  - d. Grant Wills,
  - e. Heritage,
  - f. Entered in the company,
  - g. Separation of Rights which resulted in Transition,
  - h. Appointment of buyers in Leleng,
  - i. Implementation of Decision The judge who has permanent legal force,
  - j. Merger,
  - k. Consolidation,
  - l. Business expansion, and m. Gift.



3. Transaction Price listed in the Minutes of the auction, in which case: the appointment of a buyer in the auction.
4. The taxable value of land and building (NJOP UN) if the amount of NPOP referred to in points 1 and 2 are unknown or NPOP lower than the UN SVTO.

### **Acquisition value of non-taxable tax object (NPOPTKP)**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that the acquisition value of the object is tax is the boundary where the tax value of the acquisition of an object are not taxed. The amount NPOPTKP to Musi Banyuasin Rp60,000,000.00 except in terms of acquisition rights due to inheritance or testament grant received by a private person who is still in the family relationship in a straight line keturuanan one degree up or down by one degree the grantor's will, including the husband or wife is set at a large NPOPTKP Rp 300,000,000.

### **Tax Rates and How to Calculate BPHTB**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that the amount of the tax rates BPHTB Kabuapten Banyuasin set at 5% of Value Acquisition Taxable Tax Object.

The formula to calculate BPHTB

$$\text{BPHTB} = \text{NPOPKP} \times \text{Tarif}$$

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

### **Time the tax**

Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB , reveals that the decisive moment is the tax payable :

1. Since the date made and the signing of the deed for :
  - a. buy and sell,
  - b . exchange,
  - c . Grant,
  - d . Entered in the company ,
  - e . Separation of Rights which resulted in Transition ,
  - f . Merger ,
  - g . Consolidation,
  - h . Business expansion , and
  - i. Gift.
2. Since the date of appointment of the auction winner , for : auction .
3. Since the date of the court ruling which has binding legal force , to : the judge's ruling .
4. Since the date of the relevant registration of transfers of rights to the land office , to grant probate and inheritance .
5. Since the date of signing and issuing the decision granting the right to :
  - a. Granting new rights to land as an extension waiver , and
  - b . Granting new rights beyond the waiver .

### Potential concepts Local Tax

Indonesian Dictionary (2008 : 1207 ), reveals that the potential is the power, capability, ability. With the understanding that it can be concluded that the tax potential BPHTB dimaksudkan are all capabilities taxes BPHTB to be a revenue source for a region, so that the tax BPHTB can also be regarded as tax revenue target set by DPPKAD Musi Banyuasin based on the results perhitungan be achieved in a periode. Prakosa ( 2005 : 151 ), revealed that the tax potential BPHTB calculation formula is as follows :

$$\text{Potential BPHTB} = (\text{NPOP} - \text{NPOPTKP}) \times \text{Rate}$$

Sularno (2009: 41), revealed there are four (4) criteria to assess the potential for local taxes, namely:

#### 1. Sufficiency and Elasticity

Is the ability to generate additional revenue in order to cover the same demands on the increase in government spending and tax bases develop automatically.

#### 2. Justice

Dimaksudkan principles of justice here is that government spending must be struck by all segments of society in accordance with ekayaan and the ability of each group.

#### 3. Ability Administration

Ability administration as used here implies that given time and expenses incurred in setting and collecting taxes comparable to the results that can be achieved.

#### 4. Political agreement

Political agreement is needed in tax, tariff structure determination, to decide who should pay and how those taxes are set and provide sanctions for those who break them.

### Data BPHTB on DPPKAD Musi Banyuasin

Further targets and realization of revenue from fees for acquisition of land and buildings from 2011 to 2014 fluctuated or up and down, where admission fees for acquisition of land and buildings Musi Banyuasin show numbers fluctuating in very different between the target and realization. Thus saw the phenomenon that is not in accordance with the voting BPHTB true potential and effectiveness of tax collection has not been achieved effectively. BPHTB realization data can be seen in Table below:

#### Target and Revenues BPHTB Musi Banyuasin In 2011 to 2014 (In rupiah)

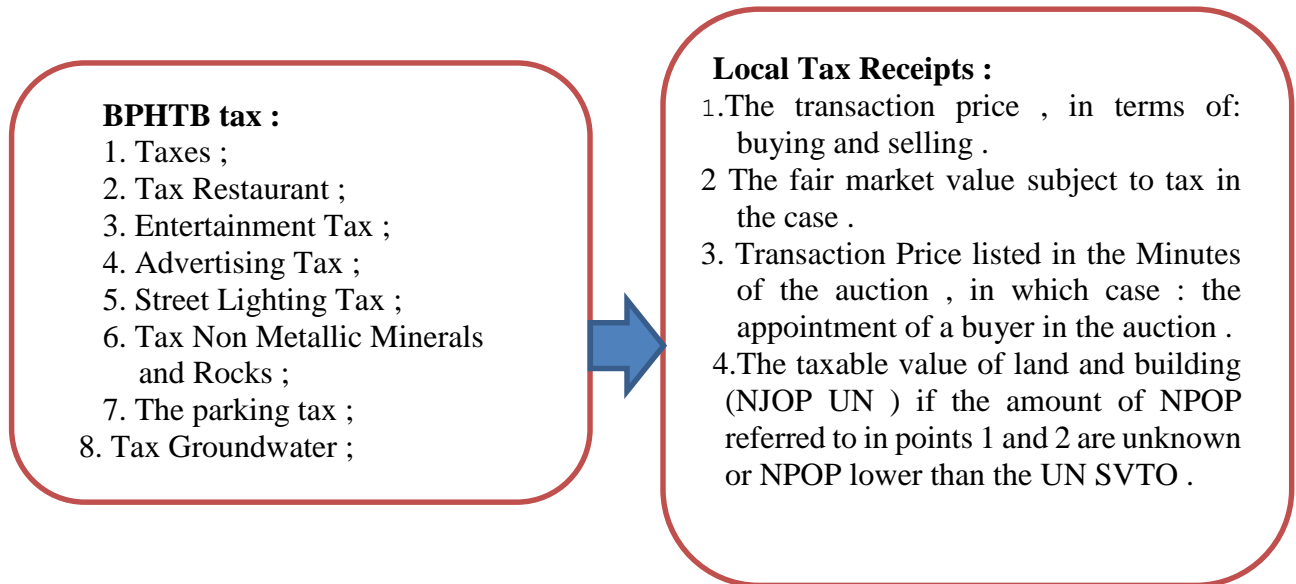
Year	Target	Realization	Persentase (%)
2011	7.500.000.000	7.907.461.553	105,43
2012	9.000.000.000	1.971.400.460	21,90
2013	9.450.000.000	2.377.359.383	25,16
2014	22.000.000.000	25.586.976.696	116,30

Source: DPPKAD Musi Banyuasin, 2015



### The research model and hypothesis

Based on the theoretical framework just described, then the theoretical framework are as follows:



**Picture: Theoretical Framework Model collection.**

Request for monthly reports to DPPKAD, Notary / PPAT, relevant regional work units, and the Land Office on realization and transactions that occur which result in the community and legal obligation to pay BPHTB to local governments. c) To coordinate the relevant agencies against the party that has and will acquire rights to land and buildings in the form of property rights, use rights, management rights and the right to cultivate. d) Procurement and provision of facilities and infrastructure to support intensification administration BPHTB collection. e) The increase of personnel resources through the delivery of relevant officials and staff to take part in education and training, technical guidance In order to carry out the collection BPHTB, Government Musi Banyuasin has issued District Regulation Banyuasin No. 11 of 2010 on BPHTB, revealed that Bea Acquisition of Land and Building (BPHTB) are duties or taxes imposed on the acquisition of rights to land and or building. Based on Law No. 28 of 2009 on Regional Taxes and Levies, BPHTB diversion of taxes into the local tax center implemented from 1 January 2011. The following is the data BPHTB Musi Banyuasin of the Year 2011 to 2014: among other things: a) Hold promoting and disseminating regulatory assembled with BPHTB, socialization, and workshop which was held by the Provincial Government of Musi Banyuasin and the Ministry of Finance. f) Data Collection and field verification of objects both soil and building tax proposed by the community or legal entity in accordance with the regulations berlaku.g) Monitoring, supervision, and evaluation of the performance of the apparatus implementing BPHTB collection periodically.

### Potential BPHTB the analysis Musi Banyuasin

To increase local tax revenue, must be considered in the revenue potential of the area. Potential tax revenue is generally defined as the maximum amount of tax revenue that should be collected by the agency tax collector in the period (years) specified, by regulation or legislation in force, governing the subject of taxation is or power, strength, ability to generate local

revenues or the ability he deserved in a state of one hundred percent. This also applies to the tax collection area, including BPHTB. Musi Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealed that Bea Acquisition of Land and Building (BPHTB) is a duty or tax imposed on the acquisition of land or buildings, hereinafter referred taxes. BPHTB principal amount of tax calculated by mengalihakn NPOPKP x tax rate. Before determining the potential tax calculation BPTHB, first classify the types and amounts of tax BPHTB in Musi Banyuasin. The classification of the type and the quantity BPHTB Musi Banyuasin are presented in the table below:

**Classification Table BPHTB type and amount of tax object BPHTB Musi Banyuasin in 2011 through 2014**

No	Type BPHTB	Year			
		2011	2012	2013	2014
1	Buy and sell	33	21	18	72
2	land inheritance	2	1	1	3
3	Request HGU	4	0	0	5
4	Grant	2	0	3	5
Total		41	22	22	85

*Source : DPPKAD Musi Banyuasin , 2015, the data is processed*

From the classification of the type and amount of tax objects BPTHB Musi Banyuasin of the Year 2011 to 2014 to experience instability, this is evidenced by the number of BPHTB in the year 2011 as many as 41 tax objects consisting of 33 of the object of sale and purchase, 2 objects of inheritance of land, 4 objects of HGU request and grant as many as two objects BPTHB. Whereas in 2012 down to 22 types BPHTB namely 21 from buying or selling, and 1 of heritage. In the year 2013 the number BPTHB much as 22 ie 18 out of buying and selling, one of the legacy and 3 of transaction grants. Furthermore, in 2014 the object BPHTB has risen as much as 85 ie 72 out of purchase, three of the legacy, 5 and 5 of the application for the concession of the grant transactions.

To determine the potential tax calculation BPTHB, it must first be known Acquisition Value Taxable Tax Object (NPOPKP). Acquisition Value Taxable Tax Object (NPOPKP) sought by the formula Value Acquisition Tax Object (NPOP) minus the value of tax object Acquisition of non-taxable (NPOPTKP). Banyuasin District Regulation No. 11 Year 2010 on BPHTB, revealing the magnitude of NPOPTKP to Musi Banyuasin Rp60,000,000.00 except in terms of acquisition rights due to inheritance or testament grant received by a private person who is still in the family relationship in line keturuanan straight one degree up or down by one degree the grantor will, including the husband or wife is set at a large NPOPTKP Rp 300,000,000.

**Here is presented the data about the calculation of the potential size of Musi Banyuasin BPHTB Year 2010 to 2014 in Table below :**

No	Type BPHTB	NPOP	NPOPTKP	NPOPKP
<b>Year 2011</b>				
1	Buy and sell	68.837.000.000	1.980.000.000	66.857.000.000
2	land inheritance	28.942.000.000	600.000.000	28.342.000.000
3	Request HGU	46.863.000.000	240.000.000	46.623.000.000
4	Grant	16.847.000.000	600.000.000	16.247.000.000
<b>Total</b>		<b>161.489.000.000</b>	<b>3.420.000.000</b>	<b>158.069.000.000</b>

<b>Year 2012</b>				
1	Buy and sell	8.343.000.000	1.260.000.000	37.083.000.000
2	land inheritance	2.568.000.000	300.000.000	2.268.000.000
3	Request HGU	-	-	-
4	Grant	-	-	-
<b>Total</b>		<b>40.911.000.000</b>	<b>1.560.000.000</b>	<b>39.351.000.000</b>
<b>Year 2013</b>				
1	Buy and sell	37.815.000.000	1.080.000.000	36.735.000.000
2	land inheritance	3.763.000.000	300.000.000	3.463.000.000
3	Request HGU	-	-	-
4	Grant	8.230.000.000	900.000.000	7.330.000.000
<b>Total</b>		<b>49.808.000.000</b>	<b>2.280.000.000</b>	<b>47.528.000.000</b>
<b>Year 2014</b>				
1	Buy and sell	428.893.530.000	4.320.000.000	424.573.530.000
2	land inheritance	9.748.700.000	900.000.000	8.848.700.000
3	Request HGU	36.126.430.000	300.000.000	35.826.430.000
4	Grant	43.871.000.000	1.500.000.000	42.371.000.000
<b>Total</b>		<b>518.639.660.000</b>	<b>7.020.000.000</b>	<b>511.619.660.000</b>

Source : DPPKAD Musi Banyuasin , 2015, the data is processed

Calculation Table Size Potential BPHTB Musi Banyuasin in 2011 to 2014 ( In Rupiah )For a clearer see BPTHB potential calculation for 4 ( four ) years from year 2011 to 2014, can be seen in Table below:

**Potential Tax Calculation Table BPHTB Musi Banyuasin In 2011 to 2014 ( In Rupiah )**

No	Type BPHTB	Tarif	Year 2011		Tahun 2012	
			NPOPKP	BPHTB	NPOPKP	BPHTB
1	Buy and sell	5%	66.857.000.000	3.342.850.000	37.083.000.000	1.854.150.000
2	land inheritance	5%	28.342.000.000	1.417.100.000	2.268.000.000	113.400.000
3	Request HGU	5%	46.623.000.000	2.331.150.000	-	-
4	Grant	5%	16.247.000.000	812.350.000	-	-
<b>Total Potential BPHTB</b>			<b>158.069.000.000</b>	<b>7.903.450.000</b>	<b>39.351.000.000</b>	<b>1.967.550.000</b>

No	Jenis BPHTB	Tarif	Tahun 2013		Tahun 2014	
			NPOPKP	BPHTB	NPOPKP	BPHTB
1	Buy and sell	5%	36.735.000.000	1.836.750.000	424.573.530.000	21.228.676.500
2	land inheritance	5%	3.463.000.000	173.150.000	8.848.700.000	442.435.000
3	Request HGU	5%	-	-	35.826.430.000	1.791.321.500
4	Grant	5%	7.330.000.000	366.500.000	42.371.000.000	2.118.550.000
<b>Total Potensi BPTHB</b>			<b>47.528.000.000</b>	<b>2.376.400.000</b>	<b>511.619.660.000</b>	<b>25.580.983.000</b>

Source : DPPKAD Musi Banyuasin , 2015, the data is processed

**Table Summary of Potential Tax BPHTB Musi Banyuasin year 2011 to 2014 ( In Rupiah )**

No	Type BPHTB	Potential Tax BPHTB			
		2011	2012	2013	2014
1	Buy and sell	3.342.850.000	1.854.150.000	1.836.750.000	21.228.676.500
2	land inheritance	1.417.100.000	113.400.000	173.150.000	442.435.000
3	Request HGU	2.331.150.000	-	-	1.791.321.500
4	Grant	812.350.000	-	366.500.000	2.118.550.000
<b>Total Potential BPHTB</b>		<b>7.903.450.000</b>	<b>1.967.550.000</b>	<b>2.376.400.000</b>	<b>25.580.983.000</b>

*Source : DPPKAD Musi Banyuasin , 2015, the data is processed*

Based on the data in the table above , we can see the potential tax BPHTB Musi Banyuasin of the Year 2011 to 2014 fluctuated or up and down , where the potential BPHTB Musi Banyuasin show numbers fluctuating in very different each year . BPHTB potential in the year 2011 amounted to Rp . 7.90345 billion , - decreased in 2012 is Rp . 1.96755 billion , - in the year 2013 has increased Rp . 2.3764 billion , - in 2014 25.580983 billion , - . Fluctuations in BPHTB potential because in the year 2011 to 2014 taxable income instability or uncertainty of the transactions BPHTB BPHTB either purchase , inheritance , request or transaction HGU grant rights to land and buildings in Musi Banyuasin . The following data are presented on a comparison between the potential tax targeting BPHTB Musi Banyuasin in 2011 to 2014 in Table below:

**Table Comparison of Potential and Target BPHTB District Banyuasin 2010 to 2014 (In Rupiah)**

Year	Potential	Target	Difference
2011	7.903.450.000	7.500.000.000	403.450.000
2012	1.967.550.000	9.000.000.000	(7.032.450.000)
2013	2.376.400.000	9.450.000.000	(7.073.600.000)
2014	25.580.983.000	22.000.0000.000	3.580.983.000

*Source: DPPKAD Musi Banyuasin, 2015, the data is processed*

Further targets and realization of tax revenue BPHTB of the Year 2011 to 2014 fluctuated or up and down, where the level of achievement BPHTB in the year 2011 is 105.43%, in 2012 amounted to 21.90%, 25.15% in 2013 and 2014 amounted to 116 , 30%. This identifies the phenomenon of targeting tax for BPHTB less precise. Because the tax is deemed not set targets in accordance with BPHTB tax revenue in local economic conditions Musi Banyuasin and not in accordance with the BPHTB tax revenue target setting that is incompatible with its potential.

**The collection efficiency of the analysis BPHTB Musi Banyuasin**

Efficiency is measured by the ratio of output to input. The greater output than input, the higher the level of efficiency of an organization. To measure the efficiency of collection BPHTB by comparing the cost of collection BPHTB the realization BPHTB. The following are the calculation of the efficiency of collection BPHTB Musi Banyuasin Year 2011 to 2014:

## a. Tahun 2011

$$\text{Efficiency Ratio} = \frac{\text{Harvesting costs BPHTB}}{\text{The realization of tax revenue}} \times 100$$

$$\text{Efficiency Ratio} = \frac{\text{Rp. 889.328.000,-}}{\text{Rp. 7.907.461.553,-}} \times 100$$

$$\text{Rasio Efisiensi} = 11,25 \%$$

## b. Year 2012

$$\text{Efficiency Ratio} = \frac{\text{Harvesting costs BPHTB}}{\text{The realization of tax revenue}} \times 100$$

$$\text{Efficiency Ratio} = \frac{\text{Rp. 352.600.000,-}}{\text{Rp. 1.971.400.460,-}} \times 100$$

$$\text{Efficiency Ratio} = 17,89 \%$$

## c. Year 2013

$$\text{Efficiency Ratio} = \frac{\text{Harvesting costs BPHTB}}{\text{The realization of tax revenue}} \times 100$$

$$\text{Efficiency Ratio} = \frac{\text{Rp. 427.450.000,-}}{\text{Rp. 2.377.359.383,-}} \times 100$$

$$\text{Efficiency Ratio} = 17,98 \%$$

## d. Year 2014

$$\text{Efficiency Ratio} = \frac{\text{Harvesting costs BPHTB}}{\text{The realization of tax revenue}} \times 100$$

$$\text{Efficiency Ratio} = \frac{\text{Rp. 7.439.700.000,-}}{\text{Rp. 25.586.976.696,-}} \times 100$$

$$\text{Efficiency Ratio} = 29,08 \%$$

The following data on the efficiency of collection BPHTB recapitulation Area Musi Banyuasin in 2011 through 2014 :

**Table. The collection efficiency BPHTB Musi Banyuasin In 2011 to 2014 ( In Rupiah )**

Year	Harvesting costs BPHTB	Realization	Efficiency ratio ( % )	Criteria
2011	889.328.000	7.907.461.553	11,25	Very Efficiency
2012	352.600.000	1.971.400.460	17,89	Very Efficiency
2013	427.450.000	2.377.359.383	17,98	Very Efficiency
2014	7.439.700.000	25.586.976.696	29,08	Very Efficiency
Average			19,05	Very Efficiency

Source : DPPKAD Musi Banyuasin , 2015, the data is processed

Based on Table above , it can be seen that from the year 2011 until 2014 the implementation of highly efficient tax collection BPHTB where the average efficiency ratio of only 19.05 % . This is a positive impact on tax revenues advertisement directly positive impact on revenue ( PAD ) Musi Banyuasin . The lowest ratio occurred in the year 2011 amounted to 11.25 % and the highest ratio occurred in 2014 amounted to 19.05 %.

#### **Analysis of Potential and Improving Efficiency of Polling BPHTB in Local Tax Revenue Musi Banyuasin**

BPHTB is one component of the regional tax potential Musi Banyuasin see the number of transaction - transaksi BPHTB . From the description of Table 4.5 , targeting BPTB not correspond to its potential. This suggests that the revenue from the tax sector BPHTB still not optimal . Therefore, the necessary efforts to increase local tax revenue of intensive sector with appropriate BPHTB its potential. The following data are presented on a tax contribution to local tax BPHTB against Musi Banyuasin in 2011 through 2014 at the Department of Finance Revenue and Asset Management District Mus Banyuasin in Table below:

**Table Contributions BPHTB against Daerah Kabupaten Tax Banyuasin In 2011 to 2014 ( In Rupiah )**

Year	BPHTB	Tax Area	Kontribusi (%)
2011	7.907.461.553	20.157.106.254	39,23
2012	1.971.400.460	18.394.708.287	10,72
2013	2.377.359.383	27.130.963.992	8,76
2014	25.586.976.696	61.581.296.010	41,55
Average			25,07

Source : DPPKAD Musi Banyuasin , 2015, the data is processed

Based on Table 4.7 above , it can be seen that the contribution BPHTB to local taxes in the year 2011 amounted to 39.23 % . This shows that although new BPHTB tax levied by the Government of Musi Banyuasin in 2011 but BPHTB almost dominate local taxes . Whereas in 2012 and 2013 contributed BPHTB to the shopping area always decreased . This is due to the low transaction made by the company conducting the sale and purchase of land and buildings Musi Banyuasin region . Furthermore, in 2014 the contribution BPHTB towards increased local taxes . High attainment is because the amount of transactions made by the company conducting the sale and purchase of land and buildings in the District Government Banyuasin .

## CONCLUSION

The model developed in this study may explain the Local Taxes and tax revenues. As a source contributor to the PAD, the growth and development of BPHTB not only depend on the government district / city, but closely related to the participation of various parties such as employers, among PPAT / Notary, as well as the scope of activities included in BPHTB will grow further increase driven by rising SVTO in the future, especially in the districts / cities. For areas that do not have legislation on Local Taxes and Levies governing BPHTB, still use the old rule that core collection and managed by the central government and not directly collected and managed by local governments as well as the consequences for the regions concerned to be banned picking up and manage BPHTB. Constraints faced in the collection BPHTB in Musi Banyuasin include 1) internal barriers that delay the determination of the regulatory, institutional remained at Sector Income DPPKAD, facilities and infrastructure is very limited, providing data and system technology is not yet available, as well as the quality and quantity of resources still limited. still weak, limited notary / PPAT, lack of awareness and taxpayer compliance, data manipulation buying and selling of land and / or buildings, and where the payment service is still limited, and the range is very wide and remote regions. It is hoped this research can be accurately repeated with the same metode and analysis Different research so that the truth can be known.

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