



Research Article

THE EFFECT OF LAND AND BUILDING RIGHTS ACQUISITION DUTY (BPHTB) AND GROUNDWATER TAX ON REGIONAL INCOME OF BANDAR LAMPUNG CITY 2016-2020

Dewi Situmorang¹, Amelia Anwar², Astrid Aprica Isabella³

¹Universitas Mitra Indonesia, Bandar Lampung, Indonesia, dewisitumorang02@yahoo.com

²Universitas Mitra Indonesia, Bandar Lampung, Indonesia, ameliaanwar@umitra.ac.id

³Universitas Mitra Indonesia, Bandar Lampung, Indonesia, astrid@umitra.ac.id

* Corresponding email: ameliaanwar@umitra.ac.id

ABSTRACT

The purpose of this study was to determine the effect of land and building rights acquisition fee and Groundwater Tax partially on Regional Original Revenues in 2016-2020 in Bandar Lampung, and also to determine the simultaneous effect of land and building rights acquisition, and Groundwater Taxes on Regional Original Revenues in 2016- 2020 in the city of Bandar Lampung. This research is a descriptive study using target report and tax realization data from BPPRDBandar Lampung in 2016-2020, and data analysis using multiple linear regression. Based on the results of this study it is known that the land and building rights acquisition fees has a significant effect on the PAD of Bandar Lampung in 2016-2020. Groundwater tax has no significant effect on the PAD of Bandar Lampung. This can be shown by the significance value $2,821 > 2,002$ and obtained from a significance value of $0,07 > 0,05$. And the results of the f test show the results of the calculated f tes are greater than f table $31,218 > 3,15$. Based on these results, it can be concluded that simultaneous the is a significant effect between BPHTB revenue and groudwater tax on PAD Bandar Lampung for the 2016-2020 period.

KEYWORDS

Land and Buliding Rights Acquisition Fee; Groundwater Tax; Regional Original Revenue

ARTICLE HISTORY

Received:

12 February 2022

Accepted:

05 March 2022

Available online:

30 March 2022

Introduction

Almost every country in the world is aware that excise duty is sometimes the main source of royal income and that excise is the main method for financing the activities of the kingdom. In addition, excise is also the main component to finance the fiscal activities of the kingdom to achieve economic, cultural and social goals. , don't be surprised if there is an excise called in almost all countries.

Local excise levies are a manifestation of service and also the role of excise payers in fulfilling direct and collective excise obligations needed for financing and regional development (Rahman, 2016). In an effort to develop and develop their territory, the city government of Bandar Lampung is trying to increase their local income sources according to their potential. Although regional development can use its own financial resources, it still depends on government support.

Based on Law no. 28 of 2009, local taxes in Indonesia are divided into two provincial taxes and district / city taxes. BPHTB excise and groundwater excise are types of excise that contribute to Bandar Lampung's revenue. (NJOP) is no longer based on the value of

land prices. Determination of the amount of BPHTB based on land prices is no longer valid in accordance with Ordinance No. 14 President of Bandar Lampung 2016 regarding the value of land prices for determining the obligation to purchase land and fostering rights, so he asked his workers to review the definition of BPHTB which will be implemented based on the PIU. In addition, the Regional Tariff needs to be revised because the basis for determining the BPHTB is the acquisition value of the tax facility or the transaction price.

Based on the Order of the Regional Tax Management Agency and Fines for the City of Bandar Lampung, the basis for collecting groundwater tax is the purchase value of groundwater in rupiah, which is less than some or all of the following factors are taken into account: type of water source, location of water source, destination of withdrawal and water use, quantity of water drawn and used, water quality and degree of environmental damage caused by water absorption and use. BPHTB is an investment whose price tends to increase, so the transfer of land and building ownership rights must increase regional income.

In its implementation, BPHTB uses a self-assessment system, which means that excise payers must calculate and assess the performance of their excise duty in order to ensure the determination of excise payers' excise liability, so that excise payers may face difficulties in calculating their excise duty. BPHTB is collected based on buying and selling transactions or other transfers of rights, so that BPHTB income is not expected.

Technically, groundwater tax collection has used a separate application for groundwater tax payments, or it can be done through bank taxes resulting in arrears. There are still taxpayers who are years late. of the total regional income, indicating that this region is increasingly free.

BPHTB and taxes are interesting things to do, because of the increasing number of land developments in Bandar Bandar Lampung over the years, the great interest of the community to own land assets in the form of land and buildings, affecting the amount of land purchases and construction costs (BPHTB). on the finished business.

Research Method

The researcher uses descriptive research method. According to (Anwar Sanusi, 2016: 13), the design of a descriptive investigation is a design of an investigation that is structured in such a way as to provide systematic information on scientific information originating from the subject of study or the subject of study.

The type of data used in this study is quantitative data. According to Edi Riad (2016: 48), quantitative data is given as a number resulting from measurement, observation and estimation, which can be analyzed by statistical methods for obtaining trends, predicting the relationship between variables to obtain results by comparing comparisons of sets so that they can be described as statistical data. Data as figures obtained from the Department of Regional Tax and Crime Administration data on income realization from land purchase rates and land purchase rates, building rights and groundwater taxes; and other data to support this investigation.

The source of data used in this study is secondary data. Secondary data is information that is not obtained directly from the source but from a third party. Secondary data or data from existing documents such as data on acquisition of land rights and land assets and underground water excise as well as data on the realization of Regional Original Recipes (PAD) that support this investigation. Source of data from the Regional Administration of Taxes and Tariffs for the City of Bandar Lampung (BPPRD).

The research was conducted using multiple linear analysis. According to (Sanusi Anwar, 2016: 135) multiple linear analysis to test hypotheses regarding the strength of the independent variable or independent variable using the SPSS tool. One of the modeling methods for the intended linear regression model is:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information:

Y = Regional Original Income

a = Constant

b₁b₂ = Independent coefficient

X₁ = BPHTB

X₂ = Groundwater Tax

e = Error

Coefficient of Determination Test (R Square)

According to (Suharyadi, (2016: 177) The determination scale is a part of the overall variety of Y-based variables, which can simultaneously. The research also conducted using Test Simultaneous Test (F). According to (Suharyadi, 2016: 241) The F test is used to see the general ability of the free changer and can explain the behavior of various Y-based modifiers. How to determine the value of the F test results using the following criteria:

If the value of F is estimated $> F_{table}$ and $sig < 0.05$, it can be interpreted in such a way that the variables X₁ and X₂ act at the same time on the variables Y.

If the value eF is estimated to be $< F_{table}$ and $sig > 0.05$, it may mean that the variables X₁ and X₂ have no effect on the variables Y at the same time. Hence, a hypothesis is formulated as follows.

H₀ = BPHTB income and land excise at the same time have no effect on local income in Bandar Lampung.

H₁ = BPHTB revenue and underground water excise have a simultaneous effect on the local income of Bandar Lampung city.

Statistical partial test used to show the influence that independent modifiers have on the related modifiers. According to (Sugiyono, 2016: 250) this t-test is known as a subtest that examines how each independent modifier affects the independent modifiers individually. This test can be compared to $t_{count} > t_{table}$ or look at the cdot of the CountWill importance column.

In order to test the research hypothesis above, we must know the principles for making decisions regarding the Part-tTest. In this case, there are two level markers that we can use as a basis for making decisions, first by looking at the value of importance (Sig), and second by comparing these values.

Here's how define the table using:

$df = nk$

pr (with two-way test) = 0.05

The results of the t-test are determined according to the following criteria:

If the value of $t_{count} > t_{table}$ and $sig < 0.05$, it can be interpreted that the variables X₁ and X₂ affect the variables Y at the same time.

If the values and $t_{count} > t_{table}$ and $sig > 0.05$ one can interpret that the variables X₁ and X₂ have no effect on the variables Y at the same time.

Results

Multiple Linear Regression Test

| Model | | Unstandardized Coefficients | | Coefficients ^a | | | Collinearity Statistics | |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | 12,174 | 1,558 | | 7,814 | ,000 | | |
| | BPHTB | ,384 | ,072 | ,546 | 5,336 | ,000 | ,799 | 1,251 |
| | Pajak Air Tanah | ,193 | ,069 | ,289 | 2,821 | ,007 | ,799 | 1,251 |

a. Dependent Variable: PAD

Based on the estimates in the table above, the expertise that is observed and seen frequently may require several linear regressions at the same time when examining BPHTB and groundwater excise on local income (PAD), it can be explained that $X_1 = 0.384$ $X_2 = 0.193$ and the value of $Y = 12,174$ Models the regression equation is

$$Y: a + b_1 X_1 + b_2 X_2 + e$$

- a. The resulting reasoning value is 12,174, which means that if the independent variable is considered constant or equal to 0, the average level of regional income (PAD) is 12 174.
- b. The BPHTB- X_1 multiplier regression is 0.384, which means that if the income of the BPHTB is increased by 1 (unit) and the other variables remain constant, the local income will increase by 0.384.
- c. Even though the X_2 regression multiplication of groundwater excise is 0.193, this means that local revenue increases by 0.193 if groundwater excise tax is increased by 1 (unit) and other variables remain constant.

Simultan Test(F)

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 5,075 | 2 | 2,537 | 31,218 | ,000 ^b |
| | Residual | 4,633 | 57 | ,081 | | |
| | Total | 9,708 | 59 | | | |

a. Dependent Variable: PAD
b. Predictors: (Constant), Pajak Air Tanah, BPHTB

Based on the test results for the estimated F 31,218 and the schedule F is known to be 3.15, which means the F calculation > Schedule F with a value assumed to be 0.000 < 0.05 (5%), it was found that H_0 was rejected and H_a was accepted, so it can be concluded that the allowable change in BPHTB ($X_{tax\ on\ 1}$) and groundwater (X_2) both have a positive and significant effect on income.

Partial Statistical Test (t)

The decision (half) t-test obtained by testing the SPSS program in Table 4.7 above, which explains the estimation results for the BPHTB 5336 allowable changer with a value of sig 0.000, the quotient of the allowable change in groundwater control is 2.821 with a value of Sig 0.007. In this study, a significant score of 0.05/2 or 0.025 was used and the score from the two-test schedule table was 2.002. The decision of (partial) T-exams can explain this:

- 1) The allowable value to change BPHTB with a value of 5336 > 2002 or $t >$ later schedule with a value of 0.000 < 0.05, where the result H_1 is acceptable, while H_0 is rejected, it can be interpreted that BPHTB partially has a significant and significant influence on the income of the area of origin of the city for the period is 2016 to -2020.
- 2) The estimated value in the allowable change in groundwater control is 2.821 > 2.002 or $t_{count} >$ schedule, the value of sig 0.007 < 0.05 where the result is H_1 is accepted while H_0 is rejected, we can interpret that the Groundwater excise has some effect and is important for the income of the area of origin of the city Bandar Lampung for the period 2016-2020.

Coefficient of Determination Test (R Square)

| Model Summary ^b | | | | | |
|---------------------------------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,723 ^a | ,523 | ,506 | ,28510 | 1,979 |
| a. Predictors: (Constant), Pajak Air Tanah, BPHTB | | | | | |
| b. Dependent Variable: PAD | | | | | |

According to the schedule above, the value of the arranged box presented is 0.523 or 52.3%. This shows that the free conversion capacity is 52.3%, so it can be interpreted that BPHTB and groundwater excise taxes affect the original local revenue (PAD) as much as 52.3%. The remaining 47.7% is influenced by other variables that are not included in the model.

Discussion

Impression of simultaneous BPHTB revenue and underground water excise on the income of the area of origin in Bandar Lampung. (5%), it was found that H_0 was rejected and H_a was accepted, therefore it can be concluded that the allowable conversion of BPHTB ($X_{taxe\ on1}$) and groundwater (X_2) both have a positive and significant impression. In the case of changing the location of the income at the same time in Bandar Lampung (Y), and purchasing the determination test, it takes a value of 0.523 or 52.3%. Revenue from BPHTB and underground water excise can be explained by the independent variables studied in this study. Revenue from the region is the backbone of regional funding, so the ability to manage the economy is measured by the amount of contribution from revenue from

regional origin, because the higher the contribution, the less the government regions depend on central government assistance that depend on the kingdom. BPHTB and underground water excise are local taxes.

Along with the increase in BPHTB and groundwater tax revenues, local tax revenues will increase, which has a direct impact on local income and increases national excise income and gives a positive impression on people's welfare. Therefore, the government must be wiser to develop genuine regional revenues, especially those related to regional taxes and fees, so that resources can be used optimally for the common good.

The results of this study are supported by Muhammad Iqbal and Devi Ratna Diana (2019). The results of the partial impression test between BPHTB income and income from the region of origin show that the changeability of BPHTB has a very strong and significant positive correlation with the income of the Bandung region for the period 2011-2017. This is due to the increase in public interest in property, as well as the number of housing developments and sales of land and buildings in Bandung Regency, which affect the increase in BPHTB revenue to the original regional income.

Based on the results of the t-test (partial) using the SPSS 24 program exam, the value of the number in the allowable BPHTB change is $5.336 > 2.002$ or $\text{count} > \text{schedule}$, the value of $\text{sig } 0.000 <$, where H_1 is accepted while H_0 is 0.05 is rejected, we can interpret that BPHTB partly gives the impression which is large and significant to the income of the origin of the city for the period 2016 -2020. The results of this study are in line with the study of Rio Rahmat Yusran (2017), entitled *The Effect of BPHTB and GDP on Regional Income of the Riau Archipelago*, which shows that their influence on PAD growth is also a positive and significant trend. The right to acquire land and land assets (BPHTB) is one of the excise taxes with a rather high potential for income. With the highest BPHTB acquisition, this will increase regional income from Bandar Lampung, because the increase in BPHTB can affect the increase in original regional income.

One source of regional income that has the potential to be controlled optimally is BPHTB revenue. Local revenue sources (PAD) are formed by local excise, in this case BPHTB. The results of this study indicate that the application of BPHTB has a positive impact on the city's revenue and contributes to the management of local government.

The estimated value in the allowable change in groundwater control is $2.821 > 2.002$ or $\text{tcount} > \text{schedule}$, the value of $\text{sig } 0.007 < 0.05$ where the result is H_1 is accepted while H_0 is rejected, we can interpret that the Groundwater excise tax has some effect and is important for the income of the area of origin of the Bandar Bandar Lampung for the period 2016-2020. This shows that the groundwater tax has a significant effect on the income of the hometown of Bandar Lampung for the 2016-2020 period. This means that any increase in groundwater tax revenue is caused by the addition of new taxpayers and the number of industrial companies in the city of Bandar Lampung that use groundwater as a supporting material for business continuity.

The need for clean water continues to increase, and the use and management of water continues to increase by the government, as well as an increase in the number of excise taxpayers paying excise duty and paying excise duty after the deadline.

Conclusions

The research conducted with the examination and discussion above shows that the tariffs for land purchase and development rights (BPHTB) and underground water excise simultaneously affect the regional income of Bandar Lampung. This study also suggests that partial land acquisition rates and land development rights affect Bandar Lampung's regional income. Likewise with groundwater partially also affects the regional income of Bandar Lampung. These results can be taken into consideration by the government to better manage tariffs for land purchase and development rights (BPHTB) and underground water. The results of this study can also be used as a reference for designing and establishing policies in order to increase regional income of Bandar Lampung.

Reference

- Fitriandi, Primadita, Aryanto, Yuda dan Priyono, Puji, Agus. 2016. *Komplikasi undang-undang cukai*. Jakarta: Salemba Empat
- Ghozali, Paderi, Reka. 2018. *Bentuk Penelitian Kuantitatif dan Kualitatif*. Jakarta: Salemba Empat
- Halim, Abdul, Bawano, Rangga, Icuk and Dara, Amin. 2016. *Konsep cukai, aplikasi, contoh dan kajian kes, isu 2*. Jakarta: Salemba Empat.
- Halim, Abdul. 2017. *Konsep Pajak, Aplikasi, Contoh dan Kajian Kes, Isu 3*. Jakarta: Salemba Empat
- https://books.google.com/nooks/about/Metode_Riset_Penelitian_Kuantitatif_Pen.html/?hl=id&id=W2vXDwAAQBAJ. Diakses pada 17 April 2021.
- https://books.google.com?books/about/Metode_Penelitian_Kuantitatif.html?hl=de&id+IjTMDwAAQBAJ.
- Iqbal, Muhammad dan Juniar, Sukma .2020. Pengaruh izin terhadap pengambilan tanah dan hak bangunan dalam pendapatan daerah asli di Badan Hasil Daerah Kabupaten Bandung. *Jurnal Perakaunan dan Penelitian Perniagaan*, 20
- Iqbal, Muhammad dan Ratna, Diana .2019. Pengaruh pendapatan terhadap pembelian tanah dan tarif hak bangunan (BPHTB) dan cukai air bawah tanah terhadap pendapatan wilayah asal. *Jurnal Perakaunan dan Penelitian Perniagaan*, 19
- Mardiasmo. 2016. *Cukai Edisi terbaru*. Yogyakarta: Penerbit Andi.
- Purwanto, Suharyadi. 2016. *Statistics, edisi 3*. Jakarta: Salemba Empat
- Riyadh, Edi. 2016. *Statistik penelitian*. Yogyakarta: Andi Offset
- Riyanto, Slamet and Hatmawan, Andhita, Aglis. 2020. *Kaedah penelitian Penelitian kuantitatif dalam bidang pengurusan, kejuruteraan, pendidikan dan eksperimen*. Yogyakarta: CV. Budi Utama
- Salman, Riza, Kautsar. 2019. *Pengenalan mengenai percukaian*. Jakarta: Rajawali Press.
- Sanusi, Anwar. 2001. *Metodologi Penelitian Perniagaan*. Jakarta: Salemba Empat

- Secara Rasmi Bandar. 2016. Teori dan Kes Cukai, Edisi 9. Jakarta: Salemba Empat
- Siregar, Syofian. Kaedah penelitian kuantitatif dilengkapi dengan perbandingan pengiraan manual & SPSS. Jakarta: PT. Fajar Interpretama Mandiri.
- Sudaryno. 2018. Kaedah Kajian. Deposit: Akhbar Rajawali.
- Sugiarto, Eko. Perakaunan dan pengurusan perniagaan. Jakarta Salemba Empat
- Sugiyono. .2016. Kaedah kuantitatif penelitian kuantitatif dan R&E. Bandung: Huruf
- Sumarsan, Thomas. 2017. Percukaian Indonesia: Dasar Pajak Komprehensif Berdasarkan Undang-Undang Terkini (Edisi ke-5). Jakarta
- Suprta, Selesai .2019. Kesan pendapatan dan cukai tanah bawah tanah terhadap pendapatan wilayah asal pada tahun 2008-2019 di kota Surabaya. *Jurnal Perakaunan dan Penelitian Perniagaan*, 19 (1)
- Widodo. 2018. Metodologi penelitian yang popular dan praktikal. Edisi: Rajawali Press.