

Effectiveness and Contribution of Regional Tax to Regional Real Income (Case Study: Kecamatan Belinyu Kabupaten Bangka)

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ABSTRACT

Measuring the effectiveness and contribution of local real income (PAD) should be carried out for the purpose of evaluation related to the regional budget. Local real income comes from local tax receipts, local remuneration, income from local wealth management, and other sources. Local taxes are the main source of PAD. PAD will be used to build the area. This research method is a case study in the Belinyu district of Bangka. This is done because this area is a potentially great source of income for the region in terms of its tourism. Belinyu district has a very beautiful beach, but it is unmaintained. The area's tourist attractions do not have toilets, gazebos, or inadequate rest facilities, nor do they have adequate restaurants. The research approach uses descriptive quantitative methods, namely measuring the effectiveness and tax contributions of the Belinyu district. The local taxes used in this study are those related to tourism, namely catering tax, hotel tax, and entertainment tax. The results of the data analysis showed average percentage values of efficiency of 80.60% and regional tax contribution of 89.60%. The effectiveness of the regional tax against PAD is quite effective, and the contribution of the regional tax towards PAD is very good.

Keywords: Contribution; Efficiency; Taxes; PAD; Income

INTRODUCTION

Background

Original local government revenue (PAD) is a source of income derived from the economic potential possessed by a region or local government in a country. PAD is one of the most important sources of revenue for local governments and is used to finance various development programs and projects at the local level. This has been true since the enactment of the decentralization system in Indonesia. This is stated in Law (UU) No. 33 of 2004; 3 (1). This mentions several main components of local original government revenue: local taxes, regional levies, regional business results, general tax and levy proceeds deposited to the regions, and other revenues (Salas, 2004).

Local taxes are one of the largest sources of revenue in PAD. Local taxes can be property taxes, sales taxes, motor vehicle taxes, restaurant taxes, and other taxes imposed by local governments on residents and businesses in their area. Effectiveness basically refers to the success or achievement of a goal. Effectiveness is one dimension of productivity that leads to maximum work achievement, namely the achievement of targets related to quality, quantity, and time (Fitriano & Ferina, 2021a). Similarly, tax effectiveness needs to be measured because it is necessary to know how much tax productivity is on PAD. In addition to effectiveness, it is necessary to measure the contribution of local taxes to PAD (Chandra, Sabijono, & Runtu, 2020; Hana Putri Dantes & Lasminiasih, 2021).

Measurement of the effectiveness of local taxes on PAD to evaluate the extent to which the tax system at the local level achieves the goals and objectives that have been set. The purpose of measuring the effectiveness of local taxes is to understand the performance of the tax system, identify areas that need improvement, and provide information that can be used by local governments in tax policy planning. The results of effectiveness measurement can also be used to identify tax policies that are ineffective or need to be revised. Information on tax effectiveness helps in budget planning, including the allocation of resources to projects and programs financed by tax revenues. Data on tax effectiveness assists local governments in making decisions related to changes in tax rates, incentive policies, or other tax reforms (Asmaniar, 2023; Huda & Wicaksono, 2021; Sari, 2020).

The measurement of local tax contributions to PAD needs to be measured for tax performance evaluation. These measurements help in understanding the extent to which local taxes are successful in generating the revenue needed to support various public programs and services in the region. Information on local tax contributions to PAD is an important element in budget planning. It assists local governments in setting spending priorities and ensures that sufficient resources are allocated to projects financed by PAD. A well-measured local tax contribution can assist local governments in making decisions related to tax policy. If local tax contributions are low, local governments may need to consider more effective tax policies or find alternative sources of revenue. The ability of local governments to generate their own revenue, including from local taxes, reflects the degree of financial independence. The higher the contribution of local taxes to PAD, the more independent local governments are in financing local programs and services without relying too much on fund transfers from the central government. The measurement of local tax contributions to PAD supports transparency and accountability in regional financial management. This allows citizens and other stakeholders to monitor the extent to which local governments are successful in managing local taxes (R. Ariyanti et al., 2020; Charisma & Zakaria, 2022; Dewanti, 2021; Fujianti & Sachintania, 2021; Maharani & Sari, 2021; Mewo et al., 2021; Permatasari & Wicaksono, 2022; Yuniati & Yuliandi, 2021).

Bangka Belitung is the province that will contribute the most to the Indonesian economy in 2022 (babelprov.go.id), which is 106.94%. Contributions that contribute to central government revenues are: tin mining, tourism, fisheries, palm oil, and trade. Bangka Belitung has seven local governments, namely the Government of Pangkalpinang City, Bangka Regency, West Bangka Regency, Central Bangka Regency, South Bangka Regency, Belitung Regency, and East Belitung Regency (Saddiyah & Valeriani, 2020). Regional revenue and regional budget are highest in Bangka district. This is shown in figure 1 below:

Kab/Kota	Anggaran APBDP 2020 (Rp Miliar)	Tw IV 2020		Anggaran APBD 2021 (Rp Miliar)	Triwulan IV 2021		Pertumbuhan Realisasi (% YoY)
		Realisasi (Rp Miliar)	% Realisasi		Realisasi (Rp Miliar)	% Realisasi	
Pendapatan Daerah							
Kota Pangkalpinang	838,10	843,38	100,63%	915,12	948,31	103,63%	12,44%
Kab. Bangka	1.140,96	1.136,65	99,62%	1.150,55	1.181,67	102,70%	3,96%
Kab. Bangka Tengah	918,49	906,84	98,73%	908,22	896,00	98,65%	-1,19%
Kab. Bangka Barat	884,58	804,97	91,00%	935,59	846,60	90,49%	5,17%
Kab. Bangka Selatan	845,29	760,22	89,94%	880,76	812,08	92,20%	6,82%
Kab. Belitung Timur	802,62	749,70	93,41%	847,61	845,87	99,79%	12,83%
Kab. Belitung	970,15	957,02	98,65%	964,35	1.016,29	105,39%	6,19%
Total Pendapatan	6.400,23	6.158,82	96,23%	6.602,21	6.546,82	99,16%	6,30%
Belanja Daerah							
Kota Pangkalpinang	977,09	887,56	90,84%	1.006,94	903,16	89,69%	1,76%
Kab. Bangka	1.270,84	1.152,65	90,70%	1.265,19	1.172,45	92,67%	1,72%
Kab. Bangka Tengah	974,21	908,47	93,25%	961,26	872,47	90,76%	-3,96%
Kab. Bangka Barat	984,63	890,60	90,45%	934,20	819,26	87,70%	-8,01%
Kab. Bangka Selatan	895,48	778,70	86,96%	883,69	726,56	82,22%	-6,70%
Kab. Belitung Timur	903,13	742,83	82,25%	952,89	839,61	88,11%	13,03%
Kab. Belitung	1.167,24	1.032,02	88,42%	1.086,43	995,24	91,61%	-3,56%
Total Belanja	7.172,63	6.392,84	89,13%	7.090,60	6.328,75	89,26%	-1,00%
Surplus/Defisit	-772,41	-234,02		-488,39	218,08		

Sumber: Badan Keuangan Daerah Kabupaten / Kota di Prov. Kep. Bangka Belitung, diolah

Figure 1. Regional Revenue and Regional Budget of Bangka Belitung Province

The largest contributor to the revenue of Bangka Belitung province is Bangka Regency. The district consists of sub-districts. Belinyu sub-district is one of the sub-districts of Bangka regency that has regional income potential from the tourism sector. Only tourism in the sub-district is not neatly maintained. Another problem faced by Belinyu sub-district is the lack of public awareness of paying taxes. Taxpayers have not yet reported their taxes to local governments.

Measurement of the effectiveness and contribution of local taxes to PAD has been very much discussed in research such as: (D. Ariyanti & Yudhaningsih, 2020; Asmaniar, 2023; Bernardin & Pertiwi, 2020; Charisma & Zakaria, 2022; H. P. Dantes & Lasminiasih, 2021; Dewanti, 2021; Dewi & Ratnadi, 2021; Effendi, 2021; Fauziah, 2021; Fitriano & Ferina, 2021b, 2021a; Fujianti & Sachintania, 2021; Geovani, 2020; Heriasman & Suwaji, 2021; Huda & Wicaksono, 2021; Khoiriyah, 2020; Lovianna & Rahmi, 2022; Maharani & Sari, 2021; Mewo et al., 2021; Muis et al., 2021; Mulatsih et al., 2022; Naibaho et al., 2021; Nasution, 2022; Nini & Pebriani, 2020; Nisa & Arif, 2022; Permatasari & Wicaksono, 2022; D. Pratiwi et al., 2021; E. H. Pratiwi, 2020; Putri & Wicaksono, 2021; Rahmatika, 2021; Renggo, 2021; Sari, 2020; Taroreh, 2022; Wahyuni & Arief, 2020; Wicaksono & Huda, 2022; Yuniati & Yuliandi, 2021; Yunita & Fahriani, 2020). Previous research measured the effectiveness and contribution of building taxes, entertainment taxes, restaurant taxes, and transportation taxes and other taxes. The difference between this study and previous studies is the variables used, namely entertainment, restaurant and hotel taxes on PAD.

The contribution of this study is how effective local taxes (restaurant tax, entertainment tax, and hotel tax) are on PAD. In addition, this study measures the contribution of local taxes to PAD. After that, group from the measurement results whether classified as not good to very good. Belinyu sub-district is the location of research because the original income of Belinyu sub-district has great potential to become a source of income.

Problem statement

1. How does effective local tax on local original government revenue?

2. How does local tax contribute to local government revenue?

Purpose of the study

1. To determine the effectiveness of local taxes on local original revenue.
2. To find out the contribution of local taxes to local original revenue.

METHOD

The research method used in data collection is descriptive quantitative research and uses secondary data. Descriptive quantitative is a type of research used for this research aimed at analyzing data and presented by describing or describing it. Data processed and information obtained through existing data in Belinyu about local taxes. Data was taken, processed, and researched to analyze the level of efficiency and contribution of local taxes in Belinyu District, Bangka Regency. The research measurement period is 2018-2022. The data used is monthly data. The dependent variable is local native income (PAD). The free variables are local taxes, namely entertainment tax, restaurant tax and hotel tax.

The grouping of effectiveness and contribution measurements is as follows:

Table 1. Effectiveness measurement criteria

NO	Measurement results	Criterion
1	>100%	Highly Effective
2	90 – 100%	Effective
3	80 – 90%	Quite Effective
4	60 – 80%	Less Effective
5	< 60%	Ineffective

Source: Depdagri, Kepmendagri Nomor 690.900.329

Table 2. Contribution measurement criteria

NO	Measurement results	Criterion
1	0,00% - 10,00%	Very Bad
2	10,10% - 20,00%	Bad
3	20,10% - 30,00%	Keep
4	30,10% - 40,00%	Good enough
5	40,10% - 50,00%	Good
6	>50,00%	Excellent

Sumber: Depdagri, Kepmendagri Nomor 690.900.329

The effectiveness ratio describes the ability of local governments to realize planned local revenue compared to targets set based on the real potential of the region. So it is formulated

$$Efektivitas = \frac{Income Realisation}{Income Target} \times 100\%$$

The concept of contribution associated with local taxes (restaurants, entertainment and hotels) will know how much the local tax gives to the Local Original Revenue (PAD). The higher the contribution ratio, the greater the involvement of local taxes (entertainment, restaurants and hotels) to local original income. The contribution rate of local tax to PAD can be calculated using the formula:

$$\text{Contribute} = \frac{\text{local tax revenue realisation}}{\text{local original government realisation}} \times 100\%$$

Research Stages:

1. Data Collection
2. Data Processing
 - a. Measurement of effectiveness and contribution
 - b. Classification of effectiveness and contribution
1. Data Analysis
2. Conclusion

RESULTS AND DISCUSSION

The results of the restaurant tax realization research, which can be collected from January 2018 to December 2022, can be described as follows:

Table 3. Realisasi Pajak Asli Daerah Rumah Makan

LOCAL TAX NAME	YEAR				
	2018	2019	2020	2021	2022
Restaurant	Rp	Rp	Rp	Rp	Rp
JANUARY	4,817,600	2,300,000	3,325,000	2,295,000	2,665,000
FEBRUARY	4,964,600	2,450,000	3,325,000	2,295,000	3,213,400
MARCH	4,610,150	2,450,000	3,245,000	2,295,000	3,287,700
APRIL	4,756,550	2,738,200	1,640,000	2,295,000	2,774,000
MAY	4,565,050	2,662,505	1,605,000	2,295,000	2,774,000
JUNE	4,133,500	2,604,000	1,925,000	2,225,000	3,024,400
JULY	4,817,600	2,152,100	2,645,000	1,925,000	3,158,700
AUGUST	4,133,500	2,428,945	2,510,000	1,960,000	3,874,100
SEPTEMBER	4,565,050	3,025,000	2,495,000	2,045,000	3,990,900
OCTOBER	4,817,600	3,025,000	2,445,000	2,295,000	3,365,000
NOVEMBER	4,572,300	2,075,000	2,225,000	2,295,000	4,414,000
DECEMBER	4,610,150	2,805,000	2,200,000	2,295,000	3,165,000
TOTAL PAD/YEAR	55,363,650	30,715,750	29,585,000	26,515,000	39,706,200

Source: Monthly Financial Report (2023)

Based on table 3, it can be seen that restaurant tax revenue in 2019 decreased until 2021. This decrease was due to the 2019 world being hit by the covid-19 pandemic. In 2022, the

realization of the restaurant tax began to increase. This increase is due to the restriction policy starting to be relaxed.

Table 4. Hotel Tax Realization

LOCAL TAX NAME	YEAR				
	2018	2019	2020	2021	2022
HOTEL	Rp	Rp	Rp	Rp	Rp
JANUARY	2,620,000	2,835,000	750,000	750,000	2,500,000
FEBRUARY	2,920,000	3,520,000	750,000	750,000	2,775,000
MARCH	2,922,000	3,215,000	2,250,000	1,250,000	2,060,000
APRIL	3,764,500	3,737,000	750,000	1,250,000	2,060,000
MAY	3,725,000	3,135,000	750,000	1,250,000	2,910,000
JUNE	3,205,000	4,252,500	750,000	2,780,000	2,765,000
JULY	2,912,500	3,035,000	750,000	1,250,000	2,725,000
AUGUST	2,555,000	2,815,000	750,000	1,620,000	2,625,000
SEPTEMBER	3,162,500	2,740,000	750,000	2,100,000	1,950,000
OCTOBER	2,460,000	2,250,000	750,000	1,650,000	2,725,000
NOVEMBER	2,615,000	2,915,000	750,000	1,165,000	2,225,000
DECEMBER	3,682,500	2,250,000	750,000	1,250,000	1,950,000
TOTAL PAD/YEAR	35,544,000	36,699,500	10,500,000	17,515,000	29,270,000

Source: laporan keuangan bulanan (2023)

Based on table 2, it can be seen that the realization of hotel tax revenue also experienced the same thing as the realization of restaurant tax in 2018 and in 2019 still experienced normal income from previous years at Rp35,544,000.00 and Rp36,699,500.00. During the Covid-19 pandemic at the end of 2019 and 2020, hotel tax revenue began to decrease very drastically, from Rp36,699,500 to Rp10,500,000 (72%). This is due to the restrictions on gathering together so that hotel income tax has also decreased. However, in 2021, hotel tax revenue began to increase until 2022, although not like the previous year.

Table 5. Realization of Original Tax of Entertainment Area

LOCAL TAX NAME	YEAR				
	2018	2019	2020	2021	2022
ENTERTAINMENT	Rp	Rp	Rp	Rp	Rp
JANUARY	4,020,000	4,210,000	3,935,000	1,750,000	1,500,000
FEBRUARY	5,910,000	4,510,000	2,360,000	1,750,000	1,550,000
MARCH	5,070,000	4,460,000	2,360,000	1,750,000	1,550,000
APRIL	7,590,000	4,460,000	-	1,750,000	3,500,000
MAY	5,490,000	4,460,000	-	1,750,000	1,450,000
JUNE	13,890,000	3,410,000	-	2,170,000	5,600,000
JULY	8,590,000	3,935,000	-	1,450,000	2,800,000
AUGUST	8,590,000	3,935,000	1,600,000	2,350,000	1,050,000

SEPTEMBER	6,700,000	3,935,000	1,575,000	3,650,000	1,050,000
OCTOBER	4,412,500	3,885,000	1,575,000	2,000,000	1,400,000
NOVEMBER	4,362,50	3,935,000	1,575,000	3,050,000	1,401,000
DECEMBER	4,375,500	3,935,000	1,050,000	3,050,000	1,401,000
TOTAL PAD/YEAR	79,000,500	49,070,000	16,030,000	26,470,000.00	24,252,000

Source: monthly financial report (2023)

Based on table 5, it can be seen that entertainment tax revenue is higher than restaurant tax and hotel tax. However, in 2020 it experienced a decline because many entertainment venues were closed due to lack of visitors due to PSBB regulations due to covid. In 2021 it has begun to crawl but in 2022 it has decreased again. Entertainment tax revenue in 2022 should have increased because during this period the government's regulations on mutual restrictions have begun to be relaxed. Han added, At the end of 2019 until the end of 2020, entertainment tax revenue experienced a deficit, especially from April to July, there was no entertainment tax opinion at all because there were no visitors based on taxpayer information to the collection officer. This is due to the inconsistency of tax collectors in carrying out their duties and being affected by the COVID-19 pandemic. In 2021, entertainment tax revenue increased as covid-19 began to subside into 2022.

Local taxes during the COVID-19 pandemic have decreased because many restaurants, hotels and entertainment venues have closed. This greatly affects local original income in 2019-2020. Regional tax is collected by officers from UPT BPPKAD Belinyu District to be deposited into the regional treasury which becomes the original regional income. The original income of this area will return to the community in the form of regional development, public facilities both infrastructure and facilities. Restaurant tax is levied at a rate of 10%, hotel tax is levied at a rate of 10% and entertainment tax is divided into two, namely karaoke entertainment tax of 20% while entertainment tax of dexterity is levied at a rate of 15%. The rate in each type of tax levied by the local government varies from local tax. Each local tax rate is adjusted to the type of local tax collected.

**Table 6. Data on the Realization of PAD Belinyu District from 2018 to 2022
UPT BPPKAD, Belinyu District, Bangka Regency**

NO	KIND	PAD REALIZATION				
	LOCAL TAXES	2018	2019	2020	2021	2022
1	RESTAURANT	55,363,650	30,715,750	29,585,000	26,515,000	39,706,200
2	HOTEL	35,544,000	36,699,500	10,500,000	17,515,000	29,270,000
3	ENTERTAINMENT	79,000,500	49,070,000	16,030,000	26,470,000	24,252,000
TOTAL PAD		169,908,150	116,485,250	56,115,000	70,500,000	93,228,200

**Table 7. Belinyu District PAD Target from 2018 to 2022
UPT BPPKAD, Belinyu District, Bangka Regency**

NO	KIND	PAD TARGET				
	LOCAL TAXES	2018	2019	2020	2021	2022
1	RUMAH MAKAN	60,000,000	40,000,000	40,000,000	40,000,000	40,000,000
2	HOTEL	50,000,000.00	50,000,000	20,000,000	20,000,000	40,000,000
3	HIBURAN	80,000,000	55,000,000	20,000,000	30,000,000	30,000,000
TOTAL		190,000,000	145,000,000	80,000,000	90,000,000	110,000,000

The realization of PAD Belinyu District reached Rp.169,908,150.00 in 2018. The decline in PAD began to occur in 2019 so that it was Rp.116,485,250.00. In 2020, it decreased to Rp.56,115,000.00, this was due to the COVID-19 pandemic hitting Belinyu District. The realization of PAD Belinyu District began to increase to Rp.70,500,000.00 in 2021 and until 2022 it has also increased to Rp.93,228,200.00. Based on the source of revenue from the tourism sector, the largest tax realization is from the entertainment sector, then, restaurants and then hotels. Local governments still need to increase revenue from the hotel and restaurant sector.

The target of PAD Belinyu District each year is shown in table 7 based on the regional budget. Every year the revenue target will experience a difference. The budget target is adjusted to the regional economic goals.

Based on the data that has been collected, effectiveness and contribution measurements are carried out. The effectiveness of local taxes is a description of the state of achievement of a region in realizing local original revenues set by local governments compared to targets set by local governments. Contribution is the amount of local tax donated to local government which goes into local original income.

EFFECTIVENESS MEASUREMENT

The calculation of effectiveness based on the data that has been collected can be described as follows:

Table 8. Belinyu District Regional Tax Effectiveness Rate 2018-2022

YEAR	TARGET	REALIZATION	EFEKTIF (%)	CONCLUSION
2018	190,000,000	169,908,150	89.43	QUITE EFFECTIVE

2019	145,000,000	116,485,250	80.33	QUITE EFFECTIVE
2020	80,000,000	56,115,000	70.14	LESS EFFECTIVE
2021	90,000,000	70,500,000	78.33	LESS EFFECTIVE
2022	110,000,000	93,228,200	84.75	QUITE EFFECTIVE

Source: processed data (2023)

From table 8, we can see the results of the analysis of the effectiveness of local taxes in Belinyu sub-district from 2018 to 2023. The lowest level of effectiveness compared to other years in 2020. The effectiveness rate of local taxes in 2018 reached 89.43%, in 2019 it reached 80.33%, in 2020 it reached 70.14%, in 2021 it reached 78.33%, and in 2022 it reached 84.75%. The highest level of effectiveness occurred in 2018. Based on the results of the analysis, the average percentage of effectiveness of local taxes on the original revenue of Belinyu sub-district from 2018 to 2022 is 80.60% with the criteria of being quite effective.

Covid 19 has had an impact on regional revenues. This can be seen in the measurement of the effectiveness of regional taxes in 2020 and 2021, the effectiveness of regional revenues measured from regional taxes is still in an ineffective condition. The overall revenue effectiveness of Belinyu sub-district in the 2018-2022 period is quite effective. The government needs to improve its effectiveness by improving economic performance, especially in performance.

CONTRIBUTION MEASUREMENT

Table 9. Local Tax Contribution to PAD

YEAR	PAD TARGET	PAD REALIZATION	CONTRIBUTION (%)	CONCLUSION
2018	190,000,000	210,000,000	90.48	SANGAT BAIK
2019	145,000,000	160,000,000	90.63	SANGAT BAIK
2020	80,000,000	100,000,000	80.00	SANGAT BAIK
2021	90,000,000	100,000,000	90.00	SANGAT BAIK
2022	110,000,000	115,000,000	95.65	SANGAT BAIK

Source: processed data (2023)

Based on the analysis that has been carried out as shown in table 9, the contribution of local taxes to the original revenue of Belinyu sub-district has fluctuated. It can be seen that in 2020 the contribution was the smallest, which was 80.00%. This is because the realization of local taxes in the same year also experienced a reduction. The number of tax objects has also decreased. The largest contribution in 2022 was 95.65% while in 2018, 2019, 2021 the contribution was 90.48%, 90.63%, 90.00%. Thus, it can be concluded that the contribution of local taxes from 2018 to 2022 in Belinyu sub-district in general can be said to be very good.

Having a very large level of local tax contribution to local original revenue will provide benefits for local governments in accelerating community economic development and structural development of local government itself. Based on the results of the analysis, the average percentage of local tax contribution to the original revenue of Belinyu sub-district from 2018 to 2022 is 89.60% with very good contribution criteria.

CONCLUSION AND IMPLICATION

Conclusion

Based on the results of research on the effect of local taxes on local original revenue, the following can be concluded:

1. Based on the results of the analysis of the effectiveness of local taxes in Belinyu sub-district, in 2018 it had an effectiveness rate of 89.43% Quite Effective, in 2019 it had an effectiveness rate of 80.33% Quite Effective, in 2020 it had an effectiveness rate of 70.14% Less effective, in 2021 it had an effectiveness rate of 78.33% Less effective and in 2022 it had an effectiveness rate of 84.75% Quite Effective. The effectiveness of local taxes in Belinyu sub-district for the period 2018 to 2022 averaged 80.60% quite effective.
2. Based on the results of the analysis of the contribution of local taxes to the original income of Belinyu sub-district, the contribution of tshun 2018 was 90.48%, in 2019 it was 90.63%, in 2020 it was 80.00%, in 2021 it was 90.00% and in 2022 it was 95.65%. The contribution of local taxes to local original revenue for the period 2018 to 2022 averaged 89.60% in the good category.

Implication

1. Local governments, especially BPPKAD (Regional Revenue and Asset Management Agency) as the regional apparatus that manages regional taxes must be consistent in collecting regional taxes and taxpayers must pay regional taxes every month in accordance with applicable regulations. In addition, local governments and taxpayers must cooperate well in order to achieve maximum local original revenue according to the targets set by local governments. Local governments should schedule socialization of local taxes to taxpayers every three months and improve performance in conducting accurate regional tax data collection in the field and conducting proper supervision of local tax sources so that there are no irregularities in the field.
2. UPT Regional Revenue and Asset Management Agency of Belinyu District to improve its performance in collecting regional taxes for local tax revenue to increase. The increase in local tax contributions will affect the increase in local original revenue, so that it can assist the government in managing local taxes for regional development itself, especially Belinyu sub-district.

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