

Analysis of Potential Motor Vehicle Tax Opportunities and Motor Vehicle Title Transfer Fee Opsens: Study in Central Lombok Regency

Sheryl Yasina Hariadi^{1*}, Baiq Anggun Hilendri², Rini Ridhawati³
University of Mataram

Corresponding Author: Baiq Anggun Hilendri hilendria@unram.ac.id

ARTICLE INFO

Keywords: Taxes, Opsen, Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Regional Income

Received : 23, March

Revised : 24, April

Accepted: 25, May

©2024 Hariadi, Hilendri, Ridhawati, This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This research aims to map regional revenue potential when the Opsen PKB and Opsen BBNKB schemes are implemented in the Central Lombok Regency. Quantitative methods using data on the number of motorized vehicles, regional tax targets and realization, gross regional domestic product, and regional income are used in this research to measure tax performance and analyze potential tax opportunities. The results of this research are that the PKB revenue ratio is in the medium category. BBNKB is in the low category, tax effort PKB and BBNKB are in the very low category, the elasticity ratio of both shows elastic results, the PKB collection ratio has an average of 7%, and BBNKB 6%, the effectiveness ratio of PKB is in the effective category, BBNKB is in the quite effective category. The results of the analysis of potential tax opportunities show an increase in revenue for Central Lombok Regency.

INTRODUCTION

Indonesia consists of many provinces, districts, and cities which each have their own local governments. The Indonesian central government faces difficulties in coordinating many regions, so the government created a new policy regarding the relationship between the central government and regional governments, namely Law no. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD). It was created in response to regional coordination challenges.

By implementing regional autonomy, local governments can change the way they manage resources according to their own potential and interests, without relying on central subsidies. Each region must be able to seek financial resources within its own territory if there is broad, real and responsible regional autonomy.

Regional Original Income (PAD) is a financial source that has been mentioned. PAD is regional revenue originating from original regional economic sources, such as taxes and levies. By increasing PAD, funds owned by regional governments will increase and the level of regional autonomy will increase, which can contribute to the economy and regional development. Increasing PAD is one way to increase regional income. This means increasing several PAD items, such as regional taxes, regional levies and tax opportunities.

Regional taxes are one of the local resources that requires the greatest attention in terms of identifying and using existing potential, because regional taxes play an important role in regional development. The greater the regional tax revenue, the greater the income available to carry out regional development (Fajriana. L. Efendy, 2022).

In order to require regional taxation authority to increase regional tax revenues, which can support funding for regional development, the government, in Law no. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, creates a new policy, namely the imposition of Tax Opsen which is an additional levy from the percentage of tax owed. This opportunity consists of the Motor Vehicle Tax Option (PKB), the Motor Vehicle Title Transfer Fee Option (BBNKB), and the Non-Metal Mineral and Rock Option (MBLB). The formation of opsen is expected to strengthen collaboration between provincial and district/city governments in collecting regional taxes through opsen (Hilmiyah et al., 2023).

This research was conducted with the aim of mapping the regional revenue potential of Central Lombok Regency through the Opsen PKB and Opsen BBNKB mechanisms. It is hoped that this research can add to the

literature regarding the potential for regional revenue if the Opsen scheme is implemented.

LITERATURE REVIEW

The government implements economic policies to improve the economy through tax collection and state spending, referred to as fiscal policy. The aim is to improve employment prospects, increase state revenues, and stabilize overall prices. Fiscal policy allows the government to improve public services and the welfare of the population.

Regional Original Income (PAD), according to Law No. 1 of 2022 concerning financial relations between the central government and regional governments, is regional income obtained from regional taxes, regional levies, results of separated wealth management, and other local original income permitted by law. To enable decentralization, regional governments are authorized to use Regional Original Income (PAD). Some of the legal bases governing local original income are contained in:

1. Law no. 33 of 2003 concerning the Financial Balance between the Central Government and Regional Governments.
2. Law no. 23 of 2014 concerning Regional Government.
3. Law no. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

Following are several definitions of Regional Original Income (PAD) according to experts:

1. Original Regional Income (PAD) is revenue charged by the region in accordance with current laws and regulations and comes from regional sources in the area (Baldric, 2017)
2. According to Carunia (2017), Regional Original Income (PAD) is revenue which shows that the greater the regional financial capacity to carry out development, the greater the role of PAD in regional finances. PAD is income obtained from various sources in one's own region.
3. According to Carunia (2017), Regional Original Income (PAD) is revenue, which shows that the greater the regional financial capacity to carry out development, the greater the role of PAD in regional finances. PAD is income obtained from various sources in one's region.

According to Carunia (2017), Regional Original Income (PAD) is revenue, which shows that the greater the regional financial capacity to carry out development, the greater the role of PAD in regional finances. PAD is income obtained from various sources in one's region:

- A. Taxes collected by the Provincial Government:
 - 1. Motor Vehicle Tax (PKB).
 - 2. Motor Vehicle Title Transfer Fee (BBNKB).
 - 3. Heavy Equipment Tax (PAB).
 - 4. Motor Vehicle Fuel Tax (PBBKB).
 - 5. Surface Water Tax (PAP).
 - 6. Cigarette Tax.
 - 7. Non-Metal and Rock Mineral Tax Opportunities (MBLB).
- B. Taxes collected by the Regency/City Government:
 - 1. Rural and Urban Land and Building Tax (PBB-P2).
 - 2. Land and Building Rights Acquisition Fee (BPHTB).
 - 3. Certain Goods and Services Tax (PBJT).
 - 4. Advertisement tax.
 - 5. Ground Water Tax (PAT).
 - 6. Non-Metal and Rock Mineral Tax (MBLB).
 - 7. Swallow's Nest Tax.
 - 8. Motor Vehicle Tax Option (PKB).
 - 9. Opson for Transfer of Motor Vehicle Title Fee (BBNKB).

Based on Law no. 1 of 2022, PKB opson or motor vehicle tax opson is defined as an opson imposed by districts/cities on PKB principal in accordance with statutory provisions. Meanwhile, opson itself means levying additional taxes according to a certain percentage. For motor vehicle ownership, transfer fees (BBNKB) are levied at a certain percentage of the BBNKB principal charged by the district/city.

METHODOLOGY

This research is quantitative research using secondary data in the form of numbers as an analytical tool. The secondary data used are district/city motor vehicle data in West Nusa Tenggara Province, regional tax targets and realization in West Nusa Tenggara Province, gross regional domestic product (GRDP) data in West Nusa Tenggara Province, and regional original income (PAD) data. In West Nusa Tenggara Province and Central Lombok Regency for 2019-2023.

The quantitative method used in this research uses a quantitative descriptive approach. With this approach, performance analysis and potential analysis are carried out to determine the potential for receiving PKB opportunities and BBNKB opportunities. The purpose of performance analysis is to determine the performance of motor vehicle tax (PKB) and motor vehicle title transfer tax (BBNKB), which serves as a basis for calculating PKB opportunities and BBNKB opportunities in order to map the potential for PKB

opportunities and BBNKB opportunities. Potential analysis, on the other hand, aims to simulate revenue when the PKB option and BBNKB option are used and compare it with the profit-sharing scheme previously implemented..

RESEARCH RESULT

Performance analysis

Hilmiyah et al. (2023) state that the analysis of the performance of regional taxes that are managed and increased is carried out to analyze the condition of regional taxes and can be measured in five ways, as follows:

1. Acceptance ratio

In their research, Hilmiyah et al. (2023) measure tax performance by calculating the contribution of regional tax revenues to Regional Original Income (PAD). The following is the formula for calculating tax performance, namely (Karo et al., 2019):

$$Acceptance\ Ratio = \frac{Tax\ Type}{PAD} \times 100\% \quad (1)$$

Table.1 Categorization of Revenue Ratio Amounts

Percentage	Criteria
0,00 - 10%	Very less
10 - 20,10%	Less
20,10 - 30%	Currently
30,10 - 40%	Pretty good
40,10 - 50%	Good
>50%	Very good

2. Tax effort

Indicator *Tax Effort* measures the efficiency of a country using tax mechanisms to generate revenue. As tax efforts increase, the possibility of obtaining tax funds also increases (Hilmiyah et al., 2023). In measurement *Tax Effort*, the following formula is used:

$$Tax\ Effort = \frac{Tax}{Sectoral\ GDP} \times 100\% \quad (2)$$

Table.2 Categorization of Quantities *Tax Effort*

Percentage	Criteria
0 - 25%	Very low
26 - 50%	Low
51 - 75%	Currently
76 - 100%	Height

3. Tax elasticity

The regional tax elasticity ratio measures the responsiveness of regional tax revenues to economic fluctuations. This ratio is used to assess the impact of economic changes on regional tax collection activities (Fajriana. L. Efendy, 2022).

$$Tax\ Elasticity = \frac{\% \Delta PAD}{\% \Delta GRDP} \quad (3)$$

Table.3 Categorization *Tax Elasticity*

Mark	Criteria
$E > 1$	Elastic
$E < 1$	Inelastic
$E = 1$	Unitary Elastic
$E = \infty$	Perfect Elastic
$E = 0$	Perfectly Inelastic

4. Growth Ratio

The regional tax growth ratio functions as an indicator measuring the ability of regional governments to increase their effectiveness in collecting regional taxes over successive periods, regardless of whether the regional tax growth rate is positive or negative. Regional government tax collection performance will be positive in line with the growth of regional tax revenues (Mahmudi, quoted in Fajriana. L.Efendy, 2022)

$$Growth\ Ratio = \frac{PD_{t-1} - PD_{t-0}}{PD_{t-0}} \times 100\% \quad (4)$$

5. Collection ratio

In measuring the collection ratio, effectiveness analysis is used, which is an evaluation of the efficiency of PAD collection. Performance is said to be effective if the quantity of achievement and realization is in accordance with the target or budget that has been set (Darmawanto & Mufidah, 2023).

$$Collection\ Ratio = \frac{Realization\ of\ Tax\ Revenue}{Tax\ Revenue\ Target} \times 100\% \quad (5)$$

Table.4 Effectiveness Criteria

Percentage	Criteria
<60%	Ineffective
60% - 80%	Less effective
80% - 90%	Effective enough
90% - 100%	Effective
>100%	Very effective

Potential Analysis

Analyzing potential income through the opsen scheme is done by calculating the amount of local government revenue using the profit-sharing scheme rates and opsen scheme rates.

DISCUSSION

Performance Analysis

1. Acceptance ratio

The revenue ratio is measured by calculating the amount of PKB and BBNKB revenue to PAD in NTB Province, where the greater the contribution, the greater the local original income from the tax sector, which will be used to finance expenses.

Table.5 Development of PKB revenue ratio to PAD in NTB Province
 2019-2023

Year	Total CLA	Overall PAD Total	Tax Ratio
1	2	3	4 = (2/3)

			*100%
2019	437.162.593.976	1.807.482.745.855	24,2%
2020	431.770.395.544	1.815.690.092.106	23,8%
2021	462.267.574.746	1.888.456.286.096	24,5%
2022	512.761.925.916	2.292.065.852.875	22,4%
2023	543.719.228.162	2.788.986.940.955	19,5%
Rate - rate			22,9%

The calculation results in the table above show the ratio of PKB revenue to PAD in NTB Province in the 2019 - 2023 period, which on average is in the medium category, namely 22.9%, the highest revenue ratio is 24.5% in 2021 and The lowest revenue ratio is at 19.5% in 2023. From 2019 to 2022, the PKB revenue ratio is in the medium category, and in 2023, the revenue ratio is in the low category.

Table.6 Development of BBNKB revenue ratio to PAD in NTB Province 2019-2023

Year	Total BBNKB	Overall PAD Total	Tax Ratio
1	2	3	4 = (2/3) *100%
2019	404.010.279.256	1.807.482.745.855	22,4%
2020	281.722.945.739	1.815.690.092.106	15,5%
2021	318.728.070.908	1.888.456.286.096	16,9%
2022	353.846.131.688	2.292.065.852.875	15,4%
2023	435.506.730.204	2.788.986.940.955	15,6%
Rate - rate			17,2%

In the table above, it can be seen that the ratio of BBNKB tax revenue to the total PAD in NTB Province was the highest in 2019, namely 22.4%, and the lowest in 2022 at 15.4%, so the average of the BBNKB tax revenue ratio is 17.2%.

The average BBNKB tax revenue ratio is in the low category, except in 2019, which was in the medium category.

2. Tax Effort

Table.7 Development *Tax Effort* PKB in NTB Province, 2019 – 2023

Year	Total CLA	Total Transport Sector GDP	<i>Tax Effort</i>
1	2	3	$4 = (2/3) * 100\%$
2019	437.162.593.976	9.721.730.000.000	4,5%
2020	431.770.395.544	6.709.970.000.000	6,4%
2021	462.267.574.746	7.073.870.000.000	6,5%
2022	512.761.925.916	8.761.340.000.000	5,9%
2023	543.719.228.162	9.919.190.000.000	5,5%
Rate - rate			5,8%

The table above shows the results of the PKB tax effort in NTB Province, which shows that the local government's ability to collect PKB is still very low. Mark tax effort was highest in 2021, with a percentage of 6.5%, and tax effort was lowest in 2019, with a percentage of 4.5%.

Table.8 Development *Tax Effort* BBNKB in NTB Province, 2019 – 2023

Year	Total BBNKB	Total Transport Sector GDP	<i>Tax Effort</i>
1	2	3	$4 = (2/3) * 100\%$
2019	404.010.279.256	9.721.730.000.000	4,2%
2020	281.722.945.739	6.709.970.000.000	4,2%
2021	318.728.070.908	7.073.870.000.000	4,5%
2022	353.846.131.688	8.761.340.000.000	4,0%
2023	435.506.730.204	9.919.190.000.000	4,4%

Rate - rate	4,3%
-------------	------

The table above shows the tax effort of BBNKB in NTB Province, which shows that the local government's ability to collect BBNKB still needs to improve. Mark's tax effort was the highest in 2021, at 4.5%, and the lowest in 2022, at 4%.

3. Tax Elasticity

The regional tax elasticity ratio is intended to measure the degree of sensitivity of regional tax collection to changes in the economy. The following are the results of calculating the elasticity ratio of regional taxes for the PKB and BBNKB types in the NTB Province:

Table.9 Development Tax Elasticity PKB in NTB Province, 2019 – 2023

Year	Changes to the CLA	Changes in Transportation Sector GDP	Tax Elasticity
1	2	3	$4 = (2/3) * 100\%$
2019	48.070.178.291	334.786.500.000	14,4%
2020	(5.392.198.432)	(3.011.760.000.000)	0,2%
2021	30.497.179.202	363.900.000.000	8,4%
2022	50.494.351.170	1.687.470.000.000	3,0%
2023	30.957.302.246	1.157.850.000.000	2,7%
Rate - rate			5,7%

Based on the table above, the average elasticity of GDP in the transportation sector towards PKB in NTB Province over 5 years is 5.7%, which, according to the indicator, is in the elastic category. The percentage value of 5.7%, which is included in the elastic category, means that the influence of GDP growth is sensitive (elastic) to PKB growth in NTB Province. Percentage tax elasticity, the lowest in 2020, was 0.2%, and the highest in 2021, was 8.4%.

Table.10 Development Tax Elasticity BBNKB in NTB Province, 2019 – 2023

Year	BBNKB changes	Changes in Transportation Sector GDP	Tax Elasticity
1	2	3	4 = (2/3) *100%
2019	46.104.828.400	334.786.500.000	13,8%
2020	(122.287.333.517)	(3.011.760.000.000)	4,1%
2021	37.005.125.169	363.900.000.000	10,2%
2022	35.118.060.780	1.687.470.000.000	2,1%
2023	81.660.598.516	1.157.850.000.000	7,1%
Rate - rate			7,4%

Based on the table above, the average elasticity of GDP in the transportation sector towards BBNKB in NTB Province over 5 years is 7.4%, which, according to the indicator, is in the elastic category. The percentage value of 7.4%, which is included in the elastic category, means that the influence of GDP growth is sensitive (elastic) to BBNKB growth in NTB Province – percentage tax elasticity the lowest in 2022 at 2.1% and the highest in 2021 at 10.2%.

4. Growth Ratio

The growth ratio of regional taxes such as PKB and BBNKB is used to measure the extent of the government's ability to maintain and increase the success that has been achieved from the previous period to the next. In this research, the growth ratio of PKB and BBNKB for NTB Province will be shown in 5 years, namely from 2019 to 2023. The following is a table of the growth ratio for regional taxes such as PKB and BBNKB in NTB Province:

Table.11 Growth of PKB and BBNKB in NTB Province, 2019 – 2023

No.	Tax Type	2019	2020	2021	2022	2023	Rate-rate
1.	CLA	12%	-1%	7%	11%	6%	7%
2.	BBNKB	13%	-30%	13%	11%	23%	6%

The table above shows the percentage growth of PKB and BBNKB in NTB Province over the last five years. The average growth in this tax is 7% for PKB and 6% for BBNKB. In 2019, PKB achieved the highest growth, namely 12%, and for BBNKB, it reached 23% in 2023. In 2020, both PKB and BBNKB showed percentage growth in negative numbers, namely -1% for PKB and -30% for BBNKB.

5. Collection Ratio

The collection ratio shows the regional government's ability to collect regional taxes in accordance with targeted regional tax revenues. It is obtained by comparing the realization of regional tax revenues with the target of regional tax revenues in the APBD for the relevant fiscal year. From the results of the realization of original regional income and the target of original regional income revenue in NTB Province, the ratio of original regional income collection can be known.

Table.12 PKB Collection Ratio in NTB Province, 2019 - 2023

Year	Target PKB	Realization of PKB	Collection Ratio
1	2	3	$4 = (3/2) * 100\%$
2019	407.690.000.000	437.162.593.976	107,23%
2020	415.000.000.000	431.770.395.544	104,04%
2021	513.156.000.000	462.267.574.746	90,08%
2022	494.500.000.000	512.761.925.916	103,69%
2023	540.218.000.000	543.719.228.162	100,65%
Rate - rate			101,14%

The results of calculating the PKB collection ratio in NTB Province over the last 5 years are depicted in the table above, with an average of 101.14% which is in the very effective category. 2019 was the most successful year for the regional government in collecting motor vehicle taxes exceeding the target set with a ratio reaching 107.23%, while the lowest collection ratio was in 2021, with a percentage of 90.08%.

Table.13 BBNKB Collection Ratio in NTB Province, 2019 – 2023

Year	BBNKB target	Realization of BBNKB	Collection Ratio
1	2	3	$4 = (3/2) * 100\%$
2019	381.000.000.000	404.010.279.256	106,04%
2020	350,237.697.582	281.722.945.739	80,44%
2021	395,600.071.000	318.728.070.908	80,57%
2022	417.437.000.000	353.846.131.688	84,77%
2023	463.000.000.000	435.506.730.204	94,06%
Rate - rate			89,17%

The results of calculating the BBNKB collection ratio in NTB Province over the last five years are depicted in the table above, with an average of 89.17% which is in the quite effective category. 2019 was the most successful year for the local government in collecting motor vehicle taxes exceeding the target set with a ratio reaching 106.04%, while the lowest collection ratio was in 2020 with a percentage of 80.44%.

Opsen Potential Analysis

The potential revenue from tax opportunities, both motor vehicle tax and motor vehicle title transfer tax, can be viewed from the estimated value of the district/city PKB and BBNKB. The estimate uses the assumption that the sales value of motor vehicles and the tax rate percentage are almost the same. The following is a table calculating the estimated revenue for provincial and district/city governments if the PKB option is implemented.

Table.14 Potential revenue from Opsen PKB in Central Lombok Regency

Year	PKB Profit Sharing Scheme		PKB Opsen Scheme	
	NTB Regional Government Acceptance	Attic Local Government Reception	NTB Regional Government Acceptance	Attic Local Government Reception
2019	60.444.109.677,00	19.604.429.443,00	36.444.242.599,37	24.053.200.115,58
2020	60.709.557.729,	13.257.051.965,	36.604.292.160,	24.158.832.825,

	00	50	13	69
2021	65.942.607.643,00	13.660.043.347,50	39.759.513.431,81	26.241.278.864,99
2022	73.244.705.561,00	17.196.204.445,00	44.162.248.941,19	29.147.084.301,19
2023	79.580.104.228,00	18.418.274.550,00	47.982.121.666,88	31.668.200.300,14

The calculation results show the estimated regional government revenue if the PKB opsen scheme is implemented, as shown in the table above. The revenue of the regional government of NTB Province decreases when the tax opportunity scheme is implemented because the provincial government's tariff decreases by 0.675%, from 1.7% to 1.025%. Meanwhile, Central Lombok Regency regional government revenue will increase if the opsen scheme is implemented.

Analysis of the potential revenue from the BBNKB opsen in Central Lombok Regency is calculated using the tariff if the BBNKB opsen scheme is implemented, namely 66% of the BBNKB tax. The following is a table of calculation results if the BBNKB opsen scheme is implemented..

Table.15 Potential revenue from BBNKB Opsen in Central Lombok Regency

Year	BBNKB Profit Sharing Scheme		BBNKB Opsen Scheme	
	NTB Regional Government Acceptance	Attic Local Government Reception	NTB Regional Government Acceptance	Attic Local Government Reception
2019	64.626.004.827,00	18.833.160.155,00	38.775.602.896,20	25.591.897.911,49
2020	48.755.226.799,00	12.106.701.760,50	29.253.136.079,40	19.307.069.812,40
2021	51.853.038.932,00	12.338.238.143,50	31.111.823.359,20	20.533.803.417,07
2022	64.735.185.623,00	17.554.426.864,00	38.841.111.373,80	25.635.133.506,71
2023	88.094.660.228,00	20.479.859.200,00	52.856.796.136,80	34.885.485.450,29

The table above shows that the Central Lombok Regency regional government's revenue is higher when implementing the BBNKB opsen scheme than when using the profit-sharing scheme.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the discussion above, the research results obtained from the Analysis of Potential Motor Vehicle Tax Opportunities and Motor Vehicle Title Transfer Fee Opsens Study in Central Lombok Regency are as follows:

Analysis of the performance of PKB and BBNKB for the 2019 - 2023 period was measured using five different instruments. First, based on the PKB revenue ratio, the average contribution is 22.9%, which is in the medium category, and for the BBNKB revenue ratio, the average contribution is 17.2%, which is in the low category. Second, based on the tax effort of PKB and BBNKB in NTB Province, it shows that the capacity of local governments is still very low, namely an average of 5.8% for PKB and 4.3% for BBNKB. Third, the elasticity ratio of PKB is in the elastic category, with an average of 5.7% and 7.4% for BBNKB in the elastic category. Fourth, the growth ratio for PKB has an average of 7%, and BBNKB has an average of 6%. Fifth, the collection ratio for PKB over the last five years has averaged 101.14% which is in the very effective category, while for BBNKB, the average has been 89.17%, which is in the quite effective category.

The potential revenue from the PKB and BBNKB opsen can be determined by calculating revenue using the latest tariffs after the opsen scheme is implemented. The calculation uses the total revenue from PKB and BBNKB in 2019 - 2023. The calculation results prove that district/city revenue increases with the implementation of the opportunity scheme compared to using the profit sharing scheme.

ADVANCED RESEARCH

Future researchers are expected to obtain more information regarding tax revenue data for each type of vehicle in order to obtain new research results.

ACKNOWLEDGMENT

This research was able to be carried out well thanks to assistance from various parties, for this reason the researcher would like to thank all parties involved.

REFERENCES

- Darmawanto, A.T. ;, & Mufidah, A. (2023). Analysis of Regional Taxes and Levies on Original Regional Income in Tana Tidung Regency. *Journal of Development Economics, iv*.
- Fajriana. L. Efendy. (2022). *INTRODUCTION National development has the aim of*

creating people's welfare. In realizing this, national development is carried out by
1. 3(1), 1-16.

Hilmiyah , F. , Maretaniandini , S. T. , & Tsabita , Z. A. (2023). *Analysis of Potential Motor Vehicle Tax Opportunities for Regional Revenue : Case Study of Cirebon Regency.* 3(1), 123-138.

Karo, L. N. D., Kalangi, L., & Budiarmo, N. S. (2019). *Analysis Of Tax Efforts, Effectiveness And Regional Tax Contributions In The Special Economic Area At The Regional Tax And Retribution Management Agency Of Bitung City.* *Going Concern : Accounting Research Journal*, 14(4), 318-326. <https://doi.org/10.32400/gc.14.4.26081.2019>

Koagouw, B., Karamoy, H., & Lambey, R. (2018). *Analysis of the Effectiveness and Contribution of Land and Building Rights Acquisition Fees to Regional Taxes at the Regional Tax and Levy Management Agency of Minahasa Regency.* *Going Concern : Journal of Accounting Research*, 14(1), 372-380. <https://doi.org/10.32400/gc.13.04.21160.2018>