

# Analysis of motor Vehicle Tax increase in Revenue Increase in Revenue of Papua

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# Analysis of motor Vehicle Tax increase in Revenue Increase in Revenue of Papua

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## Abstract

This study aims to determine the growth rate of the motor vehicle tax revenue to local revenue Papua Province, and to find increasing acceptance of the Motor Vehicle Tax on Revenue Enhancement Papua Province 2011-2015. In this study, Growth method used to determine the growth from year to year. As for knowing the increasing acceptance of PKB to PAD measured using, contributing analysis. The results showed the growth rate of CLA increased in 2011 amounted to 63.14%, in 2016 amounted to 79.88%, in 2013 amounted to 81.08%, in 2014 amounted to 80.38, in 2015 amounted to 98, 54 which indicates that CLA growth from year to year has increased, by having the average - average revenues per year by 80.60%. While the contribution of the motor vehicle tax in 2011 amounted to 31.78%, in 2012 amounted to 30.82%, 33.39% in the year, in 2014 amounted to 31.84%, and in 2015 amounted to 35.77%, this indicate that the contribution that was obtained based on increased each year, by having the average - average revenues contributed each year by 32.72%. Although in 2012 decreased in because the CBA payment arrears. From calculations that have been described, the study discusses the growth rate of the motor vehicle tax revenue and increased PKB acceptance of the PAD by using two methods: Growth / PKB growth rate and Contributions can be proved.

**Keywords:** Motor Vehicle Tax, rate of growth of PKB, PKB Contributions.

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## Article History

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## 1. Introduction

Decentralization has become a popular topic in Indonesia especially since the Indonesian government allowed a policy of regional autonomy. The seriousness of the Indonesian government was realized by the issuance of Law no. 22 of 1999 concerning the Regional Government which was later updated with Law no. 32 of 2004 concerning Regional Government. The essence of the current regional autonomy policy that places the Regency and City as the focus of autonomy, seems to have brought about changes in the implementation of local government. One of the changes was the granting

of broader authority in the administration of regional government.

As stated by Mardiasno (2002), that the autonomy granted to regencies and cities is exercised with broad, real and accountable authority to regional governments proportionally. This means that the delegation of responsibilities will be followed by the equitable distribution, utilization and use of national resources, as well as central and regional financial balances.

In line with this authority, local governments are expected to be better able to explore financial resources, especially to meet the needs of government financing and development in their regions through Local Revenue (PAD).

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Furthermore, it was stated by Koswara (2000: 50) that the main characteristic that shows an autonomous region is autonomous lies in the financial capacity of the region. This means that autonomous regions must have the authority and ability to explore their own financial resources that are sufficient to finance the implementation of their regional government. Dependence on central assistance must be as minimal as possible, so that PAD must be the largest financial source supported by a regional central financial balance policy as a basic prerequisite in the country's governance system.

This type of motor vehicle tax has a large contribution not only in the source of local tax revenue but also in the Papua Province's original regional income (PAD), and is the backbone as a source of revenue for the Papua Province area. If you see the growth rate of the number of motor vehicles and positive trends in the existing automotive industry specifically in the Papua Province region continues to grow rapidly each year, this certainly can be a great potential as a source of revenue for the Papua Province area, but in its development the actual realization of the Motor Vehicle Tax revenue still cannot be said effective, considering the tax revenue target in recent years has not always been fully realized because of several factors that occur in the implementation of its tax collection.

## 2. Literature Review

One of the challenges for the regions in implementing regional autonomy is to increase regional efficiency. Where autonomous regions must be able to divert financial resources for spending public interests which were originally adjusted to the "central interests" now prioritize "regional interests". In this case the regional interests must represent the desires and in accordance with the needs of the local community.

The ability of the region to implement autonomy lies in the ability of the region to manage the region, meaning that the region must have the authority and ability to explore its own financial resources, manage and use its own finances to finance regional government operations. In other words, the region is able to implement financial

autonomy through efforts to improve the lives of local communities documented as "community improvement.

Bagir Manan (2002) explains, wherever state finances are always in the hands of the central government. Regional financial resources come from parts that are handed over by the central government to the regions or that are justified by the regions. Without the surrender or justification by the center, the regions cannot create their own regional finances such as collecting, borrowing or printing money.

Regional own-source revenue is revenue obtained from the regional tax sector, local user fees, the results of regional-owned companies, the results of the management of separated regional assets, and other legitimate local-original revenues. Local Own Revenue (PAD) is one component of regional revenue sources as stipulated in article 79 of law number 22 of 1999 concerning regional government, based on article 79 of Law 22/1999 it is concluded that something obtained by the regional government that can be measured with money because the authority (authority) given by the community can be in the form of local tax and regional levies.

The size of the PAD is determined by the level of regional economic growth that is explicitly reflected in the Gross Regional Domestic Product (GRDP). The higher one's income, the higher one's ability to pay (ability to pay) of various levies imposed by local governments. With the same logic, at a fixed level of income distribution, the higher the real GRDP per capita of a region, the greater the ability of the local community to finance routine expenditure or development and regional development. In other words, the higher the real per capita GRDP of a region, the greater the potential sources of regional revenue. Whatever the reason, each region must continue to carry out its activities in accordance with the function of regional government that is able to demonstrate its independence in the financial sector.

Machfudprint explained, related to PAD, the demand for increasing PAD became greater along with the increasing number of authorities

delegated by the government to the regions accompanied by the transfer of personnel, equipment, financing and documentation (P3D) to the regions in large numbers. The higher the financial authority that the region has, and vice versa. However, the current reality, the role of PAD in Indonesia in financing regional expenditure needs is very small and only varies between regions ie less than 10% to 50%. Most regions can only finance their expenditure needs of less than 10%.

Saragih (1996: 36) states that to overcome the limited funds for financing regional development, it is necessary to have a management strategy and the development of financial resources for increasing PAD, namely by using strategies

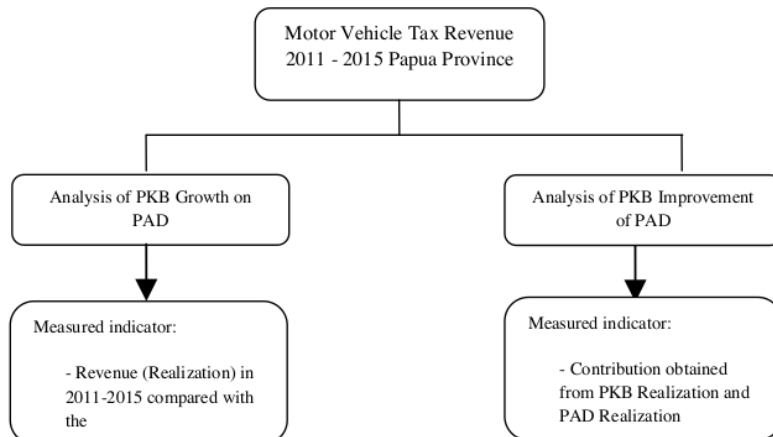
related to local tax management and regional user fees.

Imam Wahyutomo (1994: 1) argues that Tax is the transfer of wealth from the private sector to the public sector (government) based on the law that the collection can be forced by not getting a reward that is directly indicated, which serves as a means of encouraging, inhibiting / preventing to achieve goals that are there is.

14 Tax according to article 1 of Law no. 28 of 2015 concerning general provisions and procedures for taxation are "mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not receiving direct bicyclic lead and used for the maximum state needs for the welfare of the people.

### 3. Methodology

#### Theoretical Framework



Source author's reasoning

### 4. Result and Discussion

Based on the findings of data collected based on 2011-2015 Motor Vehicle Tax, it is known that Motor Vehicle Tax is one source of PAD, then it

can be seen in the results table of the 2011-2015 Realization of Motor Vehicle Tax Realization.

**Tabel 4.1**  
**Results of the Recapitulation of Target and Realization of the 2015 PKB Revenue in Papua Province**  
**(In billions of Rupiah)**

Tahun	Target	Realization	%
2011	63.200.000.000	63.145.867.622	99,91
2012	77.000.000.000	79.871.827.283	103,73
2013	90.000.000.000	81.079.581.736	90,09
2014	77.000.000.000	80.376.549.256	104,39
2015	97.820.000.000	98.533.445.200	100,73

Source : The Data is processed by the author 2016

Based on the data in table 4.1 shows an increase in revenue every year, although in 2013 there was a decrease in PKB revenue. PKB receipts are sourced from 23 districts which are part of the Papua Province, so that it can be seen in detail the results of the Realization of Motorized Vehicle Taxes from 2011-2015 recapitulated from 23 districts.

**Tabel 4.2**  
**Target and Realization of Motor Vehicle Tax Revenue in 2011**  
**Based on Regency in Papua Province**  
**(In billions of Rupiah)**

NO	UPPD/SAMSAT	TARGET	REALIZATION	%
1	JAYAPURA	18.200.000.000	17.740.853.375	97,48
2	BIAK NUMFOR	2.910.000.000	2.776.311.150	95,41
3	SERUI	1.100.000.000	952.181.650	86,56
4	NABIRE	4.000.000.	4.034.345.35	100,86

		000	0	
5	TIMIKA	10.000.000.000	10.570.958.825	105,71
6	WAMENA	1.960.000.000	1.434.715.600	73,20
7	MERAUKE	7.000.000.000	7.021.470.780	100,31
8	SENTANI	3.000.000.000	2.544.141.950	84,80
9	SARMI	200.000.000	201.786.300	100,89
10	PUNCAK JAYA	40.000.000	33.777.550	84,44
11	PANIAI	100.000.000	89.757.200	89,76
12	BOVEN DIGOEL	-	5.207.700	-
13	KEROM	-	-	-
14	WAROPEN	-	-	-
15	MAPPI	-	-	-
16	S. KELILING	-	-	-
17	BKP DISPENDA	-	10.489.000	-
18	MANOKWARI	4.350.000.000	4.786.602.650	110,04
19	SORONG	8.000.000.000	8.973.641.682	112,17
20	FAK FAK	1.700.000.000	1.124.814.410	66,17
21	BINTUNI	340.000.000	303.796.400	89,35
22	KAIMANA	300.000.000	541.016.050	180,34
23	AIMAS	-	-	-
<b>JUMLAH</b>		<b>63.200.000.000</b>	<b>63.145.867.622</b>	<b>99,91</b>

Source : Papua Province Regional Revenue Service 2016

Based on data from Table 4.2 in 2011 there were 5 UPPD / SAMSAT that did not yet have a PKB target, namely:

1. UPPD Samsat Boven digoel has just been established so it has notarget
2. UPPD Samsat Keerom has not yet been opened
3. The UPPD Samsat Waropen has not yet been opened
4. UPPD Samsat Mappi has not yet been opened
5. Mobile Sightseeing has not yet been operated

**Tabel 4.3**  
**Target and Realization of Motorized Vehicle Tax Revenue in 2012**  
**Based on Regency in Papua Province**  
**(In billions of Rupiah)**

NO	UPPD/SAMSAT	TARGET	REALIZATION	%
1	JAYAPURA	21.000.000.000	21.197.454.025	100,94
2	BIAK NUMFOR	3.400.000.000	3.321.818.100	97,70
3	SERUI	1.300.000.000	1.032.345.366	79,41
4	NABIRE	4.700.000.000	4.881.450.000	103,86
5	TIMIKA	12.390.000.000	13.859.376.826	111,86
6	WAMENA	1.650.000.000	1.639.319.900	99,35
7	MERAUKE	8.000.000.000	8.491.772.205	106,15
8	SENTANI	3.300.000.000	3.414.745.260	103,48
9	SARMI	360.000.000	361.782.080	100,50
10	PUNCAK JAYA	50.000.000	54.716.400	109,43
11	PANIAI	150.000.000	181.072.100	120,71
12	BOVEN DIGOEL	200.000.000	322.938.200	161,47
13	KEROM	-	-	-

14	WAROPEN	-	-	-
15	MAPPI	-	-	-
16	S. KELILING	-	531.263.000	-
17	BKP DISPENDA	-	450.000	-
18	MANOKWARI	6.000.000.000	6.207.714.200	103,46
19	SORONG	10.000.000.000	9.520.751.650	95,21
20	FAK FAK	1.350.000.000	1.372.801.200	101,69
21	BINTUNI	700.000.000	803.014.400	114,72
22	KAIMANA	650.000.000	712.782.871	109,66
23	AIMAS	1.800.000.000	1.964.259.500	-
<b>JUMLAH</b>		<b>77.000.000.000</b>	<b>79.871.827.283</b>	<b>103,73</b>

Source : Papua Province Regional Revenue Service 2016

Based on data from Table 4.3 in 2012, there are still 3 UPPD / Samsat that have not received PKB, namely:

1. UPPD Samsat Keerom has not yet been opened
2. Samsat Waropen's UPPD has not yet been opened
3. UPPD Samsat Mappi has not yet been opened

**Tabel 4.4**  
**Target and Realization of Motorized Vehicle Tax Revenue in 2013**

**Based on Regency in Papua Province**  
**(In billions of Rupiah)**

NO	UPPD/SAMSAT	TARGET	REALIZATION	%
1	JAYAPURA	24.000.000.000	22.595.332.100	94,15
2	BIAK NUMFOR	5.000.000.000	3.780.950.192	75,62
3	SERUI	2.000.000.000	1.455.884.050	72,79
4	NABIRE	-	-	84,39

		6.500.000.000	5.485.348.400	
5	TIMIKA	18.000.000.000	15.978.535.276	88,77
6	WAMENA	3.000.000.000	1.963.185.390	65,44
7	MERAUKE	9.400.000.000	9.888.780.725	105,20
8	SENTANI	4.500.000.000	4.059.683.203	90,22
9	SARMI	572.000.000	498.279.100	87,11
10	PUNCAK JAYA	150.000.000	124.373.500	82,92
11	PANIAI	200.000.000	175.900.300	87,95
12	BOVEN DIGOEL	250.000.000	192.379.700	76,95
13	KEROM	500.000.000	123.641.600	24,73
14	WAROPEN	-	-	-
15	MAPPI	-	-	-
16	S. KELILING	4.000.000.000	2.827.505.100	70,69
17	BKP DISPENDA	-	-	-
18	MANOKWARI	3.520.000.000	3.520.104.400	100,00
19	SORONG	5.305.000.000	5.305.679.150	100,01
20	FAK FAK	878.000.000	878.027.750	100,00
21	BINTUNI	562.000.000	562.525.800	100,09
22	KAIMANA	409.000.000	409.876.900	100,21
23	AIMAS	1.254.000.000	1.253.589.100	-
<b>JUMLAH</b>		<b>90.000.000.000</b>	<b>81.079.581.736</b>	<b>90,09</b>

Source :Papua Province Regional Revenue Service 2016

Based on the data in Table 4.4 it shows that there are still 3 UPPD / Samsat that have not yet received the PKB, namely:

1. UPPD Samsat Waropen has not yet been opened
2. UPPD Samsat Mappi has not yet been opened

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3. BKP Dispenda only operates on regional fiscal

**Tabel 4.5**  
**Target and Realization of Motorized Vehicle Tax Revenue in 2014**  
**Based on Regency in Papua Province**  
**(In billions of Rupiah)**

NO	UPPD/SAMSAT	TARGET	REALIZATION	%
1	JAYAPURA	24.000.000.000	24.020.191.100	100,08
2	BIAK NUMFOR	4.600.000.000	4.727.439.962	102,77
3	SERUI	1.300.000.000	1.354.801.810	104,22
4	NABIRE	6.200.000.000	6.418.772.975	103,53
5	TIMIKA	18.800.000.000	19.492.290.959	103,68
6	WAMENA	2.500.000.000	2.552.650.200	102,11
7	MERAUKE	10.000.000.000	10.559.377.600	105,59
8	SENTANI	4.000.000.000	4.808.638.450	120,22
9	SARMI	500.000.000	624.288.000	124,86
10	PUNCAK JAYA	100.000.000	85.659.150	85,66
11	PANIAI	100.000.000	62.511.300	62,51
12	BOVEN DIGOEL	300.000.000	636.494.400	212,16
13	KEROM	600.000.000	722.541.700	120,42
14	WAROPEN	100.000.000	22.948.350	22,95
15	MAPPI	100.000.000	77.461.000	77,46
16	S. KELILING	3.800.000.000	4.210.482.300	110,80
17	BKP DISPENDA	-	-	-
18	MANOKWARI	-	-	-
19	SORONG	-	-	-
20	FAK FAK	-	-	-
21	BINTUNI	-	-	-

22	KAIMANA	-	-	-
23	AIMAS	-	-	-
<b>JUMLAH</b>		<b>77.000.000.000</b>	<b>80.376.549.256</b>	<b>104,39</b>

Source : Papua Province Regional Revenue Service 2016

Based on data from Table 4.5 that in 2014 and 2015 4.6 the UPPD / Samsat was already a West Papua Region so it did not deposit regional taxes to the Provinces, namely:

1. UPPD / Samsat Manokwari
2. UPPD / Samsat Sorong
3. UPPD / Samsat Fak-Fak
4. UPPD / Samsat Bintuni
5. UPPD / Samsat Kaimas
6. UPPD / Samsat Aimas

**Tabel 4.6**  
**Target and Realization of Motor Vehicle Tax Revenues in 2015**  
**Based on Regency in Papua Province**  
**(In billions of Rupiah)**

NO	UPPD/SAMSAT	TARGET	REALIZATION	%
1	JAYAPURA	30.000.000.000	27.986.065.423	93,29
2	BLAK NUMFOR	5.000.000.000	4.725.593.375	94,51
3	SERUI	1.600.000.000	1.490.978.800	93,19
4	NABIRE	8.500.000.000	8.118.041.400	95,51
5	TIMIKA	21.500.000.000	23.770.707.522	110,56
6	WAMENA	3.000.000.000	2.982.696.700	99,42
7	MERAUKE	12.500.000.000	12.795.778.875	102,37
8	SENTANI	8.000.000.000	8.424.509.855	105,31
9	SARMI	650.000.000	722.177.400	111,10
10	PUNCAK JAYA	120.000.000	112.566.150	93,81
11	PANIAI			32,39

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		50.000.000	16.197.400	
12	BOVEN DIGOEL	450.000.000	554.790.200	123,29
13	KEROM	1.100.000.000	981.438.000	89,22
14	WAROPEN	50.000.000	60.145.700	120,29
15	MAPPI	300.000.000	339.741.600	113,25
16	S. KELILING	5.000.000.000	5.452.016.800	109,04
17	BKP DISPENDA	-	-	-
18	MANOKWARI	-	-	-
19	SORONG	-	-	-
20	FAK FAK	-	-	-
21	BINTUNI	-	-	-
22	KAIMANA	-	-	-
23	AIMAS	-	-	-
<b>JUMLAH</b>		<b>97.820.000.000</b>	<b>98.533.445.200</b>	<b>100,73</b>

Source : Papua Province Regional Revenue Service 2016

**Tabel 4.7**  
**Papua Province PAD Target and Realization in 2011 - 2015**  
**(In billions of Rupiah)**

Tahun	Target	Realization	%
2011	201.230.000.000	198.730.797.962	98,76
2012	243.750.000.000	259.185.991.678	106,33
2013	290.250.000.000	242.781.382.221	83,65
2014	248.500.000.000	252.434.826.256	101,58
2015	279.170.000.000	275.484.291.990	98,68

Source : Papua Province Regional Revenue Service 2016

Based on Table 4.7, it shows that the realization of Regional Original Revenues from 2011 - 2015 experienced a change, ie in 2011 the target of PAD was IDR 201,203,000,000, and realized



PAD revenue was IDR 198,730,797,962 or 98.76% which meant a decrease in PAD revenue . The target of PAD revenue in 2012 was Rp 243,750,000,000 which was realized Rp. 259,185,991,678 or in the percentage increase was 106.33% so it can be concluded that there was an increase in PAD revenue. In 2013 the PAD target was Rp.29,2,250,000,000 which had been realized Rp.22,7,781,382,211 or 83, 65% had decreased due to tax arrears which was one of the causes so the target was not met. The target in 2014 of IDR 248,500,000,000 has been realized IDR 254,434,826,256 or 101.58% indicating that it has increased. The target in 2015 was Rp 279,170,000,000 which had been realized Rp 275,484,291,990 or 98.68% decreased due to the large tax arrears that occurred so that it did not meet the target imposed.

1. Growth of Motor Vehicle Tax Revenue to PAD

Based on the results of the PKB research, to find out the growth of PKB receipts can use the formula

$$X_t - X(t-1)$$

$$G_x = x \ 100\%$$

$$X(t-1)$$

(Source: Abdul Halim in Basdi Ati, 2015)

Where :

G<sub>x</sub> = Growth / Growth rate per year

X<sub>t</sub> = Realization of PAD Revenue in Year t

X (t-1) = Realization of the previous year's PAD revenue

Rp 63,145. 867,622 - Rp. 52,826,275,543

$$\text{➤ Year 2011} = x \ 100\%$$

Rp 52,826,275,543

$$= 63.14\%$$

IDR 79,871,827,283 - IDR 63,145. 867,622

$$\text{➤ Year 2012} = x \ 100\%$$

4

Rp 63,145. 867,622

$$= 79.88\%$$

IDR 81,079,581,736 - IDR 79,871,827,283

$$\text{➤ Year 2013} = x \ 100\%$$

IDR 79,871,827,283

$$= 81.08\%$$

IDR 80,376,549,257 - IDR 81,079,581,736

$$\text{➤ Year 2014} = x \ 100\%$$

Rp.81,079,581,736

$$= 80.38\%$$

IDR 98,533,445,200 - IDR 80,376,549,257

$$\text{➤ 2015} = x \ 100\%$$

IDR 80,376,549,257

$$= 98.54\%$$

**Tabel 4.8**

**Growth of PKB Acceptance of PAD in 2011-2015**

Tahun	Realisasi PKB (X <sub>t</sub> )	Realisasi PKB (X <sub>(t-1)</sub> )	Pertumbuhan (%)
2011	63.145.867.622	52.826.275.543	63,14
2012	79.871.827.283	63.145.867.622	79,88
2013	81.079.581.736	79.871.827.283	81,08
2014	80.376.549.257	81.079.581.736	80,38
2015	98.533.445.200	80.376.549.257	98,54

Source: Papua Province Regional Revenue Service 2016

Based on table 4.8 the growth of CPD in 2011-2015 showed that in 2010 to 2011 the realization rate of PKB revenue increased to 63.14%, in 2012

and 2013 it increased to 79.88% and 81.08%, but in 2014 it decreased This is caused by the existence of several regencies in West Papua, so they do not deposit PKB to the province. In 2015 it increased by 98.54%. It can also be seen on the graph of PKB growth

Gambar 4. 1

Papua Province CPD Growth Chart Year 2011 - 2015



Source : The Data is processed by the author 2016

Based on the graph of PKB growth, it can be concluded that the PKB growth from 2015 was 63.14%, in 2016 was 79.88%, in 2013 was 81.08%, in 2014 was 80.38% and in 2015 it was 98.54%. Based on this growth, the growth has experienced a good increase every year, so it needs an effort to increase the growth of CPD in the area of Papua Province. Motorized Vehicle Tax Receipts from the Original Revenue of the Papua Province.

Based on the above table about the realization of PKB revenue and the realization of PAD, it can be concluded that the PKB Acceptance Results for PAD in 2011-2015 can use the formula, namely:

X

$$\text{Contribution} = X \cdot 100\%$$

Y

(Source: Basdi Ati, 2015: 55)

Where: X = Realization of PKB Acceptance

Y = Realization of Local Revenue

- Rp 63,145. 867,622
- Year 2011 =  $x \cdot 100\% = 31.78\%$   
Rp 198,730,797,962  
IDR 79,871,827,283
- Year 2012 =  $x \cdot 100\% = 30.82\%$   
Rp.259,185,991,678  
Rp.81,079,581,736
- Year 2013 =  $x \cdot 100\% = 33.39\%$   
Rp.22,781,382,211  
IDR 80,376,549,256
- Year 2014 =  $x \cdot 100\% = 31.84\%$   
Rp. 252,434,826,256  
Rp 98,533,445,200
- 2015 =  $x \cdot 100\% = 35.77\%$   
Rp 275,484,291,990

Table 4.9

Results of PKB Acceptance of PAD Papua Province

(In billions of Rupiah)

Years	Realiation PKB ( X )	Realization PAD ( Y )	Contribution
2011	63.145.867.622	198.730.797.962	31,78 %
2012	79.871.827.283	259.185.991.678	30,82 %
2013	81.079.581.736	242.781.382.211	33,39 %
2014	80.376.549.256	252.434.826.256	31,84 %
2015	98.533.445.200	275.484.291.990	35,77 %

Source : The Data is processed by the author 2016

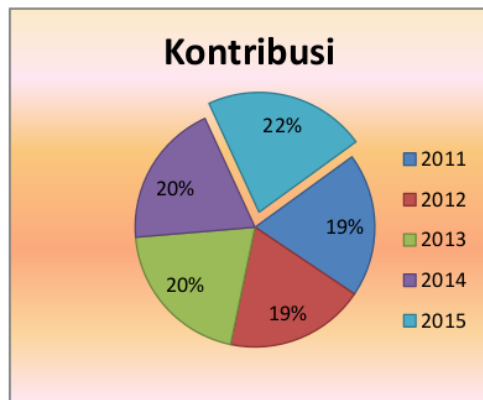
From the results of data analysis it can be seen that the PKB Revenue to the PAD of Papua Province in 2011 the PKB contribution to the PAD has increased because the target in the PKB receipt is Rp 63,200,000,000, - which was realized at Rp 63,145,867,622, - so that the PAD revenue also increased

In 2012, PKB receipts declined by 30.82% due to tax arrears in arrears by taxpayers, thereby affecting PAD revenues.

In 2013, PKB receipts increased to 33.39%, in 2014 PKB receipts declined to 31.84%, and in 2015 PKB receipts increased to 35.77%, indicating that the Papua Provincial Regional Revenue Service business had a door to door or door to door tax collection service by looking at taxpayer data that is in arrears to pay PKB. Can see in the graphs the contribution of PKB to the Papua Province PAD.

**Figure 4.2**

**Pie Graph of PKB's Contribution to PAD  
Papua Province  
in the years 2011-2015**



Source : The Data is processed by the author 2016

Based on Figure 4.2 shows that the contribution of PKB is very influential on PAD, because because every year the PKB revenue increases, in 2011-2012 the contribution was 19%, in 2013-2014 by 20%, in 2015 the contribution increased by 22%.

**5. Conclusion**

Based on the description above, it can be concluded that:

1. The growth rate of Papua Province's 2011 PKB revenue has shown a maximum growth, because

the revenue from 2015 was Rp 63,145,867,000, in 2012 it was Rp 79,871,827,283, in 2013 it was Rp 81,079,581,736, in 2014 it was Rp 80,376,549,256 and in 2015 Rp 98,533,445,200 with an average annual revenue of Rp. 80,601,454,095 so it is said to have increased by 99.77%.

2. Contributions to the Papua Province's 2011 PKB revenue from year to year have increased. In 2011 PKB receipts amounted to 31.78%, in 2012 amounted to 30.82%, in 2013 PKB receipts amounted to 33.39%, in 2014 it decreased by 31.84%, in 2015 amounted to 35.77% . The average increase in revenue was 32.72% so it can be concluded that PKB revenue was very stable.

**6. Suggestions**

1. Motor Vehicle Tax in its collection must be strict because PKB is one of the sources of increasing Regional Original Revenue, so that the rate of growth of PKB is maximized.

2. To the officers of the Papua Regional Revenue Service to improve services so that PKB receipts have increased and socialized many ways of PKB services and payments. So that the tax collection is not arrears. Because the main factors that influence the acceptance of PKB are taxation services that are shaped by the dimensions of the quality of human resources (HR), tax provisions and tax information systems. Quality standards of excellent service to the taxpayer community will be met if the HR performs their duties in a professional, disciplined and transparent manner.

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