

Article

The Role of Regional Tax Revenue and Regional Levies on Local Own-Source Revenue at the Regional Revenue Agency of Barito Timur Regency

Husnul*1, Ahmad Baihaqi²

1,2. Public Administration Study Program, Amuntai College of Administrative Sciences, Indonesia

*Correspondence: husnul.ha20@gmail.com

Abstract: This study aims to determine whether local tax revenues and regional retributions play a role in local revenue in the revenue agency of the district of Barit Timur. This study uses descriptive qualitative research methods. Qualitative descriptive is collecting, processing and interpreting obtained so as to provide correct and complete information for solving the problem at hand. The data obtained is a list of details of regional revenue for three years, from 2022 to 2024. Based on the result of the research discussion seen from tax receipts and receipts of levies received from 2022 to 2024 and the contribution of taxes and regional levies to regional tax revenues and regional levies provide a significant role towards local revenue.

Keywords: Regional Tax, Regional Levies, Regional Original Income.

Citation: Husnul, Baihaqi A. The Role of Regional Tax Revenue and Regional Levies on Local Own-Source Revenue at the Regional Revenue Agency of Barito Timur Regency. International Journal of Development and Public Policy 2026, 6(4), 1-7.

Received: 12th Jan 2026

Revised: 01th Feb 2026

Accepted: 24th Mar 2026

Published: 24th Apr 2026



Copyright: © 2026 by the authors. Submitted for open access publication under the terms and conditions of the Creative Commons Attribution

Introduction

Fundamental changes in regional financial management began on January 1, 2001, with the enactment of Law Number 13 of 2006. This law regulates Regional Government and the Financial Balance between the Central Government and Regional Governments [1]. The authority granted to each autonomous region, both at the provincial level and at the regency and municipal levels, gives them the rights and powers delegated by the central government to manage their respective regional administrations [2].

The implementation of regional autonomy, which is focused on regencies and municipalities, began with the transfer and reallocation of financing, as stated by Riduansyah. The most important source of regional financing is Locally Generated Revenue (Pendapatan Asli Daerah/PAD) [3], [14]. The main components of PAD, as stated in Law Number 13 of 2006, are:

1. Regional taxes
2. Regional levies
3. Returns from the management of separated regional assets (state-owned/regional-owned enterprises or BUMN/BUMD)
4. Other legitimate locally generated revenues [4]

Thus, efforts to increase locally generated revenue should be viewed from a broader perspective, not only in terms of each individual region but also in relation to the unity of the Indonesian economy. Locally generated revenue itself is considered an alternative means of obtaining additional funds that can be used for various expenditure needs determined by the regions themselves, particularly routine expenditures [5], [15]. Therefore, increasing such revenue is something desired by every region.

In Indonesia, regions have the right to impose charges on the public in order to administer government affairs. Based on the 1945 Constitution of the Republic of Indonesia, which places taxation as one of the manifestations of statehood, it is emphasized that the imposition of burdens on the people, such as taxes and other compulsory levies, must be regulated by law. Accordingly, the collection of Regional Taxes and Regional

Levies must be based on law [6]. In this context, the importance of tax and levy collection, as well as changes in the laws governing regional taxes and regional levies, is regulated in Law Number 18 of 1997 concerning Regional Taxes and Regional Levies, as amended by Law Number 34 of 2000, and most recently amended by Law Number 28 of 2009 [6].

Taxes play a very important role in the implementation of governmental and state functions, both in terms of regulation, budgetary functions, redistribution, and resource allocation [7], [16]. In general, local taxes are focused on the allocation of resources in order to provide good services to the community. Based on this, the main functions of taxes are twofold, namely regulatory and revenue-generating functions. The existence of local taxes must be accompanied by targets to be achieved each year. This aims to maximize the realization of local tax revenue itself, because local taxes will be optimal as a contribution to Regional Original Revenue (PAD) if their realization can exceed the targets that have been set, [8], [1]. In addition to local taxes, local retributions are also an important component in increasing Regional Original Revenue. Local retributions as stated in Law Number 28 of 2009 are regional levies collected as payment for services or for the granting of certain permits specifically provided or given by the Regional Government for the benefit of individuals or entities [9], [17]. The categories within local retributions are classified into Public Service Retributions, Business Service Retributions, and Certain Licensing Retributions [6].

In addition to local taxes and local retributions, there are two other components in increasing Regional Original Revenue, namely proceeds from the management of separated regional assets (profits from equity participation) and other legitimate Regional Original Revenues [3], [18]. Proceeds from the management of separated regional assets (profits from equity participation) can increase Regional Original Revenue through equity participation in regionally owned enterprises, equity participation in government-owned enterprises, and equity participation in privately owned companies or business groups from the community. The inclusion of separated state assets in state-owned or regionally owned enterprises as part of state finance is based on the idea that the Government is obliged to provide public services in order to achieve the objectives of the state as mandated in the preamble to the 1945 Constitution.

Based on the description and problems above, it can be understood that local taxes and local retributions are important components in increasing Regional Original Revenue. Therefore, the researcher seeks to examine this matter in order to determine how significant the role of local taxes and local retributions is in increasing Regional Original Revenue at the Regional Revenue Agency of East Barito Regency.

Literature Review

Regional Revenue

According to Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management, Regional Revenue is money that enters the regional treasury. In Article 17, it is stated that regional revenue consists of regional income and regional financing receipts. Regional income as referred to in paragraph (1) is a rationally measurable estimate that can be achieved for each source of income. Regional financing receipts as referred to in paragraph (1) are all receipts that must be repaid either in the relevant fiscal year or in the following fiscal years [10].

Locally Generated Revenue

In the implementation of regional autonomy, each autonomous region is granted authority and power by the government to manage its own household affairs. This is done by exploring the resources owned by the region in order to generate regional revenue, which will be useful for regional development. Locally Generated Revenue is one of the components of regional income, in addition to balancing funds and other legitimate revenues, according to Minister of Home Affairs Regulation Number 13 of 2006 Article 25. The definition of Locally Generated Revenue according to Law Number 28 of 2009 is a source of regional finance derived from the relevant regional area, consisting of the proceeds of regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate locally generated revenues [6].

Regional Tax

According to Prakoso tax in general is a mandatory contribution from members of

society to the state by law, and for such payment the government does not provide direct compensation that can be specifically identified [7]. Regional Tax is a mandatory levy imposed on individual persons or entities by the regional head without direct and proportional compensation, which can be enforced based on applicable laws and regulations and can be used to finance the administration of regional government and regional development. Regional tax, as one of the sources of locally generated revenue, is expected to become one of the sources of financing for the implementation of regional governance and regional development in order to improve and equalize public welfare. Thus, the region is able to implement autonomy, namely being able to regulate and manage its own household affairs [11].

Regional Levy

A levy is a regional charge imposed by the government as a consequence of the counter-performance provided by the regional government, based on the services or performance delivered by the Regional Government in accordance with applicable regulations, This is also regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies [9].

Research Method

Type of Research

Descriptive research is a type of research conducted by describing the actual characteristics and conditions of the research object. Qualitative data are data collected based on methods that examine the process or object of the research. This type of data focuses more on the process than on the results because it is based on process descriptions rather than mathematical calculations [12], [13], [11].

Research Location

This research was conducted by the author at the office of the Regional Revenue Agency (BAPENDA) Barito Timur Regency.

Types and Sources of Data

The data used in this research consist of:

Primary Data, namely data obtained directly from the main source. For example: data obtained from interview results, which are direct question-and-answer sessions with the leaders and employees at the Regional Revenue Agency of Barito Timur Regency.

Secondary Data, namely data that have already been documented by the institution or company. For example: a brief history of the East Barito Regional Revenue Agency, organizational structure, Budget Realization Reports of the East Barito Regional Revenue Agency, and other supporting documents.

Data Collection Techniques

The techniques used in data collection are:

- a. **Documentation Technique**, which is a method of collecting secondary data that have been documented at the Regional Revenue Agency of Barito Timur Regency.
- b. **Interview Technique**, which involves conducting direct questions and discussions with employees at the Regional Revenue Agency of Barito Timur Regency.
- c. **Observation Technique**, in which the researcher directly observes the research object.

Data Analysis Method

In analyzing the data, the author uses qualitative descriptive data analysis, namely by collecting, processing, and interpreting the data obtained so as to provide accurate and complete information for solving the problems faced.

Results and Discussion

Regional Tax Revenue for Fiscal Years 2022, 2023, and 2024

Regional tax revenue, as one of the sources of **Regional Original Revenue (Pendapatan Asli Daerah)**, is expected to become one of the sources of financing for the implementation of government administration and regional development, in order to improve and equalize public welfare. Through the collection of regional taxes, local governments can regulate distribution and allocate tax revenues so that all members of society, either directly or indirectly, can benefit from the results of tax collection carried out by the government. The following is the regional tax revenue at the Regional Revenue Agency (BAPENDA) of Barito Timur Regency for Fiscal Years 2022, 2023, and 2024.

Table 1. Regional Tax Revenue.

No	Revenue Type (Year)	Budget (IDR)	Actual Realization (IDR)	Percentage
1	2022	10.910.000.000,-	11.593.759.007,25	106,27
2	2023	25.543.000.000,-	18.404.400.907,94	72,05
3	2024	30.593.000.000,-	15.873.842.166	51,89

Source: processed data

Based on the table above, Regional Tax revenue for Fiscal Year 2022 reached 106.27% of the total tax revenue received. Hotel tax accounted for 45.26%, restaurant tax realization exceeded the budget and showed a significant difference, reaching 210.89%, and entertainment tax reached 33.75%. Advertisement tax stood at 54.37%, street lighting tax at 104.13%, parking tax at 22.40%, groundwater tax at 0%, swallow nest tax at 1.09%, non-metallic minerals and rocks tax (MBLB) at 22.70%, rural and urban land and building tax (PBB-P2) at 80.82%, and the duty on the acquisition of land and building rights (BPHTB) realization was higher than the budget, reaching 216.75%.

Based on the table above, Regional Tax revenue for Fiscal Year 2023 reached 72.05% of the total tax revenue received. Hotel tax accounted for 26.29%, restaurant tax 83.73%, entertainment tax 34.39%, advertisement tax 61.92%, street lighting tax 98.81%, non-metallic minerals and rocks tax (MBLB) 5.38%, parking tax 23%, groundwater tax 0.04%, swallow nest tax 0.94%, land and building tax 62.80%, and the duty on the acquisition of land and building rights (BPHTB) realization was higher than the budget, reaching 249.20%.

Regional Tax revenue for Fiscal Year 2024 reached 51.89% of the total tax revenue received. Hotel tax accounted for 26.56%, restaurant tax reached 105.88%, entertainment tax 19.30%, and advertisement tax 48.16%. Street lighting tax reached 84.78%, non-metallic minerals and rocks tax (MBLB) 2.39%, parking tax 41.63%, groundwater tax 4.98%, swallow nest tax 0.19%, rural and urban land and building tax (PBB-P2) 78.15%, and the duty on the acquisition of land and building rights (BPHTB) realization was higher than the budget, reaching 106.37%.

Regional Retribution Revenue for Fiscal Years 2022, 2023, and 2024

In an effort to optimize locally generated revenue, the Regional Revenue Agency of East Barito also considers regional retribution revenue as a reliable source of finance. The Regional Retribution sector includes Public Service Retribution, Business Service Retribution, and Certain Licensing Retribution. Regional Retribution, hereinafter referred to as retribution, is a regional levy imposed as payment for services or for the granting of certain permits specifically provided or granted by the Regional Government for the benefit of individuals or entities. The following is the Regional Retribution revenue at the Regional Revenue Agency (BAPENDA) of East Barito Regency for Fiscal Years 2022, 2023, and 2024.

Table 2. Retribution Revenue for Fiscal Year 2022.

No	Revenue Type (Year)	Budget (IDR)	Actual Realization (IDR)	Percentage
1	Regional Retribution Revenue	4.701.950.000 ,-	2.545.019.804,-	54,13

Source: processed data

Based on the table above, it can be seen that for Regional Retribution Revenue in Fiscal Year 2022, the budget was Rp. 4,701,950,000, the realization was Rp. 2,545,019,804, and the

percentage achieved was 54.13%.

Table 3. Regional Retribution Revenue for Fiscal Year 2023.

No	Revenue Type (Year)	Budget (IDR)	Actual Realization (IDR)	Percentage
1	Public Service Levies	1.068.300.000	817.216.375	76,50
2	Business Service Levies	2.690.304.800	1.744.128.108	64,83
3	Certain Licensing Levies	150.000.000	164.109.450	109,41
	Total	3.908.604.800	2.725.453.933	69,73

Source: processed data

Based on the table above, it can be seen that Regional Retribution Revenue for Fiscal Year 2023 reached 69.73% when expressed as a percentage. Revenue from general retributions amounted to 76.50%, business service retributions reached 64.83%, while specific licensing retributions amounted to 109.41%.

Table 4. Retribution Revenue for Fiscal Year 2024.

No	Revenue Type (Year)	Budget (IDR)	Actual Realization (IDR)	Percentage
1	Public Service Levies	1.073.570.240	713.534.500	66,46
2	Business Service Levies	3.814.054.600	1.979.882.302	51,91
3	Certain Licensing Levies	210.000.000	647.284.850	308,23
	Total	5.097.624.840	3.340.701.652	65,53

Source: processed data

Based on the table above, Regional Retribution Revenue for Fiscal Year 2024 reached 65.53% when expressed as a percentage. Public service retribution accounted for 66.46%, business service retribution accounted for 51.91%, while revenue from certain licensing retribution, when expressed as a percentage, reached 308.23%.

Local Own-Source Revenue for Fiscal Years 2022, 2023, and 2024: Regional Taxes and Regional Retributions

Local Own-Source Revenue for Fiscal Years 2022, 2023, and 2024 can be observed from year to year. In Fiscal Year 2022, the total Local Own-Source Revenue amounted to Rp. 83,674,710,760.45. In Fiscal Year 2023, it decreased to Rp. 51,972,668,858.00. Meanwhile, in 2024, it increased, with the total Local Own-Source Revenue reaching Rp. 66,122,247,660.20.

Table 5. Contribution of Regional Taxes and Regional Retributions to Local Own-Source Revenue in Fiscal Years 2022, 2023, and 2024.

Year	Revenue Realization (IDR)	Locally Generated Revenue (PAD) (IDR)	Contribution
2022	14.138.778.811,25	83.674.710.760,45	16,90%

2023	21.129.854.840,94	51.972.668.858,	40,66%
2024	19.214.543.818	66.122.247.660,20	29,06%

Source: processed data

Based on the table above, we can see the contribution of Regional Taxes and Regional Retributions to Locally Generated Revenue from year to year. In 2022, the contribution of Regional Taxes and Regional Retributions to Locally Generated Revenue was 16.90%. In 2023, the contribution of Regional Taxes and Regional Retributions to Locally Generated Revenue was 40.66%. Meanwhile, in 2024, the contribution of Regional Taxes and Regional Retributions to Locally Generated Revenue was 29.06%.

Discussion

Based on the research results and the data obtained, the role of regional tax revenue and regional retribution revenue at the Regional Revenue Agency (BAPENDA) of East Barito Regency in the Fiscal Years 2022, 2023, and 2024 can be observed.

For **regional tax revenue** in Fiscal Year 2022, it can be seen that the total regional tax revenue, when expressed as a percentage, was **106.27%**. In 2023, it decreased to **72.05%**, while in Fiscal Year 2024, the percentage was **51.89%**. Although the percentage of regional tax revenue in Fiscal Years 2022, 2023, and 2024 showed a decline, when viewed in terms of monetary value or rupiah, it increased. In 2022, the realized revenue amounted to **Rp.11,593,759,007.25**, in 2023 it increased to **Rp.18,404,400,907.94**, and in 2024 it decreased to **Rp.15,873,842,166**.

Based on the research results, it can be identified that the total **Locally Generated Revenue** in Fiscal Years 2022, 2023, and 2024 can also show how large the contribution of regional taxes was to Locally Generated Revenue. In 2022, the total Locally Generated Revenue amounted to **Rp.83,647,710,760.45**. In 2023, the total Locally Generated Revenue amounted to **Rp.51,972,668,858.01**, while in 2024, the total Locally Generated Revenue amounted to **Rp.66,122,247,660.20**.

From the total Locally Generated Revenue, it can be determined how large the contribution of **Regional Taxes** was to Locally Generated Revenue [7], [16]. In 2022, the contribution of Regional Taxes to Locally Generated Revenue was **13.86%**, in 2023 it was **35.41%**, while in 2024 the contribution of Regional Taxes to Locally Generated Revenue was **24.01%**.

Furthermore, for **Regional Retribution Revenue**, the revenue received from Regional Retributions in Fiscal Years 2022, 2023, and 2024 can be seen. In 2022, the total regional tax revenue, when expressed as a percentage, was **54.13%**. In 2023, it was **69.73%**, while in 2024 the total regional tax revenue was **65.53%**. When viewed in percentage terms, Regional Retribution revenue from 2023 to 2024 decreased. However, when viewed in terms of monetary value or rupiah, it increased. In 2022, the realized revenue amounted to **Rp.2,545,019,804**, in 2023 it increased to **Rp.2,725,453,933**, and in 2024 it increased again to **Rp.3,340,701,652**.

From the total Locally Generated Revenue, it can be seen how large the contribution of **Regional Retributions** was to Locally Generated Revenue [3], [14]. In 2022, the contribution of Regional Retributions to Locally Generated Revenue was **3.04%** of the total Locally Generated Revenue in 2022.

Then, in 2023, the contribution of Regional Retributions to Locally Generated Revenue was **5.24%** of the total Locally Generated Revenue in 2023.

Meanwhile, in 2024, the contribution of Regional Retributions to Locally Generated Revenue was **5.05%** of the total Locally Generated Revenue in 2024.

So, based on Regional Tax Revenue and Regional Retribution Revenue at the Regional Revenue Agency (BAPENDA) of East Barito for the 2022, 2023, and 2024 fiscal years, as well as the overall total of Locally Generated Revenue from 2022 to 2024, and considering how large the contribution of Regional Taxes and Regional Retributions is, it can be seen that Regional Taxes and Regional Retributions play a fairly significant role in Locally Generated Revenue. Although, from year to year, they still fluctuate, compared to other sources of Locally Generated Revenue, tax and retribution revenues make a considerable contribution to increasing locally generated revenue at the Regional Revenue Agency of

Conclusions and Suggestions

Based on the research that has been conducted on the Role of Regional Taxes and Regional Retributions in Locally Generated Revenue at the Regional Revenue Agency (BAPENDA) of Barito Timur Regency over a period of three years, as well as the results of the study and the discussion in the previous chapters, the following conclusions can be drawn:

1. Regional Tax Revenue from 2022 to 2024 increased in nominal rupiah value. However, in percentage terms, it declined. In 2022, the percentage was 106.27%, in 2023 it was 72.05%, and in 2024 it declined further to 51.89%.
2. Regional Retribution Revenue from 2022 to 2024 also increased in nominal rupiah value. However, in percentage terms, it fluctuated. In 2022, the percentage was 54.13%, in 2023 it was 69.73%, and in 2024 it declined to 65.53%.
3. The contribution of Regional Taxes to Locally Generated Revenue in 2022 was 13.86%, in 2023 it was 35.41%, and in 2024 it was 24.01%. Meanwhile, the contribution of Regional Retributions to Locally Generated Revenue in 2022 was 3.04%, in 2023 it was 5.24%, and in 2024 it was 5.05%. Based on the total Regional Tax Revenue and Regional Retribution Revenue for the 2022, 2023, and 2024 fiscal years, along with their respective contributions to Locally Generated Revenue, it can be concluded that Regional Tax Revenue and Regional Retribution Revenue play a fairly significant role in Locally Generated Revenue.

Based on these conclusions, the author proposes several suggestions with the hope that they may provide benefits as well as alternative solutions to overcome the problems faced by the Regional Revenue Agency of Barito Timur Regency. It is recommended that the agency focus on increasing Regional Tax Revenue and Regional Retribution Revenue, because improvements in tax and retribution revenues will affect the increase in Locally Generated Revenue. As Locally Generated Revenue increases, the government will find it easier to finance regional activities and policies, which in turn will improve the performance of the local government.

REFERENCES

- [1] A. Marpen, "Pengaruh Penerimaan Pajak dan Retribusi Daerah terhadap Pendapatan Asli Daerah Kabupaten dan Kota di Wilayah Sumatera Bagian Selatan," 2013.
- [2] D. Brata Kusumah, *Otonomi Penyelenggaraan Pemerintah Daerah*. Jakarta: Gramedia, 2001.
- [3] M. P. Siahaan, *Pajak Daerah dan Retribusi Daerah*. Jakarta: PT Raja Grafindo Persada, 2005.
- [4] Republik Indonesia, *Undang-Undang Nomor 34 Tahun 2000*, 2000.
- [5] Darwin, *Pajak Daerah dan Retribusi Daerah*. Jakarta: Salemba Empat, 2004.
- [6] Republik Indonesia, *Undang-Undang Nomor 28 Tahun 2009*, 2009.
- [7] B. Boediono, *Perpajakan Indonesia*. Jakarta: Diadit Media, 2010.
- [8] E. Apriani, "Pengaruh Penerimaan Pajak Daerah...", 2012.
- [9] A. Halim, *Akuntansi Keuangan Daerah*. Jakarta: Salemba Empat, 2011.
- [10] Kemendagri RI, *Permendagri No. 13 Tahun 2006*, 2006.
- [11] Erlina dan S. Mulyani, *Metodologi Penelitian Bisnis*. Medan: USU Press, 2007.
- [12] Sugiyono, *Statistika untuk Penelitian*. Bandung: Alfabeta, 2006.
- [13] A. Kurniawan dan P. Agus, *Pajak Daerah dan Retribusi Daerah di Indonesia*. Malang: Bayu Media, 2004.
- [14] D. Mayasari, "Kontribusi Penerimaan Pajak Daerah terhadap PAD," 2010.
- [15] Samudra, *Penulisan Proposal Penelitian dan Skripsi*. Medan: USU Press.
- [16] Mardiasmo, *Perpajakan*. Yogyakarta: Andi, 2009.
- [17] E. Suandy, *Perpajakan*. Jakarta: Salemba Empat.
- [18] Republik Indonesia, *Undang-Undang Tahun 2007 tentang Ketentuan Umum Perpajakan*, 2007.
- [19] Republik Indonesia, *Undang-Undang Nomor 33 Tahun 2004*, 2004.