



## Comparative Analysis of Regional Tax Revenue and Regional Levies in North Sulawesi Province Before and After the Enactment of Law Number 1 of 2022

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### ABSTRACT

This study aims to analyze the comparison of regional tax revenues and regional levies in North Sulawesi Province before and after the enactment of Law No. 1 of 2022 concerning HKPD, as well as assess the effectiveness of its revenue. The research uses a qualitative approach with a comparative method based on primary and secondary data. The results of the study show that the effectiveness of regional taxes has increased from 94.04% in 2023 to 96.91% in 2024 and is relatively effective. Meanwhile, the effectiveness of regional levies increased from 66.61% to 71.18%, but is still in the less effective category. This increase is influenced by the increase in taxpayers and more optimal supervision, although it is still influenced by the readiness of the regions in implementing implementing regulations.

## INTRODUCTION

Regional taxes are an important component of Regional Original Revenue (PAD), where most of the revenue comes from several types of taxes that have a dominant contribution. Regional tax revenues in North Sulawesi Province during 2021–2023 show dynamic developments, which indicate that there are obstacles and challenges in its management. Based on data from the North Sulawesi Provincial BAPENDA, the largest contribution to regional taxes comes from PKB, PBBKB, BBNKB, Cigarette Tax, and PAP.

**Table 1. Realization of Regional Tax Revenues in North Sulawesi Province**

Type Taxes	Realization of Regional Tax Revenue (Rupiah)		
	2021	2022	2023
Motor Vehicle Tax	355.620.684.135	408.264.099.386	393.894.352.621
BBN-KB	268.014.163.570	286.644.017.250	267.063.535.975
Surface Water Tax	5.666.176.434	6.633.535.517	4.299.398.742
PBB-KB	267.523.614.569	306.523.276.556	328.668.177.922
Cigarette Tax	179.099.938.333	206.227.119.162	192.428.789.911
<b>Quantity</b>	1.075.924.577.041	1.214.292.047.871	1.186.354.255.171

*Source: BAPENDA North Sulawesi Province (2025)*

Table 1 shows the realization of regional tax revenues in North Sulawesi Province from 2021 to 2023. From this data, it can be seen that Motor Vehicle Tax (PKB) has consistently been the largest contributor to PAD, with a peak in 2022 of IDR 408,264,099,386.00, before declining in 2023 to IDR 393,894,252,621.00.

Surface Water Tax is the smallest contributor to PAD, which in 2022 amounted to Rp.6,633,535,517.00 to Rp.4,299,398,742.00. The upward trend from 2022 to 2023 and the downward trend from 2023 to 2024 occur in 4 types of taxes, namely Motor Vehicle Tax, Motor Vehicle Name Return Duty, Surface Water Tax, and Cigarette Tax. The only tax that has experienced an upward trend is on the Motor Vehicle Fuel Tax. From the above data, it can be concluded that regional tax revenues in North Sulawesi Province before the full implementation of Law Number 1 of 2022 are still unstable and face challenges in terms of effectiveness and efficiency of collection. In addition to regional taxes, another source of PAD is regional levies. Although its contribution to the total PAD is relatively small, the levy still plays an important role in supporting the financing of public services.

PAD receipts from regional levies in 2021-2023 can be seen in table 2, below:

**Table 2. Realization of Regional Levy Revenue in North Sulawesi Province**

Jenis Retribution	Regional Revenue Realization (Rupiah)		
	2021	2022	2023
Public Service Levy	107.657.955.156	159.527.655.284	163.653.195.384
Business Services Levy	4.243.561.190	6.148.036.885	6.246.034.427
Certain Licensing Levy	1.744.058.672	1.647.543.431	1.303.300.000
<b>Quantity</b>	113.645.575.018	167.323.235.600	171.202.529.811

*Source: BAPENDA North Sulawesi Province (2025)*

Table 2, shows that the Public Service Levy is the largest contributor to the revenue of the regional levy in North Sulawesi Province, increasing from IDR 107.65 billion in 2021 to IDR 163.65 billion in 2023. This increase reflects the significant contribution of the public service sector such as health, hygiene, and parking to PAD. The Business Services Levy has also increased, although with a relatively small value. In contrast, the Certain Licensing Levy decreased consecutively from IDR 1.74 billion in 2021 to IDR 1.30 billion in 2023, allegedly due to the rationalization of levies in Law No. 1 of 2022 which simplifies the type of levy for the efficiency of public services. Overall, although levy revenues are increasing, their contribution to the PAD is still smaller than that of local taxes, and the levy structure is now beginning to adapt to the new system regulated by the law.

North Sulawesi Province is one of the regions that has considerable economic potential. Prior to the enactment of Law Number 1 of 2022, the structure of Regional Original Revenue (PAD) in North Sulawesi Province still faced various challenges, such as dependence on transfer funds from the central government, low effectiveness of regional tax collection and levies, and there is still a gap in revenue leakage due to weaknesses in the administrative system. (Directorate General of Treasury of North Sulawesi, 2023). The Regional Revenue Agency of North Sulawesi Province as an agency responsible for managing regional taxes and levies, has a strategic role in ensuring the optimization of PAD revenue. However, the changes in regulations that have occurred require BAPENDA to adapt to new systems and mechanisms, both from administration, supervision, and services to the community.

In an effort to overcome various regional fiscal problems, the central government has carried out reforms in central-regional financial relations through the ratification of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law), which replaces Law Number 28 of 2009. This law aims to strengthen *local taxing power*, simplify the types and rates of taxes and levies, improve the quality of performance-based spending, and reduce fiscal inequality between regions. Although it was passed in 2022, its technical implementation requires derivative regulations in the form of Regional Regulations (PERDA) with a transition period of two years. In North Sulawesi Province, the full implementation of the HKPD Law begins in 2024 after the enactment of a Regional Regulation that regulates in detail the mechanism of regional taxes and levies.

Several previous studies have discussed the effectiveness of managing Regional Original Revenue (PAD) in various regions. For example, a study conducted in Binjai City shows that the effectiveness of regional tax and levy revenues still faces obstacles in the administrative and compliance aspects of taxpayers (Siregar, 2020). Another study in North Sulawesi found that regional taxes have a significant contribution to Regional Original Revenue (PAD), while regional levies tend to have a smaller influence (Tumbel & Wowiling, 2021). In addition, research on the impact of fiscal policy on PAD in several regions also shows a significant influence of new regulations on regional revenue structures (Simanjuntak & Maipita, 2022).

Therefore, a comparative analysis is needed. This comparative analysis is important to see how regional revenues before and after the new policy are implemented in a structured manner. By comparing two different time periods, the study can provide a clearer picture of how effective the new rules are in increasing regional revenues. In addition, no research has been found in North Sulawesi that specifically discusses the comparison of regional tax revenues and regional levies before and after the enactment of this new regulation.

## **LITERATUR REVIEW**

### ***Accounting***

Accounting is a system that functions to recognize, measure, record, classify, and present an entity's financial information as a basis for economic decision-making. Kieso et al. (2022) stated that accounting is an information system that aims to identify and record economic events and convey them to information users. Furthermore, Warren in Astuti and Andayani (2022) explained that accounting is a system that produces reports on the company's economic activities and financial conditions for parties who need it. Therefore, accounting can be understood as a means of processing economic data that produces financial information that is relevant and useful for decision-making.

### ***Tax Accounting***

Tax accounting is one of the branches of accounting that focuses on recording, processing, and reporting an entity's tax obligations in accordance with applicable tax provisions. According to Siswanto and Tarmidi (2021), tax accounting is the process of recording, classifying, and summarizing tax-related financial transactions, which is the basis for the preparation of financial statements in accordance with tax rules for the purpose of submitting Annual Tax Returns (SPT). Tax accounting is based on the Tax Law and is part of commercial accounting which refers to the Financial Accounting Standards (SAK), where commercial financial statements are adjusted into fiscal statements. In line with that, Susanti (2023) stated that tax accounting is a field that focuses on recording and reporting financial transactions related to tax rights and obligations. Thus, tax accounting plays a role in generating financial information related to the company's tax obligations.

### ***Taxes***

Taxes are financial obligations that must be paid by individuals or entities to the state in accordance with applicable tax regulations, without any direct remuneration, the proceeds of which are used to finance public expenditure, development, and improvement of community welfare. Taxes play a role as the main source of state revenue in supporting national financing and economic growth. According to Rochmat Soemitro in Mardiasmo (2023), taxes are people's contributions to the state treasury collected under the law, are coercive, have no direct counterperformance, and are used for the public interest. Meanwhile, Law No. 7 of 2021 concerning HPP defines taxes as mandatory contributions to the state that are used for the greatest possible prosperity of the people. Thus, the

main elements of taxes include collection based on the law, coercive nature, the absence of direct rewards, and its use to finance state development.

### ***Tax Function***

Pangerapan et al. (2023) explain that taxes play a strategic role in supporting national development through several important functions. Taxes function as the main source of budget (budgetair) for the government in financing state expenditures, both routine and developmental. In addition, taxes have a regulatory function that is used as a policy instrument to control social and economic conditions, such as the implementation of PPnBM, progressive income tax rates, and zero percent export tariff policies. Taxes also carry out the function of redistribution in order to create equity and social justice through the determination of tax rates according to the ability of taxpayers. Furthermore, taxes function as a means of democracy that reflects the participation and spirit of mutual cooperation between the community and the government in the implementation of public services.

### ***Tax Collection System***

Pangerapan et al. (2023) state that tax collection is carried out through three systems. The Official Assessment System places the fiscal authorities as the party that determines the amount of tax payable, while the taxpayer is passive and tax obligations arise after the issuance of the Tax Determination Letter. The Self Assessment System gives confidence to Taxpayers to calculate, deposit, and report their own taxes with supervision from the Treasury. The Withholding System is a tax collection system that involves a third party who is authorized to withhold or collect taxes on certain transactions.

### ***Regional Taxes***

Mardiasmo (2023) explained that Regional Taxes are obligations collected by local governments from individuals and entities based on laws and regulations, are coercive without direct repayment, and are used for the benefit of local communities, as stipulated in Law No. 1 of 2022. Furthermore, Tjip Ismail (2023) defines Regional Taxes as mandatory contributions collected by local governments to finance the implementation of government and regional development. Based on this understanding, Regional Taxes have the main characteristics in the form of collection by local governments on the basis of national law, the determination of tariffs by regions, the use of revenues for regional interests, and certain management that can involve the central government.

### ***Types and Rates of Regional Taxes***

Regulations regarding the type and amount of regional tax rates refer to the HKPD Law. The determination of tax rates in North Sulawesi Province is further regulated in Regional Regulation Number 1 of 2024 while still paying attention to the maximum tariff limit set by law. Regional taxes are further classified into Provincial Taxes and Regency/City Taxes.

### ***Regional Levy***

According to Law Number 1 of 2022 Article 1 number 22, Regional Levy is a levy collected by local governments in exchange for certain services or permits given to individuals or entities. Winanto et al. (2023) stated that a levy is a contribution for services or facilities provided by the government for the community. Levy is one of the sources of Regional Original Revenue (PAD), where its effectiveness is determined by the success of achieving the collection target (Rahmawati & Sutrisno, 2020). Thus, the amount of levy's contribution to PAD is greatly influenced by the effectiveness of its management. Based on Article 87 of Law Number 1 of 2022 concerning HKPD, regional levies are grouped into public service levies, business service levies, and certain licensing levies.

### ***Regional Original Revenue***

According to Law No. 1 of 2022, Article 1 number 20, Regional Original Revenue (PAD) is sourced from regional taxes, regional levies, the results of segregated regional wealth management, and other legitimate revenues. The Directorate General of Financial Balance (2022) explained that PAD functions to provide fiscal space for local governments in financing regional autonomy according to regional potential as a form of fiscal decentralization. This income is used to meet regional needs, both routine spending and development. Regional financial policies are also directed to increase fiscal independence by reducing dependence on transfer funds from the central government. In line with Sudarmana and Sudiarta (2020), increasing PAD is not only important for regional fiscal performance, but also plays a role in strengthening the national economy as a whole.

### ***Theory of Effectiveness***

Effectiveness is one of the main indicators in assessing the success of regional fiscal policies, especially in the management and optimization of Regional Original Revenue (PAD) through regional taxes and levies. In this context, the theory of effectiveness is used to measure the extent to which the realization of regional tax and levy revenues is able to meet or exceed the set targets.

### ***Law No. 1 of 2022 concerning HKPD***

Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) regulates central and regional financial relations to strengthen fiscal decentralization. This regulation aims to create efficient, transparent, accountable, and equitable financial management to encourage equitable distribution of welfare (Ministry of Finance of the Republic of Indonesia, 2022). According to the Directorate General of Financial Balance (2022), the HKPD Law rests on four main pillars, namely reducing fiscal inequality, improving the quality of regional spending, strengthening regional taxation authority, and harmonizing central and regional spending. As a follow-up, the North Sulawesi Provincial Government stipulated Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies as

a technical guideline for the implementation of the HKPD Law to optimize Regional Original Revenue (PAD).

## **METHODOLOGY**

### *Types of Research*

This study uses a qualitative method with a comparative approach to compare regional tax revenues and regional levies in North Sulawesi Province before (2023) and after (2024) the enactment of Law Number 1 of 2022. This approach emphasizes contextual analysis of policy changes and their impact on the management of Regional Original Revenue (PAD), particularly on the tax and levy aspects that are most affected by fiscal reform.

### *Place and Time of Research*

This research was conducted at the Regional Revenue Agency of North Sulawesi Province, which is located at Jl. 17 August Number 67, Postal Code 95117, Manado, North Sulawesi. The selection of this location is based on considerations of ease of access and collection of data relevant to the research topic. The research implementation time lasts from July-September 2025.

### *Data Type*

This study uses two types of data, namely qualitative data and quantitative data.

1. Qualitative data was obtained through in-depth interviews, observations, and the review of policy and regulatory documents related to the implementation of Law Number 1 of 2022. This data is used to understand the context, process, and perception of stakeholders towards changes in Regional Original Revenue (PAD) management policies, especially on regional taxes and levies.
2. Quantitative data in the form of figures and statistics from reports on the realization of tax revenues and regional levies in North Sulawesi Province before (2021–2023) and after (2024) the implementation of the HKPD Law. This data is used to numerically compare changes in PAD acceptance between periods to strengthen the results of comparative analysis.

## **RESEARCH RESULTS**

The research data was obtained through interviews with several informants from the Regional Revenue Agency of North Sulawesi Province. The interview was conducted to obtain information about regional tax and levy revenues before and after the implementation of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). In addition, the researcher also obtained target data and the realization of regional tax revenues in 2021–2024.

The enactment of the HKPD Law has brought significant changes in the regional tax and levy management system. This law provides a transition period of two years since it was promulgated on January 5, 2022 to give local governments time to adjust regulations, administrative systems, and collection mechanisms before being fully enforced through Regional Regulation Number 1 of 2024.

Based on the results of the interviews, before the implementation of the HKPD Law, the regional tax management system in North Sulawesi still referred to Law No. 28 of 2009 and was mostly done manually. After the implementation of the HKPD Law, the types and rates of taxes and levies were simplified and supplemented with new objects such as the Heavy Equipment Tax and Non-Metallic Minerals and Rocks (MBLB) Options. This change clarifies the collection process, reduces overlap, increases taxpayer compliance, and has the potential to increase Regional Original Revenue (PAD).

**Regional Tax Revenue Before and After the Enactment of Law No. 1 of 2022**

Referring to data obtained through interviews with informants from the North Sulawesi Provincial Regional Revenue Agency, the following is Regional Tax revenue, especially Provincial Taxes for 2023 before and in 2024 after the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. Realization of North Sulawesi Provincial Tax revenue for 2023 and 2024 for each Provincial Tax as shown in Table 3.

**Table 3. Regional Tax Revenue for 2023 (Before) and 2024 (After) Enactment of Law No.1 of 2022**

<b>Tax Types</b>	<b>Year 2023 (Rp)</b>	<b>Year 2024 (Rp)</b>
Motor Vehicle Tax	393.894.352.621	412.531.485.237
Motor Vehicle Name Return Duty	267.063.535.975	278.168.511.228
Motor Vehicle Fuel Tax	328.668.177.922	335.271.376.648
Surface Water Tax	4.299.398.742	6.686.979.322
Cigarette Tax	192.428.789.911	203.273.225.850
Heavy Equipment Tax	-	98.900.804
Non-Metallic Minerals and Rocks Options	Enforced in 2025	
<b>Quantity</b>	<b>1.186.354.255.171</b>	<b>1.236.030.479.089</b>

*Source: BAPENDA North Sulawesi Province (2025)*

Based on Table 3 Regional Tax Revenue in 2023 Before the Enactment of Law Number 1 of 2022 and Year 2024 After the Enactment of Law Number 1 of 2022, there are significant changes both in the type of tax collected and in the total amount of tax revenue. In 2023, the Heavy Equipment Tax has not been collected because it refers to the provisions of Law Number 1 of 2022 concerning HKPD, which will come into effect in 2024. With the enactment of Law Number 1 of 2022 in 2024, the Heavy Equipment Tax has officially become one of the regional tax objects.

From this data, the total amount of regional tax revenue increased from IDR 1,186,354,255,171.00 in 2023 to IDR 1,236,030,479,089.00 in 2024, or an increase of IDR 49,676,223,918.00. One of the supporting factors for this increase is the increase in almost all types of taxes such as Motor Vehicle Tax, Motor Vehicle Name Return Duty, Motor Vehicle Fuel Tax, Surface Water Tax and also an increase in Cigarette Tax. In addition, a new type of tax has begun to be collected, namely the Heavy Equipment Tax.

***Receipt of Regional Levies Before and After the Enactment of Law No. 1 of 2022***

Referring to data obtained from the Regional Revenue Agency of North Sulawesi Province, the following are the receipts of regional levies in 2023 before and in 2024 after the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

**Table 4. Regional Levy Revenue for 2023 (Before) and 2024 (After) the Enactment of Law No. 1 of 2022**

Types of Levy	Year 2023 (Rp)	Year 2024 (Rp)
Public Service Levy	163.653.195.384	178.460.491.022
Business Services Levy	6.246.034.427	4.196.136.073
Certain Licensing Levy	1.303.300.000	253.913.028
<b>Quantity</b>	<b>171.202.529.811</b>	<b>182.910.540.123</b>

*Source: BAPENDA North Sulawesi Province (2025)*

Based on Table 4, regional levy receipts in North Sulawesi Province show a total increase from 2023 to 2024. Total revenue increased from IDR 171,202,529,811.00 in 2023 to IDR 182,910,540,123.00 in 2024, or an increase of IDR 11,708,010,312.00. The largest increase came from the Public Service Levy, which increased from IDR 163,653,195,384.00 to IDR 178,460,491,022.00.

On the other hand, the Business Services Levy decreased from IDR 6,246,034,427.00 to IDR 4,196,136,073.00, due to the adjustment of the levy object in accordance with Law Number 1 of 2022, where several types of levies such as terminals and special parking spaces are no longer collected. The Certain Licensing Levy also experienced a significant decrease from IDR 1,303,300,000.00 to IDR 253,913,028.00, due to the simplification of licensing regulations in the HKPD Law which aims to encourage ease of doing business and ensure that only relevant levies and support public services are still enforced.

***Target and Realization of Regional Tax Revenue Before and After the Enactment of Law No. 1 of 2022***

Referring to data obtained from the Regional Revenue Agency of North Sulawesi Province, the following are the Targets and Realization of regional tax revenues in 2023 before and in 2024 after the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

**Table 5. Target and Realization of Regional Tax Revenue for North Sulawesi Province in 2023 - 2024**

Tax Types	Year 2023		Year 2024	
	Target (Rp)	Realization (Rp)	Target (Rp)	Realization (Rp)
PKB	420.000.000.000	393.894.352.621	425.789.213.852	412.531.485.237
BBN-KB	299.581.027.991	267.063.535.975	296.628.918.017	278.168.511.228
PBBKB	315.938.267.250	328.668.177.922	322.790.286.524	335.271.376.648
PAP	5.500.000.000	4.299.398.742	6.600.000.000	6.686.979.322
Cigarette Tax	220.541.823.258	192.428.789.911	218.689.803.984	203.273.225.850
Heavy Equipment Tax	-	-	5.000.000.000	98.900.804
Opsen MBLB	Enforced in 2025			
<b>Quantity</b>	<b>1.261.561.118.499</b>	<b>1.186.354.255.171</b>	<b>1.275.498.222.377</b>	<b>1.236.030.479.089</b>

Source : BAPENDA North Sulawesi Province (2025)

Based on Table 5, there are significant developments in the target and realization of regional tax revenues between 2023 (before) and 2024 (after) the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). In 2023, most types of taxes have not fully reached the target, although the realization rate is quite high and close to the target, indicating that tax collection has run quite optimally under the old system.

Entering 2024, after the implementation of the HKPD Law, both the target and the realization of revenue will increase in almost all types of taxes. A prominent increase occurred in the Motor Vehicle Tax (PKB), Motor Vehicle Name Return Duty (BBNKB), and Motor Vehicle Fuel Tax (PBBKB), showing the readiness of local governments in managing taxes after being given wider regulatory space. The Surface Water Tax also experienced a surge in realization compared to the previous year, reflecting improved supervision, increased accuracy of taxpayer data, and higher public awareness of tax obligations.

The increase in revenue was also influenced by the improvement of the administrative and supervision system, as well as the use of digital technology such as the Salu Team application which makes it easier for taxpayers to make the payment process. Meanwhile, in 2024, the Heavy Equipment Tax will begin to be enforced according to the mandate of the HKPD Law. Although the realization is still small compared to the target, this is reasonable considering that 2024 is the initial stage of implementation that still faces socialization and system adjustment constraints. The new Non-Metallic Minerals and Rocks Tax Option (MBLB) will be enforced starting in 2025.

## DISCUSSION

The enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) has brought significant changes to the structure of tax and levy management, including in the Regional Revenue Agency of North Sulawesi Province. This law is the main legal basis for optimizing Regional Original Revenue (PAD) through simplifying tax types, expanding the tax base, and increasing taxpayer compliance. To support the adaptation process, the HKPD Law provides a two-year transition period since it was promulgated on January 5, 2022 so that local governments can adjust the administrative system, local regulations, and voting mechanisms before full implementation.

As a follow-up, the government issued Government Regulation Number 35 of 2023 which regulates the procedures for managing taxes and levies, starting from registration, determination, payment, reporting, to resolving objections and eliminating receivables. Based on these provisions, North Sulawesi Province stipulates Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies as a guideline for implementation at the regional level. To ensure that its implementation runs effectively, North Sulawesi Governor's Regulation Number 11 of 2024 was also issued as operational technical instructions that regulate procedures for collection, payment, and reporting of taxes and levies in the field.

### *Comparative Analysis of Regional Tax Revenues Before and After the Enactment of Law No. 1 of 2022*

A comparative analysis of regional tax revenues was carried out by comparing the conditions before and after the enactment of Law Number 1 of 2022 which technically began to be implemented in North Sulawesi Province through North Sulawesi Regional Regulation Number 1 of 2024. The year 2023 is used as a representation before the enactment of Law No. 1 of 2022, while the year 2024 reflects the period after the enactment of Law No. 1 of 2022. This comparison is important to see the extent to which the new policy affects the structure and amount of regional tax revenue. Prior to the HKPD Law, the types of regional taxes collected were limited to PKB, BBNKB, PBBKB, PAP, and Cigarette Tax. After the HKPD Law was enacted, there was an expansion of objects with the inclusion of the Heavy Equipment Tax and the Non-Metallic Mineral and Rock Tax (MBLB) option which provided additional sources of revenue for the regions.

**Table 6. Comparison of Regional Tax Revenues in 2023 Before the Enactment of Law No. 1 of 2022 and 2024 After the Enactment of Law No. 1 of 2022 (in Rupiah)**

Tax Types	Year 2023	Year 2024	Increase/ (Decline)	Up/Down Analysis
Taxes Motor Vehicles	393.894.352. 621	412.531.485. 237	18.637.132. 616	The increase was influenced by the increase in registered vehicles, because the tax percentage was

				still the same as in previous years.
Name Return Duty Motor Vehicles	267.063.535.975	278.168.511.228	11.104.975.253	The increase occurred in the increase in vehicles that were reversed and the tax percentage was still the same as the previous year.
Material Tax Bake Motor Vehicles	328.668.177.922	335.271.376.648	6.603.198.726	The increase was influenced by an increase in fuel consumption in line with the growth of people's mobility.
Water Tax Permukaan	4.299.398.742	6.686.979.322	2.387.580.580	The increase was due to increased supervision and data collection of tax objects, as well as optimization of tax withdrawals in industrial sectors that use surface water.
Cigarette Tax	192.428.789.911	203.273.225.850	10.844.435.939	The increase was caused by the increase in cigarette consumption and distribution in the provincial area as well as the adjustment of the allocation of cigarette tax revenue sharing from the center.
Heavy Equipment Tax	-	98.900.804	98.900.804	The increase occurred due to the imposition of new taxes in accordance with the HKPD Law which was previously not collected at the provincial level.
Non-Metallic Minerals and Rocks Options	-	-	-	It has not yet taken effect and will take effect as of January 5, 2025 based on Regional Regulation No. 1 of 2024

<b>Quantity</b>	<b>1.186.354.25 5.171</b>	<b>1.236.030.47 9.089</b>	<b>49.676.223. 918</b>	The total increase was due to the increase in almost all types of regional taxes and the existence of new types of taxes according to the implementation of the HKPD Law.
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*Source : Data Processing Results (2025)*

Based on Table 6, regional tax revenues in North Sulawesi Province showed an increase after the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). Total revenue increased from IDR 1,186,354,255,171.00 in 2023 to IDR 1,236,030,479,089.00 in 2024, or an increase of IDR 49,676,223,918.00. This increase reflects the positive impact of the new policy on the optimization of Regional Original Revenue (PAD).

In detail, the highest increase occurred in the Motor Vehicle Tax (PKB), Motor Vehicle Name Return Duty (BBNKB), and Motor Vehicle Fuel Tax (PBBKB). The increase in PKB of IDR 18.63 billion and BBNKB of IDR 11.10 billion was mainly influenced by the increase in the number of registered vehicles and the increase in vehicle name change activities. The PBBKB increased by IDR 6.60 billion due to the increase in fuel consumption from 654 million liters to 655.9 million liters in line with the increase in community activities.

Surface Water Tax also increased by IDR 2.39 billion, caused by an increase in the number of taxpayers and improvements in the data collection and supervision system. Cigarette tax increased by IDR 10.84 billion due to the increase in national cigarette consumption which had an impact on profit-sharing funds to the regions. Of the total cigarette tax revenue, 70% is distributed to districts/cities and 30% is used for health insurance programs at the provincial level.

In addition, the Heavy Equipment Tax, which is a new type of tax based on the HKPD Law, will begin to be collected in 2024 with a realization of IDR 98.9 million. Although the value is still small, this tax has great potential because only 22 of the 587 registered units of heavy equipment pay taxes.

Meanwhile, the provisions regarding PKB, BBNKB, and Non-Metallic Minerals and Rocks (MBLB) Options regulated in North Sulawesi Regional Regulation No. 1 of 2024 will take effect on January 5, 2025, in line with the three-year transition period given for the adjustment of the administrative system and technical regulations between the central and regional governments. The following table 6 displays PKB and BBNKB revenue data for the January-June 2024 and January-June 2025 periods.

**Table 7. Motor Vehicle Tax Revenue and Return Duty on Motor Vehicle Names January - June 2024 and January - June 2025**

Tax Types	Jan-June 2024 (Rp)	Jan-June 2025 (Rp)	Increase/ (Decrease) (Rp)
Motor Vehicle Tax	187.606.319.196	143.680.150.775	43.926.168.421
Motor Vehicle Name Return Duty	132.081.590.708	89.050.150.900	43.031.439.808

Source : Data Processing Results (2025)

Based on Table 7, there was a decrease in the realization of Motor Vehicle Tax (PKB) and Motor Vehicle Name Return Duty (BBNKB) revenues in the January-June 2025 period compared to the same period in 2024. The realization of PKB decreased from IDR 187,606,319,196.00 to IDR 143,680,150,775.00, or decreased by IDR 43,926,168,421.00. This decrease was caused by the adjustment of the motor vehicle tax rate from 1.0-2.0% to 1.2%, as well as the reduction in the number of taxpayers who made payments.

A similar condition occurred in BBNKB, whose realization decreased from IDR 132,081,590,708.00 in January-June 2024 to IDR 89,050,150,900.00 in January-June 2025, or a decrease of IDR 43,031,439,808.00. This decrease was caused by the regulatory transition period and tariff adjustment from 12.5% to 12.0%, accompanied by a decrease in the number of taxpayers who carry out the process of changing the name of motor vehicles.

#### ***Comparative Analysis of Regional Levy Revenue Before and After the Enactment of Law No. 1 of 2022***

A comparative analysis of regional levy revenues was carried out by comparing conditions before and after the enactment of Law No. 1 of 2022. The structure of regional levies is the same before and at the time of the enactment of Law No. 1 of 2022 which consists of 3 (three) types of levies, namely Public Service Levies, Business Services Levies, and Certain Licensing Levies. However, after the enactment of Law No. 1 of 2022, there has been a rationalization and simplification of levies, especially in certain licensing categories where most of the authority is transferred to the central government and districts/cities.

**Table 8. Comparison of Regional Levy Receipts in 2023 (Before) and 2024 (After) Enactment of Law No. 1 of 2022**

Types of Levy	Year 2023 (Rp)	Year 2024 (Rp)	Increase/ (Decline)	Up/Down Analysis
Retribution Services General	163.653.195.3 84	178.460.491.0 22	14.807.295.6 38	The increase was caused by the increasing number of people who need health services and the increase in health service standards.
Retribution Services Efforts	6.246.034.427	4.196.136.073	(2.049.898.3 54)	The decline occurred due to reduced demand

				for the use of public facilities and sales of regional business production, as well as restrictions or elimination of levy objects.
Certain Licensing Levy	1.303.300.000	253.913.028	(1.049.386.972)	The decline was due to the simplification of licensing.
<b>Quantity</b>	<b>171.202.529.811</b>	<b>182.910.540.123</b>	<b>11.708.010.312</b>	The total increase occurred due to a significant increase in the public service levy which was able to offset the decline in the other two types of levies.

Source : Data Processing Results (2025)

Based on Table 8, it can be seen that the regional levy revenue of North Sulawesi Province has increased from IDR 171,202,529,811.00 in 2023 to IDR 182,910,540,123.00 in 2024, or an increase of IDR 11,708,010,312.00. Although there has been a total increase, the trend in each type of levy shows a different pattern. The Public Service Levy recorded a considerable increase, which was around IDR 14,807,295,638.00 with the following details:

**Tabel 9. Public Service Levy**

Public Service Levy	Tahun 2023	Tahun 2024	Rise / (Decline)
Hospital Health Services	5.981.406.476	5.861.512.121	(119.894.355)
Health Services Places of Health Services	157.655.557.108	172.598.978.901	14.943.421.793
Technical Training Service Levys	16.237.800	-	(16.237.800)
<b>Quantity</b>	<b>163.653.195.384</b>	<b>178.460.491.022</b>	<b>14.807.295.638</b>

The increase in Public Service Levy receipts is due to the increasing public need for public services, especially in the health sector such as outpatient services, inpatient services, medical procedures, laboratory examinations, radiology, and the use of other supporting facilities that are not covered by BPJS Kesehatan. Among the three types of public service levies, the highest increase occurred in the Health Service Levy for Health Services at Health Services Places amounting to Rp14,943,427,793.00, while Hospital Health Services experienced a slight decrease, and Technical Training Education Services did not generate revenue because no activities were carried out.

On the other hand, the Business Services Levy decreased by around IDR 2,049,898,354.00, with the largest decrease in the Regional Wealth Use Levy – Land and Building Rental of IDR 1,413,196,466.00, due to a decrease in rental income for government-owned facilities such as the KONI GOR and former official buildings. The decrease also occurred in the Recreational Park Levy and Sales of Regional Business Production. In addition, the Certain Licensing Levy decreased by IDR 1,049,386,972.00, especially in the Fishery Business License Levy due to the simplification of licensing and the transfer of authority to the central government. Overall, despite the decrease in the two types of levies, a significant increase in the Public Service Levy was able to cover the decline. Thus, the enactment of Law No. 1 of 2022 has changed the structure of regional levy revenue in North Sulawesi Province, where the largest contribution now comes from the Public Service Levy sector.

***Analysis of the Effectiveness of Regional Tax Revenues Before and After the Enactment of Law No. 1 of 2022***

After knowing the development of regional tax revenues before and after the enactment of Law Number 1 of 2022, the next step is to assess the level of effectiveness of regional tax revenues. Effectiveness analysis is important because it not only reflects the amount of revenue that has been collected, but also describes the ability of local governments to achieve the targets that have been set. Effectiveness measurement is carried out by comparing the realization of revenue and revenue targets in each budget year. If the realization value is close to or even exceeds the target, then the tax collection performance is considered effective. On the other hand, if the realization is still far below the target, then the level of tax collection effectiveness is considered low.

$$\text{Formula : Effectiveness} = \frac{\text{Realization of Revenue}}{\text{Target Revenue}} \times 100\%$$

Calculation :

1. Regional Tax Revenue in 2023:  

$$\text{Effectiveness} = \frac{1.186.354.255.171}{1.261.561.118.499} \times 100\% = 94,04\%$$
2. Regional Tax Revenue in 2024:  

$$\text{Effectiveness} = \frac{1.236.030.479.089}{1.275.498.222.377} \times 100\% = 96,91\%$$

**Table 10. Target and Realization of Regional Tax Revenue Before and After the Enactment of Law No. 1 of 2022**

Tax Types	Year 2023			Year 2024		
	Target (Rp)	Realization (Rp)	%	Target (Rp)	Realization (Rp)	%
PKB	420.000.000.000	393.894.352.621	93,78	425.789.213.852	412.531.485.237	96,89
BBN-KB	299.581.027.991	267.063.535.975	89,15	296.628.918.017	278.168.511.228	93,78
PBBKB	315.938.267.250	328.668.177.922	104,03	322.790.286.524	335.271.376.648	103,87

PAP	5.500.000.00 0	4.299.398.7 42	78,1 7	6.600.000.0 00	6.686.979.3 22	101,32
Cigarette Tax	220.541.823. 258	192.428.78 9.911	87,2 5	218.689.80 3.984	203.273.22 5.850	92,95
Heavy Equipment Tax	-	-	-	5.000.000.0 00	98.900.804	1,98
Opsen MBLB	Enforced in 2025					
<b>Jumlah</b>	<b>1.261.561.11 8.499</b>	<b>1.186.354.2 55.171</b>	<b>94,0 4</b>	<b>1.275.498.2 22.377</b>	<b>1.236.030.4 79.089</b>	<b>96,91</b>

Source: Data Processing Results (2025)

Based on Table 10, the effectiveness rate of regional tax revenue in North Sulawesi Province increased from 94.04% in 2023 to 96.91% in 2024, including the effective category according to the Ministry of Home Affairs No. 690,900,327 of 1996. This increase shows a more optimal tax collection performance after the enactment of Law No. 1 of 2022. In detail, the effectiveness of major taxes such as PKB, BBNKB, PBBKB, and PAP has increased significantly, while the Cigarette Tax has also shown improvement. In addition, the emergence of the Heavy Equipment Tax and MBLB Option expanded the regional revenue base. Overall, the implementation of the HKPD Law has contributed positively to increasing the effectiveness of regional taxes and optimizing Regional Original Revenue (PAD) in North Sulawesi Province.

#### *Analysis of the Effectiveness of Regional Levy Revenue Before and After the Enactment of Law No. 1 of 2022*

To find out the extent of the effectiveness of regional levy receipts in North Sulawesi Province after the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law), it is necessary to conduct a comparative analysis between the target and the realization of levy revenue. The effectiveness of regional levy revenue shows the ability of local governments to realize revenue from levies in accordance with the set target. Based on data from the Regional Revenue Agency (BAPENDA) of North Sulawesi Province, the target and realization of regional levy revenue in North Sulawesi Province in 2023 and 2024 are as follows:

Formula:

$$\text{Effectiveness} = \frac{\text{Realization of Revenue}}{\text{Target Revenue}} \times 100\%$$

1. Regional Levy Receipts in 2023:

$$\text{Effectiveness} = \frac{171,202,529,811}{257,005,455,233} \times 100\% = 66,61\%$$

2. Regional Levy Revenue in 2024:

$$\text{Effectiveness} = \frac{182,910,540,123}{256,959,215,233} \times 100\% = 71,18\%$$

**Table 11. Targets and Realization of Regional Levy Revenue for North Sulawesi Province in 2023 – 2024**

Types of Levy	Year 2023			Year 2024		
	Target (Rp)	Realization (Rp)	%	Target (Rp)	Realization (Rp)	%
Public Service Levy	249.896.565.233	163.653.195.384	65,49	249.996.565.233	178.460.491.022	71,39
Business Services Levy	5.360.140.000	6.246.034.427	116,55	5.862.650.000	4.196.136.073	71,57
Certain Permit Levy	1.748.750.000	1.303.300.000	74,53	1.100.000.000	253.913.028	23,08
<b>Quantity</b>	<b>257,005,455,233</b>	<b>171,202,529,811</b>	<b>66,61</b>	<b>256,959,215,233</b>	<b>182,910,540,123</b>	<b>71,18</b>

Source: Data Processing Results (2025)

Based on Table 11, the effectiveness of regional levy receipts in North Sulawesi Province increased from 66.61% in 2023 to 71.18% in 2024, indicating an improvement in performance although it still did not reach the ideal target of 100%. The Business Services Levy will be the most effective in 2023 with an achievement of 116.53%, but it will decrease to 71.57% in 2024 due to reduced revenue from land and building rentals and several other types of levies. On the other hand, the Public Service Levy increased from 65.49% to 71.39%, influenced by the increase in revenue for health services. Meanwhile, the Certain Licensing Levy has decreased sharply from 74.53% to 23.08%, due to the simplification of licensing in accordance with the HKPD Law.

## CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussion on the level of compliance of MSME Taxpayers in Tomohon City, it can be concluded that:

1. Regional tax revenues in North Sulawesi Province increased significantly after the enactment of Law No. 1 of 2022, especially in PKB, BBNKB, Cigarette Tax, and PBBKB. New taxes such as the Heavy Equipment Tax also add to the source of revenue. Meanwhile, regional levy revenues also increased, driven by the Public Service Levy, while the Business Services Levy and Certain Licensing Levy decreased due to the simplification of the levy object.
2. The effectiveness rate of Regional Taxes is 94.04% in 2023 and 96.91% so it is classified as Effective while the Effectiveness of Regional Levy is 66.61% in 2023 and 71.18% in 2024 so it is classified as ineffective.

Based on the results of the research and discussions that have been conducted, here are some suggestions that can be given to increase Regional Tax and Regional Levy revenues at the Regional Revenue Agency of North Sulawesi Province, namely:

1. The North Sulawesi Provincial Bapenda needs to conduct intensive socialization related to North Sulawesi Regional Regulation No. 1 of 2024 and North Sulawesi Governor Regulation No. 11 of 2024 so that taxpayers understand the new provisions, increase awareness, and encourage active community participation in paying taxes and levies.

2. To optimize regional revenue, Bapenda needs to strengthen field supervision to ensure taxpayer compliance and update the online payment system by adding a variety of digital services to make the payment process easier and more efficient.

### ADVANCED RESEARCH

Based on the conclusions and suggestions of this study, the recommendation for the next research is to expand the scope of the study area by involving more regions in North Sulawesi Province in order to obtain a more comprehensive picture of the impact of the implementation of Law No. 1 of 2022 on regional tax and levy revenues. In addition, subsequent research can use quantitative approaches such as regression analysis or *time series* to measure the relationship between regional fiscal policies, collection effectiveness, and PAD improvement. Follow-up studies also need to examine factors that affect the effectiveness of regional taxes and levies, including taxpayer compliance, service quality, and the use of digital technology, as well as analyze the social and economic impact of the implementation of the HKPD Law on business actors and regional economic growth.

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