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OPTIMIZATION OF REGIONAL TAX REVENUE IN THE ISLANDS REGION HALMAHERA SELATAN REGENCY

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ABSTRACT

Provincial taxes are one regional revenue source contributing to PAD in island-based areas. The research aims to identify the advantages and classify nine types of local taxes that have fast growth and are competitive based on the sub-district area in South Halmahera Regency during 2018-2021. The analytical method adopts the Location Quotient and Shift-Share analysis techniques commonly used in regional economic sector advantage analysis to determine the ideal type of tax. The results show that only three types of taxes are categorized as superior taxes in all sub-districts: PBB P2, tax on non-metallic minerals and rocks, and restaurant tax. The types of taxes in the SS-Tax analysis that have a fast growth rate and are highly competitive are the Restaurant tax, the Non-Metal and Rock Mineral tax, and the Street Lighting tax.

1. INTRODUCTION

The implementation of regional autonomy and fiscal decentralization in Indonesia has been going on for a long time, since the enactment of Law (UU) Number 22 of 1999 concerning Regional Government (UU-PD) and Law Number 25 of 1999 concerning Central and Regional Financial Relations (UU-HKPD). . Until now, the two laws have undergone several amendments. UU-PD has changed to Law Number 23 of 2014 and UU-HPKD changed to Law Number 1 of 2021. Along with these changes, a number of problems and discourse between regional dependence and independence are still ongoing. Especially between independence and regional fiscal dependence.

Implementatively the fiscal decentralization policy in the perspective of fiscal independence, is actually a policy space to increase Local Own Revenue (PAD). Even in order to build a conducive investment ecosystem in the region. However, empirical facts show otherwise. Regions in general are still dealing with the problem of low PAD while at the same time the investment ecosystem is still counterproductive in the spirit of strengthening regional competitiveness. The obsession and enthusiasm in realizing the ideals of fiscal independence is still running slowly.

Regional fiscal dependence on transfers from the central government is a common phenomenon in most developing countries (Litvack et al., 1998). Fiscal transfers are still the dominant source of revenue in the regional revenue budget. One reason is because of the low role of local tax revenue sources. Even though sometimes the potential sources of original revenue for a region are relatively large, they can still be explored and explored for improvement, but it is difficult for regions to do so. As if continuing to maintain dependence on the center with various motives behind it. Such a phenomenon is called the flypaper effect, namely a situation in which transfer funds provided to local governments will be maintained as the main source of expenditure. Not used to reduce revenue from other sources, such as local tax breaks (Shah, 2007).

Judging from the 2020 APBD, the contribution of the PAD of all provinces and districts/cities to regional income is only around 26.49%. All regencies/cities on average only contributed 12.81%. The biggest source of PAD revenue comes from Regional Taxes, namely 71.64%. In general, indications of regional dependence on Transfer Funds from the central government are still very large (Sofi, 2021). This condition also occurs in South Halmahera Regency (Halsel). Even though the realization of this Regency's PAD during 2018-2021 has a trend of increasing its contribution to Total Regional Revenue (TPD), the average contribution is only 3.70% per year. Meanwhile, balancing funds or transfers to the regions are 81.89% per year.

The composition of the contribution of regional revenue sources to PAD based on BPKAD data for South Halmahera Regency is still favored by Regional Tax sources from 2019-2021. Meanwhile, 2018 was dominated by Other Legal PAD (LLPADS). The average regional tax contribution per year is 48%. This figure

is above the LLPADS contribution per year, which is 42.27%. Then Regional Retribution is 8.77% per year, and Regional Wealth Management Results (HPKD), only 1.23% per year (BPKAD Halsel, 2022).

The authority to manage regional revenue sources can be measured through indicators of power autonomy (Song, 2013). This indicator describes regional fiscal independence from sources of revenue other than revenue from the central government. However, the classic problem that often arises is the regional ability to explore and exploit the potential sources of local revenue, especially regional taxes, that have not been maximally explored and exploited. Pattilouw (2018) describes several contributing factors, namely the lack of regional sensitivity in finding regional advantages and potential, taxpayer compliance and awareness is still relatively low, the weakness of the legal system and regional revenue administration, weakness of the apparatus, and bureaucratic fears of failure in carrying out the program.

Several previous studies have revealed that there are differences in the potential advantages of certain types of taxes in the regions. Dwiastuti (2019) and Manan et al. (2022) proves that the advantages of types of taxes in the regions appear to be quite diverse because not all types of taxes can excel in an area. It is also possible that a similar phenomenon could occur in South Halmahera Regency, particularly at the sub-district level. This study aims to identify the advantages of revenue sources for nine types of regional taxes between sub-districts and to measure the types of local taxes with the classification of growth and competitiveness based on the sub-district area in South Halmahera Regency.

2. LITERATURE REVIEW

Local taxes are a potential source of revenue among other sources of revenue from Regional Original Revenue (PAD). This type of revenue is an indicator of regional independence in the era of fiscal decentralization. Especially in terms of regional fiscal capacity, because it contributes directly to the realization of a region's PAD. As for fiscal decentralization, it is generally interpreted as the delegation of authority from the central government to regional governments in managing the budget. However, this fiscal decentralization is one of the definitions of decentralization in general, such as political decentralization, administrative decentralization, and economic or market decentralization.

Delegation of authority in the context of fiscal decentralization, especially related to the provision of public services, because the local government knows more about what the people in the area need than the central government. This assumption is supported by several researchers both theoretically (Oates, 1997; Ezcurra & Pascual, 2008) and empirically (Rodriguez-Pose & Ezcurra, 2010; Tarzwell, 1998).

In general, a fiscal decentralization strategy has several main elements, namely: assigning expenditure responsibilities to various levels of government, assigning revenue responsibilities (including borrowing authority) to local governments, and designing a fiscal transfer system (Alm & Martinez-Vazquez, 2015). Fiscal decentralization in this context adheres to the principle of "money follows function", or "money follows authority". This means that if authority is delegated to the regions, the money to manage the authority must also be delegated to the regions. If the Regional Government carries out its functions and is given freedom in making expenditure decisions in the public sector, it must receive support from the Central Government in the form of subsidies/assistance, as well as loans from the Central Government, as well as adequate financial sources, both from Regional Original Revenue (PAD).), Tax and Non-Tax Revenue Sharing (Kharisma, 2013). Good regional financial management in the perspective of fiscal decentralization will affect the increase in regional fiscal capacity sourced from PAD. The local tax revenue sources still dominate other sources in the PAD structure.

Taxes generally include two types, namely direct taxes and indirect taxes (Suparmoko, 2000). Direct tax is a tax imposed based on a tax assessment letter (kohir or SPT) and the imposition is carried out periodically. Economically, this type of tax cannot be shifted/delegated to other people. In contrast to indirect taxes. The collection is not carried out based on a tax assessment letter and the imposition is not periodic. The tax burden can be shifted to other people. In other words, direct taxes are taxes imposed on income and profits, while indirect taxes are taxes imposed on goods and services. These two types of taxes are a source of state revenue, both at the central and regional government levels. Collection is the government's prerogative regulated in law and can be imposed on tax subjects without any remuneration that can be shown directly for its use (Mangkoesoebroto, 1993).

The basic problem of government revenue in the tax sector can actually cause two things, namely: 1) who pays taxes (taxpayers); and 2) who ultimately suffers from the tax burden. The first aspect, it is clear who pays taxes (taxpayers). However, the second aspect is not as simple as the first aspect, because the party paying the tax may not be the party that also suffers from the tax burden. This is because if the taxpayer is able to delegate the entire tax burden to other parties.

The theory that analyzes those who suffer the tax burden is called the tax incidence theory (Mangkoesoebroto, 1993), includes: 1) balanced-budget incidence of taxes; 2) differential incidence of tax; and 3) absolute incidence of taxes. The first Tax Incident, explains the distributive effect of a tax on

government spending which is financed from tax revenues in the same amount. This means that the total amount of economic resources (tax) taken by the government is entirely returned to the community. The second Tax Incident, analyzes the effect of income distribution from a type of tax if it is replaced by another type of tax to finance government activities in the same amount. The third tax incident, only looks at the effect of a type of tax on the distribution of people's income without looking at the distributive effects of other types of taxes, or the distributive effects of a government program (government spending).

The imposition of taxes on taxpayers must be based on the principles and criteria of a good taxation system (Mangkoesoebroto, 1993), namely: 1) The Principle of Benefits in Taxation. This means that everyone must pay taxes in the amount of benefits received from government activities; 2) The Principle of Ability to Pay, namely that everyone must pay taxes according to their ability to pay (ability to pay). Meanwhile, the criteria used in the imposition of taxes include: 1) The distribution of the tax burden must be fair. Everyone must pay according to his "reasonable share"; 2) Taxation should as little as possible interfere with economic decisions, if these decisions have made it possible to achieve an efficient market system. The excess tax burden (excess burden) must be as minimal as possible; 3) Taxes must correct the inefficiencies that occur in the private sector; 4) The tax structure must be capable of being used in fiscal policy for the purpose of economic stabilization and growth; 5) The tax system must be understandable to taxpayers; 6) Tax administration and implementation costs must be as minimal as possible; 7) The tax system must meet the elements of certainty, can be implemented and acceptable.

Judging from the collection agency, taxes are divided into two, namely central taxes (also called state taxes) and regional taxes (Kadir, 2009). Local taxes are specifically defined in Law (UU) No. 28 of 2009, as an important source of regional income to finance regional development. This law has expanded local tax objects and provided discretion in setting tariffs. Optimizing regional revenues originating from local taxes is a hope and at the same time a way out of one of the regional financial problems.

In detail, this Law has classified the types of regional taxes for the province including: 1) Motor Vehicle Tax; 2) Motorized Vehicle Title Transfer Fee; 3) Motor Vehicle Fuel Tax; 4) Surface Water Tax, and 5) Cigarette Tax. Meanwhile, district/city regional taxes include: 1) Hotel Tax; 2) Restaurant Tax; 3) Entertainment Tax; 4) Advertising Tax; 5) Street Lighting Tax; 6) Non-Metal and Rock Mineral Tax; 7) Parking Tax; 8) Ground Water Tax; 9) Swallow's Nest Tax; 10) Rural and Urban PBB (PBB P2); and 11) Land and Building Rights Acquisition Fees (BPHTB).

Several previous empirical studies have analyzed efforts to optimize PAD sources, including local tax sources. However, in relation to the superiority of sub-district-based regional tax revenue sources, it seems that there is no such thing. Triarda & Damayanti (2021) in their research in Malang City specifically only analyzes the impact of economic development on potential regional revenues. Several types of regional taxes such as BPHTB, PBB, and Street lighting Tax (PPJ) can no longer be used as a reliable source of revenue if they are still calculated and managed conventionally. As the new prima donna in local tax revenue, are hotel taxes and restaurant taxes. But both of them have not optimized their potential.

Specifically, this study differs from Pattilouw (2018) which emphasizes the constraints on the effectiveness of PAD sources in Buruh Selatan District, including: 1) internal constraints, related to the lack of availability of accurate data on the subject and object of collection, such as local taxes. In addition, the human resource capacity of tax officials is still limited, coordination is weak, infrastructure support is inadequate, and the administration and reporting systems are not well organized; 2) external constraints, related to limited regional infrastructure, especially in the field of transportation and communication, as well as low public awareness. This includes the weak quality of supervision and accessibility issues related to geographical factors. For this phenomenon, Is (2013) even found that the availability of limited tax objects is also an obstacle to optimizing PAD sources in Rokan Hulu Regency. The Regional Tax still dominates the source of PAD revenue and is useful in encouraging Regional Development in this district.

The results of research from Rukmini (2016) and Juliarini (2020) are different. Specifically in Trenggalek Regency, Rukmini (2016) found local tax revenues to be very useful in regional development. The development of acceptance between districts/cities in Indonesia was found by Juliarini (2020) indicating a disparity. The role of regency regional tax revenues is still smaller than that of cities. One of the reasons is that the tax objects in the PDRD Law are more oriented towards urban economic activities.

Another fundamental aspect that is a problem in the taxation sector is institutional accountability for managing local tax revenue sources. In casuistic research results Rusli et al. (2014) from the point of view of accountability, regional tax accountability reports in Palopo City meet the criteria of being transparent, efficient, effective and accountable. Although from the revenue side it has fluctuated from year to year. Suoth et al. (2022) found this phenomenon to be similar to Minahasa District. Regional tax revenues even contribute greatly to the taxation sector in this area.

In detail the contribution per type of local tax is also the concern of several empirical studies. Which type of tax has a major contribution to PAD. Safitri (2021), Dantes & Lasminiasih (2021) found that

advertisement tax, hotel tax and restaurant tax were the biggest contributors to regional tax revenue and PAD in DKI Jakarta. But the level of effectiveness of the collection, it turns out that only the Restaurant Tax is very effective. This fact contrasts the findings of Rahayuanti et al. (2018) especially in East Kalimantan Province. Motor vehicle tax, motor vehicle fuel tax, and surface water tax are precisely very effective because they exceed the revenue target. The same level of effectiveness for local tax revenue sources was also identified by Aprilia (2019) for a case study in the city of Surabaya.

Other mixed results were also found in several areas. Payu (2014) found only four types of local taxes that contributed positively and significantly to Gorontalo City's PAD, namely hotel taxes, entertainment taxes, advertisement taxes and street lighting taxes. However, for similar cases in North Minahasa and Southeast Minahasa districts, Kamagi et al. (2016) found North Minahasa Regency to be superior in contributing to local tax sector revenue compared to Southeast Minahasa Regency. The various types of regional tax contributions indicate the existence of different potential advantages. Especially against various types of taxes applied in each region.

Dwiastuti (2019) in her study in Kubu Raya Regency succeeded in identifying types of local taxes that had advantages by using the Klassen Typology method. The type of tax that is superior to the "prime" category is in fact only Parking Tax; categorized as "potential" are Street Lighting Tax (PPJ), Tax on Non-Metal and Rock Minerals (Excavation C), PBB-P2, and BPHTB; and in the “developing” category are Restaurant Tax, Entertainment Tax and Swallow's Nest Tax. While in the category of "underdeveloped", includes: Hotel Tax, Advertising Tax and Ground Water Tax. Manan et al. (2022), in a similar study in the Mandalika Special Economic Zone (SEZ) also has similarities to Hotel Tax and Restaurant Tax. The analysis uses the overly method, similar to the Klassen Typology. The results show that the potential for hotel tax revenue is included in the “Developing” average category, while the restaurant tax is included in the “underdeveloped” average. The prospect of hotel and restaurant tax revenue in the future is found to be increasingly positive, but the contribution is still relatively small.

These two studies basically reveal the fact of the superiority of various types of local taxes, especially at the district/city level. Not to touch the advantages between the sub-districts. Either use the Location Quotien (LQ) or Shift-Share analysis approach. As is the case with similar research on economic sectors between regions (Kasikoen, 2018; Salakory & Matulessy, 2020; Pribadi & Nurbiyanto, 2021). The findings may be more interesting in finding types of taxes that have advantages and are competitive. Not only at the provincial or district/city level, but also at the sub-district level.

3. METHOD

This research is a literature study, related to the analysis of the results of data publication on the realization of 9 types of regional tax revenues in 30 sub-districts, South Halmahera Regency. The nine types of taxes include: PBB-P2 (Tax-01), Advertising tax (Tax-02), Restaurant tax (Tax-03), C Excavation tax (Tax-04), Street Lighting tax (Tax-05), Tax Hotels (Tax-06), Entertainment tax (Tax-07), Groundwater tax (Tax-08), and Land and Building Rights Acquisition Fees or BPHTB (Tax-09). The 30 sub-districts in question include six sub-districts on Bacan Island, two sub-districts on Kasiruta Island, three sub-districts on the West Ganer region, three sub-districts on the East Gane region, four sub-districts on Kayoa Island, five sub-districts on Obi Island, and two sub-districts on Makian Island. .

The research data includes data on the realization of revenue for all types of regional taxes during 2018 – 2021. The data is sourced from the Halsel Regency Regional Financial and Asset Management Agency (BPKAD). The analytical method uses a descriptive-quantitative method, including *Location Quotient of Tax (LQ-Tax) analysis and Shift-Share of Tax* (SS-Tax) analysis . Both are developments from conventional LQ analysis (Kuncoro, 2004; Bendavid-Val, 1991 ; Personal & Nurbiyanto, 2021) ; and 2) conventional *Shift-Share (SS)* analysis (Kasikoen, 2018 ; Pribadi & Nurbiyanto, 2021 ; Salakory & Matulessy, 2020) . Analysis of the advantages of sources of revenue types of Regional Tax is identified using the LQ-Tax formula as follows:

$$\text{LQ} - \text{Tax} = \frac{\text{TAXr}/\text{TAXn}}{\text{TOTAXr}/\text{TOTAXn}} \qquad (1)$$

Information:
TAXr = realization of the i-th Regional Tax source revenue in the sub-districts of Halsel Regency;
TAXn = realization of the i-th Regional Tax source revenue in Halsel Regency;
TOTAXr = Total realization of Regional Tax for all districts in Halsel Regency;
TOTAXn = Total realization of Regional Tax for Halsel Regency.

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The criteria for measuring the value of LQ-Tax consist of three classifications, namely: 1) LQ-Tax > 1, indicating the level of specialization of a particular Regional Tax source at the district level is greater than the same source of revenue at the Halsel Regency level. This means that apart from being a basic or superior source of revenue, it also has great potential to be developed as a driving force for increasing Regional Taxes in Halsel Regency; 2) LQ-Tax < 1, indicating the level of specialization of certain Regional Tax sources at the district level is smaller than the same source of revenue at the Halsel Regency level. This means that this source of revenue has less potential to be developed as the main driver of increasing Regional Tax revenue in this Regency; 3) LQ-Tax = 1, indicating the level of specialization of certain Regional Tax revenue sources at the district level is the same as similar revenue sources at the Halsel Regency level.

Furthermore, the analysis of growth and competitiveness of local tax revenue sources uses Shift-Share of Tax (SS-Tax) analysis. This analysis was carried out by comparing the tax growth rate of a sub-district with the tax growth rate of Halsel Regency. The components of the SS-Tax analysis include: 1) Growth of district regional taxes (PN-Tax), namely changes in sub-district regional tax revenues due to changes in regional tax revenues at the Halsel Regency level, assuming there are no differences in the characteristics of local taxes both between types and between sub-districts ; 2) Proportional growth of sub-district regional tax revenues (PP-Tax), namely the growth of sub-district regional tax revenues in Halsel Regency in a certain period; 3) Growth in the share of sub-district area taxes (PPW-Tax), namely the growth rate of regional tax revenues for a sub-district compared to other sub-districts in Halsel Regency.

In addition, the growth in the revenue of certain types of regional taxes can be seen from the net shift in the sub-district. The net shift value (NS or PB) is obtained from the sum of the PP and PPW components. The SS-Tax calculation steps use the following formulas:

1) Calculating the ratio of regional tax revenue indicators, including: $r_{ij.tax}$, $R_{i.tax}$, and $R_{a.tax}$.
2) Calculate the components $PN_{ij.tax}$, $PP_{ij.tax}$, and $PPW_{ij.tax}$ use the following formula:
3) Calculating the Net Shift ($PB_{ij.tax}$), to identify the growth of certain types of regional tax revenues. The formulation is as follows:

$$PB_{ij.tax} = PP_{ij.tax} + PPW_{ij.tax} \quad (9)$$

The conclusion of the calculation of formula (9): if $PB_{ij.tax} > 0$, it shows the growth of the i-type local tax revenue in j district, included in the "progressive" (advanced) group. On the other hand, if $PB_{ij.tax} < 0$, it indicates the growth of revenue from the i-th type of local tax in j district, included in the "slow" group.

4) Analysis of the growth and competitiveness of local taxes with quadrant IV graphics, as shown in Figure 3.1. On the horizontal axis there is the PP component as the abscissa and on the vertical axis there is the PPW component as the ordinate. Quadrant I, shows the types of local taxes in certain regions (districts) that have "fast growth and high competitiveness" (TC-DST). Indicated by PP (+) and PPW (+) values. Quadrant II, shows the types of local taxes in certain regions (districts) that have "fast growth and low competitiveness" (TC-DSR). Shown by the value of PP (+) and PPW (-). Quadrant III, shows the types of local taxes in certain areas (districts) have "slow growth and low competitiveness" (TL-DSR). Indicated by PP (-) and PPW (-) values. Quadrant IV, shows the types of local taxes in certain regions (districts) that have "slow growth and high competitiveness" (TL-DST). Indicated by PP (-) and PPW (+) values.

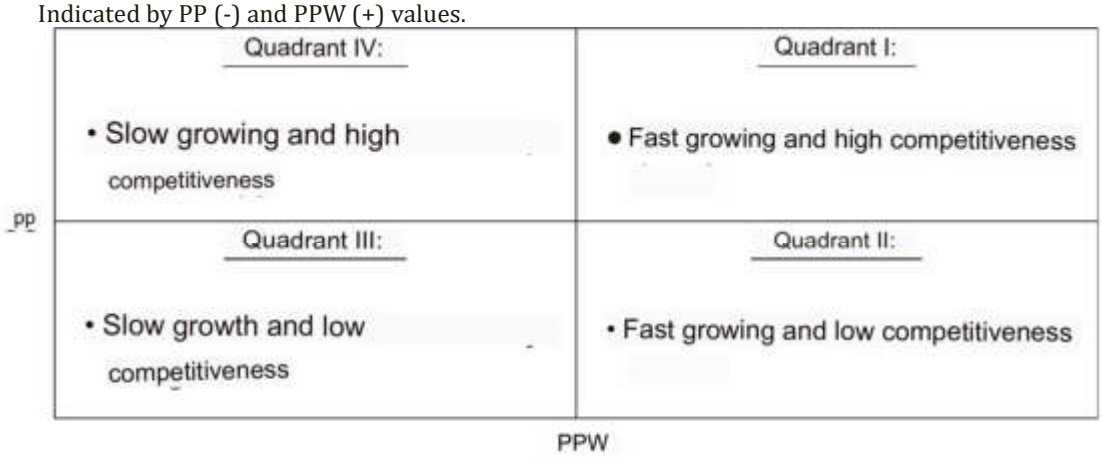

Figure1. Four Quadrant Graph in *Shift-Share of Tax analysis*
Source: Personal and Nurbiyanto (2021).

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4. RESULT AND DISCUSSION

LQ-Tax Analysis Results

The results of the analysis of the advantages of receiving 9 types of local taxes among 30 sub-districts in South Halmahera Regency which are shown in Table 1 are calculated based on the average value of LQ-Tax per year during the 2018-2021 period for each type of local tax. Likewise the value of LQ-Tax per sub-district and the average for all sub-districts. For Tax-01, the average value of LQ-Tax is > 1 in 30 districts. These results show that the PBB-P2 average value of LQ-Tax is > 1 in 30 sub-districts in South Halmahera district.

Furthermore, Tax-02, Tax-06 and Tax-07 have an average value of LQ-Tax > 1, but only in Bacan district. These findings are related to three possibilities. First, out of 30 sub-districts, only 5 sub-districts have realized advertisement tax revenue, including Bacan sub-district. Second, although the five sub-districts resulted in realization of revenue from this type of tax, the other 4 sub-districts, namely Bacan Selatan, Bacan Timur, Gane Barat Selatan and Obi sub-districts had an average LQ-Tax value < 1. Third, Tax-06 and Tax -07 receipts were not realized in most sub-districts, except in 2018. However, in Bacan, Bacan Selatan, and Bacan Timur, hotel tax revenues were realized during 2018-2021. As for the entertainment tax for the Bacan and Bacan Selatan sub-districts, there will be no realization of revenue in 2021.

Table 1. Average Value of LQ-Tax Types of Local Taxes between Districts in South Halmahera Regency in 2018-2021

Jenis Pajak	Kode	LQ-Tax Bacan								LQ-Tax Kasiruta				LQ-Tax Botanglo-mang	LQ-Tax Mandioli			LQ-Tax Gane Barat			
		Bacan	Selatan	Timur	Barat	Utara	Tengah	Timur Selatan	Rerata	Timur	Barat	Rerata			Utara	Selatan	Rerata	Barat	Barat Selatan	Barat Utara	Rerata
PBB P2	Tax-01	1.98	1.79	3.63	8.00	9.77	1.98	1.93	4.15	3.69	6.00	4.84		3.18	1.94	3.88	3.00	2.42	5.75	3.61	3.93
Reklame	Tax-02	7.97	0.33	2.36	0.24	0.23	0.16	0.12	1.63	0.24	0.23	0.23		0.24	0.17	0.15	0.16	0.17	2.51	0.19	0.96
Restoran	Tax-03	2.74	3.16	0.43	1.24	0.93	0.36	0.24	1.30	2.61	2.12	2.37		2.46	1.12	0.50	0.81	0.36	1.42	0.41	0.73
Galian C	Tax-04	1.63	1.43	2.56	6.55	8.96	1.75	2.24	3.59	5.28	6.44	5.86		2.82	5.96	2.92	4.44	3.26	9.03	3.97	5.42
Penerangan Jalan	Tax-05	0.55	0.65	0.72	0.53	0.23	1.08	1.00	0.68	0.24	0.23	0.23		0.65	0.73	1.00	0.87	1.01	0.15	0.94	0.70
Hotel	Tax-06	4.85	2.88	10.34	0.24	0.23	0.16	0.12	2.69	0.24	0.23	0.23		0.24	0.17	0.15	0.16	0.17	0.13	0.19	0.16
Hiburan	Tax-07	1.53	5.91	0.10	0.24	0.23	0.16	0.12	1.19	0.24	0.23	0.23		0.24	0.17	0.15	0.16	0.17	0.13	0.19	0.16
Air Tanah	Tax-08	0.63	1.09	0.46	0.24	0.23	0.16	0.12	0.42	0.24	0.23	0.23		0.24	0.17	0.15	0.16	0.17	3.60	0.19	1.32
BPHTB	Tax-09	5.40	2.36	5.07	0.24	0.23	0.16	1.27	2.11	0.24	0.23	0.23		0.24	0.17	0.15	0.16	0.76	6.50	0.45	2.57

Jenis Pajak	Kode	LQ-Tax Kep. Joronga	LQ-Tax Gane Timur				LQ-Tax Kayoa					LQ-Tax Obi					LQ-Tax Makian			
			Timur	Timur Tengah	Timur Selatan	Rerata	Kayoa	Barat	Utara	Selatan	Rerata	Obi	Selatan	Timur	Barat	Utara	Rerata	Makian	Barat	Rerata
PBB P2	Tax-01	5.06	5.80	4.84	5.90	5.52	6.27	6.13	5.36	4.39	5.54	0.32	6.71	6.11	5.01	4.92	4.62	4.65	1.62	3.14
Reklame	Tax-02	0.24	0.23	0.21	0.22	0.22	0.23	0.23	0.24	0.25	0.24	0.16	0.23	0.24	0.24	0.14	0.20	0.23	0.24	0.24
Restoran	Tax-03	0.24	1.61	0.65	4.17	2.14	1.89	4.49	2.46	2.11	2.74	0.48	1.77	3.55	2.47	0.33	1.72	1.47	3.83	2.65
Galian C	Tax-04	5.10	5.87	2.74	4.62	4.41	4.65	2.34	0.93	0.56	2.12	0.35	5.03	1.76	0.36	2.01	1.90	3.74	1.08	2.41
Penerangan Jalan	Tax-05	0.24	0.52	0.93	0.22	0.56	0.60	0.23	0.74	0.84	0.60	1.23	0.27	0.24	0.24	1.00	0.60	0.71	0.78	0.75
Hotel	Tax-06	0.24	0.23	0.21	0.22	0.22	0.23	0.23	0.24	0.25	0.24	0.11	0.23	0.24	0.24	0.14	0.19	0.23	0.24	0.24
Hiburan	Tax-07	0.24	0.23	0.21	0.22	0.22	0.23	0.23	0.24	0.25	0.24	0.21	0.23	0.24	0.24	0.14	0.21	0.23	0.24	0.24
Air Tanah	Tax-08	0.24	0.23	0.21	0.22	0.22	0.23	0.23	0.24	0.25	0.24	0.11	0.23	0.24	0.24	0.14	0.19	0.23	0.24	0.24
BPHTB	Tax-09	0.24	0.23	0.64	0.22	0.36	0.23	0.23	0.24	0.25	0.24	0.13	0.23	0.24	0.24	0.14	0.20	0.45	0.24	0.34

Source: BPKAD South Halmahera Regency. Results of data processing, 2023

Table 2. Average Value of LQ-Tax Types of Local Taxes per Year between Districts in South Halmahera Regency in 2018 and 2021

Jenis Pajak	Kode	Rata-rata Nilai LQ-Tax Tahun 2018 dan 2021										
		Bacan	Kasiruta	Botanglomang	Mandioli	Gane Barat	Kep. Joronga	Gane Timur	Kayoa	Obi	Makian	Rerata
PBB P2	Tax-01	4.15	4.84	3.18	3.00	3.93	5.06	5.52	5.54	4.62	3.14	4.30
Reklame	Tax-02	1.63	0.23	0.24	0.16	0.96	0.24	0.22	0.24	0.20	0.24	0.44
Restoran	Tax-03	1.30	2.37	2.46	0.81	0.73	0.24	2.14	2.74	1.72	2.65	1.72
Galian C	Tax-04	3.59	5.86	2.82	4.44	5.42	5.10	4.41	2.12	1.90	2.41	3.81
Penerangan Jalan	Tax-05	0.68	0.23	0.65	0.87	0.70	0.24	0.56	0.60	0.60	0.75	0.59
Hotel	Tax-06	2.69	0.23	0.24	0.16	0.16	0.24	0.22	0.24	0.19	0.24	0.46
Hiburan	Tax-07	1.19	0.23	0.24	0.16	0.16	0.24	0.22	0.24	0.21	0.24	0.31
Air Tanah	Tax-08	0.42	0.23	0.24	0.16	1.32	0.24	0.22	0.24	0.19	0.24	0.35
BPHTB	Tax-09	2.11	0.23	0.24	0.16	2.57	0.24	0.36	0.24	0.20	0.34	0.67

Source: BPKAD South Halmahera Regency. Results of data processing, 2023

Tax-03 has an average value of LQ-Tax > 1 in 28 districts. Potentially the restaurant tax is the pre-eminent tax in most of the districts in this regency. Furthermore, Tax-04, has a value of LQ-Tax > 1 in 30 districts. These findings show that Excavated C tax is a superior type of tax in South Halmahera district. In contrast, Tax-05, has an average value of LQ-Tax < 1 in all districts. These findings indicate that the Street Lighting Tax is not a superior type of tax in Halsel Regency. The following findings are Tax-08, this type of

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tax has an average value of LQ-Tax > 1 only in West Gane sub-district. Meanwhile, Tax-09 has an average value of LQ-Tax > 1 only in two sub-districts, namely Bacan and West Gane sub-districts. This means that the groundwater tax and BPHTB are superior only in the West Gane, Bacan and West Gane sub-districts.

The overall results of the LQ-Tax analysis shown in Table 2 explain that, the average type of local tax that has advantages based on actual revenue in 30 sub-districts, is only dominated by three types of taxes, namely PBB P2, Quarry C tax, and Restaurant tax. As for other types of local taxes, although they are also the leading source of revenue between sub-districts, they are only in relatively small amounts.

SS-Tax Analysis Results for the Bacan District Area

The results of the SS-Tax analysis in 30 sub-districts in Halsel Regency show that, for the growth of revenue realization for 9 types of local taxes in the Bacan sub-district, all are positive. Shown by positive PNij values for 7 sub-districts in the Bacan area (Table 3). This finding indicates that the increase in revenue from this type of regional tax was caused by changes in revenue for the same type of tax in Halsel Regency. In contrast to the regional tax proportional growth component (PPij) and regional tax area share growth (PPWij). PPij values of 9 types of local taxes in 7 sub-districts in the Bacan area, it was found that only Tax-05 (Street Lighting tax) had a positive value. While the positive value of the PPWij component was only found in 4 sub-districts, namely: 1) Bacan District, including Tax-01 (PBB-P2), Tax-02 (Billboard tax), and Tax-06 (Hotel tax); 2) South Bacan District includes: Tax-01, Tax-02; Tax-03 (Restaurant Tax), Tax-04 (Excavation Tax C), Tax-06, and Tax-09 (BPHTB); 3) East Bacan District includes: Tax-01, Tax-02, Tax-04 and Tax-09; and 4) West Bacan District only Tax-04.

Table 3. *Shift-Share Value of Tax* Types of Local Taxes for Bacan, South Bacan, East Bacan, and West Bacan Districts (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Kecamatan Bacan					Kecamatan Bacan Selatan					Kecamatan Bacan Timur					Kecamatan Bacan Barat				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	463	(335)	115	(220)	243	297	(215)	51	(164)	133	266	(192)	18	(174)	92	84	(61)	(3.1)	(64)	20
Reklame	Tax-02	297	(204)	66	(138)	159	16	(11)	1.7	(10)	6.8	16	(11)	27	16	32	12	(7.9)	(3.8)	(12)	(0.19)
Restoran	Tax-03	4,516	(1,387)	(2,173)	(3,560)	956	274	(84)	1,353	1,269	1,543	683	(210)	(452)	(662)	22	192	(59)	(131)	(190)	1.8
Galian C	Tax-04	343	(45)	(20)	(65)	278	212	(28)	567	539	751	241	(32)	319	288	529	94	(12)	7.0	(5.3)	89
Pen.Jalan	Tax-05	3,666	1,667	(4,181)	(2,514)	1,152	2,326	1,058	(2,661)	(1,604)	722	1,500	682	(1,800)	(1,118)	381	409	186	(548)	(362)	47
Hotel	Tax-06	266	(124)	211	87	352	82	(38)	87	48	131	91	(43)	(36)	(78)	13	15	(7.2)	(8)	(16)	(0.26)
Hiburan	Tax-07	96	(98)	0.0	(98)	(1.6)	5.6	(6)	0.0	(5.7)	(0.09)	5.6	(5.7)	0.0	(5.7)	(0.09)	3.9	(4.0)	B	(4.0)	(0.07)
Air Tanah	Tax-08	7.9	(8.0)	0.0	(8.0)	(0.1)	10	(10)	0.0	(10)	(0.16)	2.4	(2.5)	0.0	(2.5)	(0.04)	1.7	(1.7)	0.0	(1.7)	(0.03)
BPHTB	Tax-09	379	(340)	102	(238)	141	232	(208)	93	(116)	117	169	(173)	65	(108)	85	52	(47)	(6.2)	(53)	(0.9)

Jenis Pajak	Kode	Kecamatan Bacan Utara					Kecamatan Bacan Timur Tengah					Kecamatan Bacan Timur Selatan				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	109	(79)	(12)	(91)	18	97	(70)	(9)	(79)	18	97	(70)	(11)	(82)	16
Reklame	Tax-02	13	(9.1)	(4.3)	(13)	(0.2)	12	(7.9)	(3.8)	(12)	(0.2)	12	(7.9)	(3.8)	(12)	(0.2)
Restoran	Tax-03	219	(67)	(150)	(217)	1.8	192	(59)	(129)	(188)	3.4	192	(59)	(132)	(191)	0.8
Galian C	Tax-04	120	(16)	(63)	(79)	41	104	(14)	(18)	(31.2)	72	498	(65)	(347)	(412)	86
Pen.Jalan	Tax-05	467	212	(688)	(475)	(7.8)	845	384	(1,069)	(685)	159	787	358	(922)	(564)	223
Hotel	Tax-06	18	(8.2)	(10)	(18)	(0.3)	15	(7.2)	(8.5)	(16)	(0.3)	15	(7.2)	(8.5)	(16)	(0.3)
Hiburan	Tax-07	4.5	(4.6)	0.0	(4.6)	(0.1)	3.9	(4.0)	0.0	(4.0)	(0.1)	3.9	(4.0)	0.0	(4.0)	(0.1)
Air Tanah	Tax-08	1.9	(2.0)	0.0	(2.0)	(0.0)	1.7	(1.7)	0.0	(1.7)	(0.0)	1.7	(1.7)	0.0	(1.7)	(0.0)
BPHTB	Tax-09	59	(53)	(7.1)	(60)	(1.0)	52	(47)	(6.2)	(53)	(0.9)	52	(47)	(3.7)	(50)	1.6

Note: sign () is a negative value
Source: BPKAD Halsel Regency, Data Processing Results, 2023

Based on the PPij and PPWij component values, the nine types of local taxes are classified differently (Table 3), namely: 1) Tax-01 and Tax-02, classified as "Slow Growing-High Competitiveness" (TL-DST) in three Districts, namely : Bacan, Southern Bacan and Eastern Bacan. Meanwhile, in four sub-districts, namely West Bacan, North Bacan, Middle Eastern Bacan and South Eastern Bacan, the classification is "Slow Growing-Low Competitiveness" (TL-DSR); 2) Tax-03 is classified as “Slow Growing-High Competitiveness” (TL-DST) only in South Bacan District. While "Growing Slow-Low Competitiveness" (TL-DSR) in the other six districts; 3) Tax-04 is classified as “Slow Growing-High Competitiveness” (TL-DST) in three Districts, namely: South Bacan, East Bacan, and West Bacan. While the other four districts are "Slow Growing-Low Competitiveness" (TL-DSR); 4) Tax-05 is classified as “Fast Growing-Low Competitiveness” (TC-DSR) in all districts; 5) Tax-06 is classified as “Slow Growing-High Competitiveness” (TL-DST) in two sub-districts, namely: Bacan and Bacan Selatan. While the other five districts are "Slow Growing-Low Competitiveness" (TL-DSR); 6) Tax-07 and Tax-08 are classified as “Slow Growing-Low Competitiveness” (TL-DSR) in all districts; 7) Tax-09 is classified as “Slow Growing-High Competitiveness” (TL-DST) in three districts, namely: Bacan, South Bacan and East Bacan. While the other four districts are "Slow Growing-Low Competitiveness" (TL-DSR).

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The following findings are the component values of net shifts (PBij) and changes in local taxes (ΔTij). PBij positive values were found in Tax-02 in East Bacan, Tax-03 in South Bacan, Tax-04 in South Bacan and East Bacan, Tax-06 in Bacan and South Bacan. In addition to these four types of taxes are negative and are located other than the sub-districts above. This means that these four types of taxes (Advertisement Tax, Restaurant, Mining C and Hotel) have "good prospects" to be developed in the future in the districts that have been mentioned. Positive values of ΔTij were found in Tax-01 to Tax-06, and Tax-09 in Bacan, South Bacan and East Bacan districts. Positive values for this component were also found in Tax-01, and Tax-03 to Tax-05 in the districts of Bacan Barat, Bacan Middle East and Bacan Timur Selatan, while for Tax-01, Tax-03 and Tax-04 it was found in North Bacan district . In addition to these six types of taxes, it has a negative value in seven sub-districts in the Bacan area. The positive value of this component indicates that the seven types of regional taxes have positive growth/change in each of the districts in question.

Results of SS-Tax Analysis for Kasiruta and Botanglomang Districts

The results of the SS-Tax analysis based on the PNij component in the Kasiruta sub-district, it was found that the realization of 9 types of regional tax revenues was all positive (Table 4). These findings indicate that the increase in revenue for all types of local taxes in this sub-district was due to changes in revenue for the same types of taxes in Halsel Regency. However, the PPij component has a positive value only in Tax-05 in the three sub-districts, namely East Kasiruta, West Kasiruta and Botanglomang. The other types of local taxes are all negative. The following findings show a positive value for PPWij, namely only PBB-P2 in the Botanglomang sub-district. Other types of taxes are negative. Including in the district, East Kasiruta and West Kasiruta.

Table 4. Value of *Shift-Share of Tax* Types of Regional Taxes for Kasiruta and Botanglomang Districts (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Kecamatan Kasiruta Timur					Kecamatan Kasiruta Barat					Kecamatan Botanglomang				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	112.4	(81.2)	(18.4)	(99.6)	12.7	136.8	(98.9)	(19.2)	(118.1)	18.7	105.2	(76.0)	1.4	(74.6)	30.5
Reklame	Tax-02	13.2	(9.1)	(4.3)	(13.4)	(0.2)	16.5	(11.3)	(5.4)	(16.8)	(0.3)	13.2	(9.1)	(4.3)	(13.4)	(0.2)
Restoran	Tax-03	219.0	(67.3)	(147.6)	(214.9)	4.1	273.8	(84.1)	(180.7)	(264.8)	9.0	219.0	(67.3)	(149.5)	(216.7)	2.3
Galian C	Tax-04	109.5	(14.3)	(74.1)	(88.4)	21.1	147.5	(19.3)	(126.3)	(145.7)	1.8	107.6	(14.1)	(69.0)	(83.1)	24.5
Pen.Jalan	Tax-05	467.4	212.5	(687.6)	(475.1)	(7.8)	584.2	265.6	(859.5)	(593.9)	(9.7)	467.4	212.5	(562.3)	(349.9)	117.5
Hotel	Tax-06	17.6	(8.2)	(9.7)	(17.9)	(0.3)	22.0	(10.2)	(12.1)	(22.3)	(0.4)	17.6	(8.2)	(9.7)	(17.9)	(0.3)
Hiburan	Tax-07	4.5	(4.6)	0.00	(4.6)	(0.1)	5.6	(5.7)	0.00	(5.7)	(0.1)	4.5	(4.6)	0.00	(4.6)	(0.1)
Air Tanah	Tax-08	1.9	(2.0)	0.00	(2.0)	(0.0)	2.4	(2.5)	0.00	(2.5)	(0.0)	1.9	(2.0)	0.00	(2.0)	(0.0)
BPHTB	Tax-09	59.4	(53.3)	(7.1)	(60.4)	(1.0)	74.2	(66.6)	(8.9)	(75.5)	(1.2)	59.4	(53.3)	(7.1)	(60.4)	(1.0)

Note: sign () is a negative value
Source: Halsel Regency BPKAD. Results of Data Processing, 2023

Based on these findings, Tax-01 is classified as "Slow Growing-High Competitiveness" (TL-DST) only in Botanglomang sub-district. Meanwhile, the sub-districts of West Kasiruta and East Kasiruta are included in the "Slow Growing-Low Competitiveness" (TL-DSR) classification. Furthermore, Tax-05 is classified as "Fast Growing-Low Competitiveness" (TC-DSR) covering all districts, namely West Kasiruta, East Kasiruta, and Botanglomang. Likewise Tax-02, Tax-03, Tax-04, Tax-06, Tax-07, Tax-08, and Tax-09, classified as "Slow Growing-Low Competitiveness" (TL-DSR) in all the same districts .

The following SS-Tax component values are net shifts (PBij) and changes in local taxes (ΔTij). The results of the analysis found that all types of local taxes in the Kasiruta and Botanglomang sub-districts had negative PBij values. This means that all types of local taxes that are managed have "bad prospects". While the ΔTij value was found to be positive in Tax-01, Tax-03, and Tax-04 in East Kasiruta and West Kasiruta sub-districts. Then the positive value of ΔTij was also found to be positive in Tax-01, Tax-03, Tax-04, and Tax-05 in the Botanglomang sub-district. Other than these types of taxes, the value Δof Tij is negative. The positive value of the ΔTij component indicates that the four types of local taxes have had positive developments in only three districts.

Results of SS-Tax Analysis for the Districts of Madioli and West Gane

The results of the SS-Tax analysis on revenue realization for 9 types of regional taxes in the Mandioli and West Gane sub-districts show that the PNij component is positive in all sub-districts (Table 4). This finding indicates the growth in actual revenue for all types of regional taxes, caused by changes in revenue for the same types of taxes in Halsel Regency. While the PPij and PPWij components show different results. Only Tax-05 has a positive value for the PPij component, whereas PPWij is negative for all types of taxes in all districts. These findings show that Tax-05 is included in the classification of "Fast Growing-Low

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Competitiveness" (TC-DSR) in all Districts. Other types of taxes include "Slow Growing-Low Competitiveness" (TL-DSR).

Table 5. Value *of Shift-Share of Tax* Types of Regional Taxes in Mandioli and West Gane Districts (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Kecamatan Mandioli Utara					Kecamatan Mandioli Selatan				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	68.3	(49.3)	(12.2)	(61.5)	6.8	93.7	(67.8)	(10.3)	(78.0)	15.7
Reklame	Tax-02	9.9	(6.8)	(3.3)	(10.1)	(0.2)	9.9	(6.8)	(3.3)	(10.1)	(0.2)
Restoran	Tax-03	164.3	(50.5)	(25.7)	(76.1)	88.1	164.3	(50.5)	(107.9)	(158.4)	5.9
Galian C	Tax-04	186.6	(24.5)	(141.6)	(166.1)	20.5	83.0	(10.9)	(53.6)	(64.5)	18.5
Pen.Jalan	Tax-05	546.0	248.2	(742.4)	(494.1)	51.9	794.4	361.1	(1,033.8)	(672.6)	121.7
Hotel	Tax-06	13.2	(6.1)	(7.3)	(13.4)	(0.2)	13.2	(6.1)	(7.3)	(13.4)	(0.2)
Hiburan	Tax-07	3.4	(3.4)	0.0	(3.4)	(0.1)	3.4	(3.4)	0.0	(3.4)	(0.1)
Air Tanah	Tax-08	1.5	(1.5)	0.0	(1.5)	(0.0)	1.5	(1.5)	0.0	(1.5)	(0.0)
BPHTB	Tax-09	44.5	(39.9)	(5.4)	(45.3)	(0.7)	44.5	(39.9)	(5.4)	(45.3)	(0.7)

Jenis Pajak	Kode	Kecamatan Gane Barat					Kecamatan Gane Barat Selatan					Kecamatan Gane Barat Utara				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	142.5	(103.0)	(14.6)	(117.6)	25.0	105.8	(76.5)	(11.8)	(88.3)	17.5	181.5	(131.2)	(16.7)	(147.8)	33.6
Reklame	Tax-02	16.5	(11.3)	(5.4)	(16.8)	(0.3)	13.2	(9.1)	9.9	0.8	14.0	19.8	(13.6)	(6.5)	(20.1)	(0.3)
Restoran	Tax-03	273.8	(84.1)	(185.4)	(269.5)	4.3	219.0	(67.3)	(143.6)	(210.9)	8.1	328.5	(100.9)	(223.8)	(324.7)	3.8
Galian C	Tax-04	138.6	(18.2)	(55.7)	(73.8)	64.8	178.6	(23.4)	(158.1)	(181.5)	(3.0)	160.0	(21.0)	(129.8)	(150.8)	9.3
Pen.Jalan	Tax-05	1,100.3	500.2	(1,394.4)	(894.2)	206.1	467.4	212.5	(687.6)	(475.1)	(7.8)	1,033.4	469.8	(1,351.5)	(881.7)	151.7
Hotel	Tax-06	22.0	(10.2)	(12.1)	(22.3)	(0.4)	17.6	(8.2)	(9.7)	(17.9)	(0.3)	26.4	(12.3)	(14.5)	(26.8)	(0.4)
Hiburan	Tax-07	5.6	(5.7)	0.0	(5.7)	(0.1)	4.5	(4.6)	0.0	(4.6)	(0.1)	6.7	(6.8)	0.0	(6.8)	(0.1)
Air Tanah	Tax-08	2.4	(2.5)	0.0	(2.5)	(0.0)	30.5	(31.0)	0.0	(31.0)	(0.5)	2.9	(3.0)	0.0	(3.0)	(0.0)
BPHTB	Tax-09	74.2	(66.6)	(3.1)	(69.7)	4.6	739.8	(663.2)	(88.9)	(752.1)	(12.3)	89.1	(79.9)	(9.0)	(88.9)	0.2

Note: sign () is a negative value
Source: BPKAD Halsel Regency, Data Processing Results, 2023

Furthermore, the results of the analysis found that the values of the PBij and ΔTij components varied. Positive values for the PBij component were only found in Tax-02 in the South West Gane sub-district. This means that only advertisement taxes have "good prospects" to be developed in this sub-district. Apart from this type of tax, all of them have a negative value so that they are categorized as having a "bad outlook". Positive values for the ΔTij component are found in all sub-districts, but not in all types of taxes. Only on Tax-01, Tax-03, Tax-04, and Tax-05. All of them are in the sub-districts of North Mandioli and South Mandioli. This also includes Tax-09 which has a Δpositive Tij value in West Gane and North West Gane sub-districts. Meanwhile, the South West Gane sub-district only includes Tax-01, Tax-02 and Tax-03. These types of taxes have a total change in the realization of positive revenue. Apart from these types of taxes, the value is negative.

Results of SS-Tax Analysis in Joronga Islands District and East Gane Region

The results of the SS-Tax analysis on the PNij component in the Joronga and Gane Timur archipelago sub-districts were found to be no different from the findings in several previous sub-districts. The value of this component was found to be positive for all types of local taxes in all sub-districts. This means that the growth of all types of local taxes in all these sub-districts occurred as a result of the growth of the same types of taxes in Halsel Regency (Table 6).

Table 6. Value of *Shift-Share of Tax* Types of Regional Tax in Jorongan Islands District and East Gane District Area (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Kecamatan Kep.Joronga					Kecamatan Gane Timur				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	79.9	(57.7)	(10.4)	(68.1)	11.8	180.1	(130.1)	(37.5)	(167.6)	12.5
Reklame	Tax-02	11.5	(7.9)	(3.8)	(11.7)	(0.2)	19.8	(13.6)	(6.5)	(20.1)	(0.3)
Restoran	Tax-03	191.6	(58.9)	(136.0)	(194.8)	(3.2)	328.5	(100.9)	(213.2)	(314.1)	14.4
Galian C	Tax-04	86.1	(11.3)	(63.8)	(75.1)	10.9	160.0	(21.0)	(44.4)	(65.4)	94.6
Pen.Jalan	Tax-05	408.9	185.9	(601.7)	(415.7)	(6.8)	739.5	336.2	(1,039.0)	(702.8)	36.6
Hotel	Tax-06	15.4	(7.2)	(8.5)	(15.6)	(0.3)	26.4	(12.3)	(14.5)	(26.8)	(0.4)
Hiburan	Tax-07	3.9	(4.0)	0.0	(4.0)	(0.1)	6.7	(6.8)	0.0	(6.8)	(0.1)
Air Tanah	Tax-08	1.7	(1.7)	0.0	(1.7)	(0.0)	2.9	(3.0)	0.0	(3.0)	(0.0)
BPHTB	Tax-09	52.0	(46.6)	(6.2)	(52.8)	(0.9)	89.1	(79.9)	(10.7)	(90.6)	(1.5)

Jenis Pajak	Kode	Kecamatan Gane Timur Tengah					Kecamatan Gane Timur Selatan				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	115.2	(83.3)	(11.5)	(94.8)	20.4	91.6	(66.2)	(25.3)	(91.5)	0.04
Reklame	Tax-02	13.2	(9.1)	(4.3)	(13.4)	(0.2)	8.2	(5.7)	(2.7)	(8.4)	(0.1)
Restoran	Tax-03	219.0	(67.3)	(148.2)	(215.5)	3.5	136.9	(42.0)	(90.4)	(132.4)	4.5
Galian C	Tax-04	111.7	(14.6)	(90.6)	(105.2)	6.5	76.7	(10.1)	(59.5)	(69.6)	7.2
Pen.Jalan	Tax-05	559.8	254.5	(681.7)	(427.1)	132.7	292.1	132.8	(429.8)	(297.0)	(4.9)
Hotel	Tax-06	17.6	(8.2)	(9.7)	(17.9)	(0.3)	11.0	(5.1)	(6.1)	(11.2)	(0.2)
Hiburan	Tax-07	4.5	(4.6)	0.0	(4.6)	(0.1)	2.8	(2.8)	0.0	(2.8)	(0.0)
Air Tanah	Tax-08	1.9	(2.0)	0.0	(2.0)	(0.0)	1.2	(1.2)	0.0	(1.2)	(0.0)
BPHTB	Tax-09	59.4	(53.3)	(7.1)	(60.4)	(1.0)	37.1	(33.3)	(4.5)	(37.7)	(0.6)

Note: sign () is a negative value
Source: BPKAD Halsel Regency, Data Processing Results, 2023

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The following findings on PPij components which are positive only in Tax-05 in all districts. While other types of taxes are all negative. Including the PPWij component also has a negative value for all sub-districts. Based on these findings it can be classified that Tax-05 is included in the "Fast Growing-Low Competitiveness" (TC-DSR) classification covering all sub-districts. Apart from Tax-05, all of them are classified as "Slow Growing-Low Competitiveness" (TL-DSR) in all sub-districts. These findings conclude that, of the 9 types of local taxes, it turns out that only the Street Lighting tax can potentially increase the revenue of these two sub-districts. Apart from being included in the TC-DSR classification, its potential is spread across all districts. However, when viewed from the negative value of the PBij component in all sub-districts, it appears that this type of tax has "bad prospects". Includes eight other types of taxes, in addition to Tax-05. Although in total the value of Δthe Tij component is positive, such as: Tax-01, Tax-03, Tax-04, and Tax-05 for East Gane and Middle East Gane sub-districts, as well as Tax-01, Tax-03 and Tax-04 for sub-districts South East Gane.

Results of SS-Tax Analysis for Kayoa District

Similar to previous findings, the value of the PNij component was found to be positive for all types of local taxes in the Kayoa District area. Realization of nine types of tax revenues was found to grow positively. However, it is different from the PPij, PPWij, PBij and ΔTij component values. The PPij component only has a positive value for Tax-05 in the districts of West Kayoa, North Kayoa and South Kayoa. On the other hand, other types of local taxes have a negative value. The PPWij component was even found to be negative for all types of taxes in all sub-districts (Table 7). The acquisition of the scores for these two components indicates that Tax-05 is in the "Fast Growing-Low Competitiveness" (TC-DSR) classification. This classification includes only three of the four districts, namely West Kayoa, North Kayoa, and South Kayoa. Not including Kayoa sub-district. Apart from Tax-05, except for Kayoa sub-district, all types of taxes are classified as "Slow Growing-Low Competitiveness" (TL-DSR).

Table 7. Value of *Shift-Share of Tax* Types of Regional Taxes in the Kayoa District Area (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Kecamatan Kayoa					Kecamatan Kayoa Barat				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	190.2	(137.4)	(25.0)	(162.4)	27.7	70.8	(51.2)	(5.3)	(56.5)	14.3
Reklame	Tax-02	24.7	(17.0)	(8.1)	(25.2)	(0.4)	6.6	(4.5)	(2.2)	(6.7)	(0.1)
Restoran	Tax-03	410.7	(126.1)	(277.9)	(404.0)	6.7	109.5	(33.6)	(73.6)	(107.2)	2.3
Galian C	Tax-04	172.3	(22.6)	(86.1)	(108.7)	63.6	56.2	(7.4)	(40.1)	(47.4)	8.8
Pen.Jalan	Tax-05	943.0	428.7	(1,257.6)	(828.9)	114.1	233.7	106.2	(343.8)	(237.6)	(3.9)
Hotel	Tax-06	33.0	(15.4)	(18.2)	(33.5)	(0.5)	8.8	(4.1)	(4.8)	(8.9)	(0.1)
Hiburan	Tax-07	8.4	(8.5)	0.0	(8.5)	(0.1)	2.2	(2.3)	0.0	(2.3)	(0.0)
Air Tanah	Tax-08	3.6	(3.7)	0.0	(3.7)	(0.1)	1.0	(1.0)	0.0	(1.0)	(0.0)
BPHTB	Tax-09	111.4	(99.8)	(13.4)	(113.2)	(1.9)	29.7	(26.6)	(3.6)	(30.2)	(0.5)
Jenis Pajak	Kode	Kecamatan Kayoa Utara					Kecamatan Kayoa Selatan				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	79.4	(57.4)	(19.2)	(76.5)	2.8	59.3	(42.8)	(9.6)	(52.4)	6.8
Reklame	Tax-02	9.9	(6.8)	(3.3)	(10.1)	(0.2)	9.9	(6.8)	(3.3)	(10.1)	(0.2)
Restoran	Tax-03	164.3	(50.5)	(108.2)	(158.7)	5.6	164.3	(50.5)	(111.6)	(162.1)	2.2
Galian C	Tax-04	78.8	(10.3)	(51.2)	(61.5)	17.3	76.2	(10.0)	(61.9)	(71.8)	4.3
Pen.Jalan	Tax-05	350.5	159.4	(437.3)	(278.0)	72.5	350.5	159.4	(366.8)	(207.4)	143.1
Hotel	Tax-06	13.2	(6.1)	(7.3)	(13.4)	(0.2)	13.2	(6.1)	(7.3)	(13.4)	(0.2)
Hiburan	Tax-07	3.4	(3.4)	0.0	(3.4)	(0.1)	3.4	(3.4)	0.0	(3.4)	(0.1)
Air Tanah	Tax-08	1.5	(1.5)	0.0	(1.5)	(0.0)	1.5	(1.5)	0.0	(1.5)	(0.0)
BPHTB	Tax-09	44.5	(39.9)	(5.4)	(45.3)	(0.7)	44.5	(39.9)	(5.4)	(45.3)	(0.7)

Note: sign () is a negative value
Source: BPKAD Halsel Regency, Data Processing Results, 2023

The results of this analysis indicate that of the 9 types of local taxes, only the Street Lighting tax has the potential to still be developed for future revenue. Apart from being a type of tax classified as TC-DSR, it is also spread over three of the four existing districts. However, judging from the PBij component which has a negative value for all types of taxes in all sub-districts, it turns out that Tax-05 is categorized as having "bad prospects" when developed. Although this type of tax along with several other types of taxes were found to have Δpositive Tij component values, such as: Tax-01, Tax-03, and Tax-04 for the districts of Kayoa, Kayoa Utara, and Kayoa Selatan. Excluding Tax-05 for West Kayoa district. The total change in actual revenue for all types of taxes referred to in the four sub-districts still has the potential to develop positively.

Results of SS-Tax Analysis for Obi District

The results of the SS-Tax analysis for the Obi sub-district found the same facts as other sub-districts. Particularly in the PNij components which are all positive (Table 8). These findings indicate that the

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increase in actual revenue for all types of regional taxes in this region is caused by changes in revenue for the same types of taxes in Halsel Regency. Likewise the findings are the same as PPij components. The value is positive only in Tax-05 in all sub-districts in the Obi region. Other types of taxes are all negative.

The findings on the PPWij component turned out to be positive covering Tax-01 to Tax-05, but only in the Obi sub-district. For South Obi and North Obi sub-districts, they are only found in Tax-01. Apart from these three sub-districts, all PPWij components are negative. Based on these findings it can be classified that Tax-01 is included in the classification of "Slow Growing-High Competitiveness" (TL-DST) in the sub-districts of Obi, South Obi and North Obi. Meanwhile, in the East Obi sub-district, it is included in the TL-DSR classification. Tax-02 to Tax-04 are also classified as TL-DSR but only in Obi district. Meanwhile, separately Tax-04 with the TL-DSR classification was also found only in North Obi sub-district and also other sub-districts. Another finding is that in Tax-05, the only one included in the "Fast Growing-High Competitiveness" (TC-DST) classification, but only in Obi sub-district. The other three districts are classified as "Fast Growing-Low Competitiveness" (TC-DSR). Types of taxes other than the above are included in the TL-DSR classification.

Table 8. Value of *Shift-Share of Tax* Types of Local Taxes in the Obi District Area (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Kecamatan Obi					Kecamatan Obi Selatan				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	186.7	(135.0)	136.9	1.9	188.6	91.7	(66.2)	7.5	(58.7)	33.0
Reklame	Tax-02	14.8	(10.2)	3.4	(6.9)	8.0	13.2	(9.1)	(4.3)	(13.4)	(0.2)
Restoran	Tax-03	246.4	(75.7)	5,001.8	4,926.1	5,172.5	219.0	(67.3)	(150.5)	(217.7)	1.3
Galian C	Tax-04	168.9	(22.1)	1,238.0	1,215.9	1,384.7	139.8	(18.3)	(82.7)	(101.0)	38.8
Pen.Jalan	Tax-05	1,721.8	782.8	28,386.2	29,168.9	30,890.7	467.4	212.5	(686.3)	(473.8)	(6.5)
Hotel	Tax-06	19.8	(9.2)	(10.9)	(20.1)	(0.3)	17.6	(8.2)	(9.7)	(17.9)	(0.3)
Hiburan	Tax-07	9.8	(10.0)	0.00	(10.0)	(0.2)	4.5	(4.6)	0.00	(4.6)	(0.1)
Air Tanah	Tax-08	2.2	(2.2)	0.00	(2.2)	(0.0)	1.9	(2.0)	0.00	(2.0)	(0.0)
BPHTB	Tax-09	66.8	(59.9)	(6.0)	(66.0)	0.9	59.4	(53.3)	(7.1)	(60.4)	(1.0)

Jenis Pajak	Kode	Kecamatan Obi Timur					Kecamatan Obi Utara					Kecamatan Obi Barat				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	42.6	(30.8)	(3.5)	(34.3)	8.3	167.4	(121.0)	6.0	(115.0)	52.4	66.4	(48.0)	(3.0)	(50.9)	15.5
Reklame	Tax-02	6.6	(4.5)	(2.2)	(6.7)	(0.1)	11.5	(7.9)	(3.8)	(11.7)	(0.2)	9.9	(6.8)	(3.3)	(10.1)	(0.2)
Restoran	Tax-03	109.5	(33.6)	(70.2)	(103.8)	5.7	191.6	(58.9)	(125.2)	(184.1)	7.5	164.3	(50.3)	(109.8)	(160.3)	4.0
Galian C	Tax-04	53.0	(7.2)	(39.2)	(46.4)	8.6	84.0	(11.0)	15.5	4.5	88.5	96.5	(12.6)	(85.5)	(98.1)	(1.6)
Pen.Jalan	Tax-05	233.7	106.2	(343.8)	(237.6)	(3.9)	905.2	411.3	(1,054.0)	(642.5)	262.7	350.5	159.4	(515.7)	(356.4)	(5.8)
Hotel	Tax-06	8.8	(4.1)	(4.8)	(8.9)	(0.1)	15.4	(7.2)	(8.5)	(15.6)	(0.3)	13.2	(6.1)	(7.3)	(13.4)	(0.2)
Hiburan	Tax-07	2.2	(2.3)	0.00	(2.3)	(0.0)	3.9	(4.0)	0.00	(4.0)	(0.1)	3.4	(3.4)	0.00	(3.4)	(0.1)
Air Tanah	Tax-08	1.0	(1.0)	0.00	(1.0)	(0.0)	1.7	(1.7)	0.00	(1.7)	(0.0)	1.5	(1.5)	0.00	(1.5)	(0.0)
BPHTB	Tax-09	29.7	(26.6)	(3.6)	(30.2)	(0.5)	52.0	(46.6)	(6.2)	(52.8)	(0.9)	44.5	(39.9)	(5.4)	(45.3)	(0.7)

Note: sign () is a negative value
Source: BPKAD Halsel Regency, Data Processing Results, 2023

Furthermore, the results of the analysis also found that PBij values were positive in Tax-01, and Tax-03 to Tax-05 only in the Obi sub-district. Meanwhile, in the North Obi sub-district, the same value is only found in Tax-04. These types of local taxes are categorized as having "good prospects" for development. Apart from this type of tax, it is categorized as having a "bad prospect", because the PBij value is negative. As for the positive Tij values Δ, it was found in all types of taxes that varied in all sub-districts in the Obi Region. This category includes Tax-01 to Tax-05, and Tax-09 in Obi district; Tax-01, Tax-03, and Tax-04 in South Obi and East Obi sub-districts; Tax-01 and Tax-03 in West Obi sub-district; and Tax-01, Tax-03 to Tax-05 in North Obi sub-district. Apart from this type of tax group has a Δnegative Tij value.

Results of SS-Tax Analysis for Makian District

The results of the SS-Tax analysis in this sub-district found that the value of the PNij component was positive in two sub-districts, namely Makian and Makian Barat. This finding means that the growth in the realization of revenues for all types of taxes in this sub-district is positive. Unlike the PPij, PPWij, PBij and ΔTij components (Table 9). Positive PPij values are only found in Tax-05 in all districts, while PPWij for this type of tax is negative. This finding indicates Tax-05 in the TC-DSR classification. Apart from Tax-05, PPij and PPwij values are negative in all of these sub-districts, so they are included in the TL-DSR classification.

Furthermore, the results of the analysis found that the PBij value for all types of local taxes was negative. This indicates that all types of taxes in the Makian sub-district area have "bad prospects" for future development. On the other hand, the Tij value Δhas a positive value, namely: types of taxes Tax-01, Tax-03 to Tax-05, while other types of taxes have a negative value. This finding shows that only Street Lighting tax has the potential to increase its revenue in the Makian sub-district area, even though it has poor development prospects.

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Table 9. Value of *Shift-Share of Tax* Types of Regional Taxes in the Makian District Area (Million Rupiah), 2018 and 2021

Jenis Pajak	Kode	Keamatan Makian					Kecamatan Makin Barat				
		PNij	PPij	PPWij	PBij	DTij	PNij	PPij	PPWij	PBij	DTij
PBB P2	Tax-01	247.9	(179.2)	(29.4)	(208.6)	39.3	81.9	(59.2)	(17.1)	(76.3)	5.6
Reklame	Tax-02	24.7	(17.0)	(8.1)	(25.2)	(0.4)	11.5	(7.9)	(3.8)	(11.7)	(0.2)
Restoran	Tax-03	410.7	(126.1)	(282.4)	(408.5)	2.1	191.6	(58.9)	(126.4)	(185.2)	6.4
Galian C	Tax-04	200.4	(26.3)	(105.1)	(131.3)	69.0	96.2	(12.6)	(80.7)	(93.3)	2.8
Pen.Jalan	Tax-05	876.3	398.4	(952.9)	(554.5)	321.8	408.9	185.9	(487.6)	(301.6)	107.3
Hotel	Tax-06	33.0	(15.4)	(18.2)	(33.5)	(0.5)	15.4	(7.2)	(8.5)	(15.6)	(0.3)
Hiburan	Tax-07	8.4	(8.5)	0.0	(8.5)	(0.1)	3.9	(4.0)	0.0	(4.0)	(0.1)
Air Tanah	Tax-08	3.6	(3.7)	0.0	(3.7)	(0.1)	1.7	(1.7)	0.0	(1.7)	(0.0)
BPHTB	Tax-09	111.4	(99.8)	(10.4)	(110.3)	1.1	52.0	(46.6)	(6.2)	(52.8)	(0.9)

Note: sign () is a negative value
Source: BPKAD Halsel Regency, Data Processing Results, 2023

SS-Tax Analysis Results with Graphs

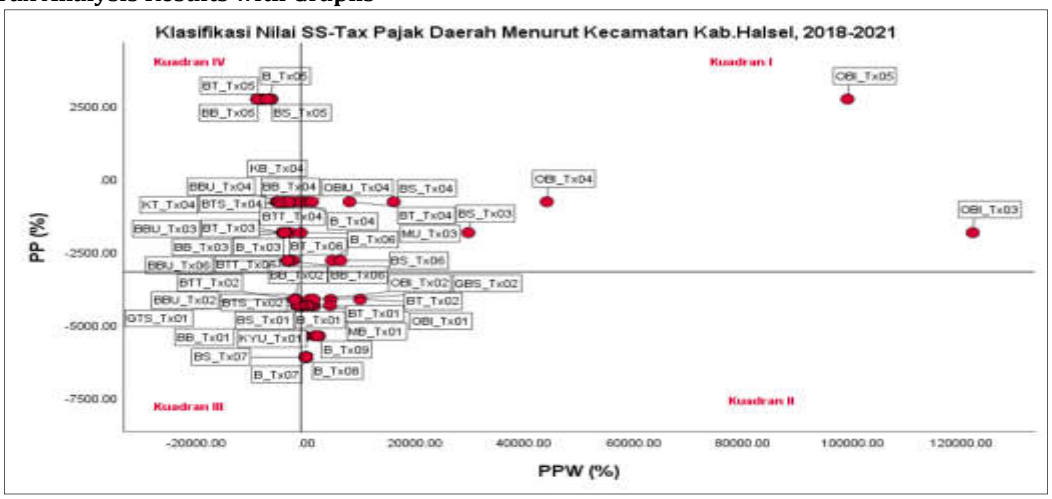

Figure 2. Classification of *Shift-Share* Values *of* Regional Tax Sources by District in South Halmahera Regency in 2018 and 2021.

Notes: B (Reading), BS (Reading South), BT (Reading East), BB (Reading West), BBU (Reading North West), BTT (Reading Middle East), BTS (Reading South Timus), KT (Kasiruta Timur)), KB (West Kasiruta), BL (Botanglomang), MU (North Mandioli), MS (South Mandioli), GB (West Gane), GBS (South West Gane), GBU (North West Gane), JOR (Kep.Jorongan), GT (East Gane), GTT (Middle East Gane), GTS (South East Gane), KY (Kayoa), KYB (West Kayoa), KYU (North Kayoa), KYS (South Kayoa) OBI (Obi), OBIS (Southern Obi), OBIT (East Obi), OBIB (West Obi), OBIU (North Obi), M (Makian), MB (West Obi).

The SS-Tax analysis for all types of taxes in the 30 sub-districts in the previous discussion was classified using a four-quadrant graphical analysis. This analysis was carried out based on the percentage value of PPij and PPWij components (Figure 1.2). Quadrant I, includes types of taxes with the TC-DST classification, namely: Tax-03, Tax-04, and Tax-05. These three types of taxes are “Fast Growing and Highly Competitive” in Obi and North Obi sub-districts. This classification is also in Tax-03, Tax-04, and Tax-06 in the districts of Bacan, Bacan Selatan and Bacan Timur. Quadrant II, includes types of taxes with TL-DST classification. Included in this quadrant are Tax-01, Tax-02, Tax-07, Tax-08, and Tax-09. These five types of taxes are “Slow Growth and High Competitiveness” in the districts of Bacan, Bacan Selatan, Bacan Timur, Obi, Makian Barat, Gane Barat Selatan, and Kayoa Utara. Quadrant III, includes types of taxes with the TL-DSR classification. Included in this quadrant are Tax-01 and Tax-02. These two types of taxes are “Slow Growth and Low Competitiveness” in the districts of West Bacan, South Bacan, Middle East Bacan, South East Bacan, North West Bacan, and South East Gane. Quadrant IV, includes types of taxes with the TC-DSR classification. The types of taxes include Tax-03, Tax-04, Tax-05, and Tax-06. The three types of taxes are "Fast Growth and Low Competitiveness" in the districts of Bacan, Bacan East, Bacan South, North West Bacan, West Bacan, South East Bacan, Middle East Bacan, East Kasiruta, and West Kasiruta.

The results of the LQ-Tax analysis on 9 types of regional taxes in Halsel district show that the type of tax that is the main source of revenue in 30 sub-districts is dominated by Urban and Rural Land and Building Tax (PBB P2). This type of tax is in first place, followed by the Non-Metal and Rock Mineral (Quarry C) tax and the Restaurant tax. The other seven types of local taxes, although there are also those that are the leading source of revenue between sub-districts, are only relatively small in number. This empirical finding is similar to the results of Dwiatuti's research (2019) in Kubu Raya Regency, especially the Excavation C and PBB P2 taxes. In line with this finding, Safitri (2021) found that the restaurant tax contribution is very large to DKI Jakarta's PAD. However, these results are relatively different from the findings of Payu (2014) in Gorontalo City. Judging from their contribution, the Restaurant tax and Excavating C tax actually have a negative effect on PAD.

The phenomenon of the advantages of the three types of regional taxes between sub-districts in Halsel regency can potentially become a reliable source of revenue in driving total local tax revenues, as well as contributing to increasing PAD in the future. However, of the nine types of local taxes implemented in this district, the superiority of these types of taxes was found to be very few. The other seven types of taxes cannot be relied upon evenly in all existing districts. The reasons are, 1) the unavailability of certain tax objects evenly among districts; 2) the level of taxpayer compliance is still low in fulfilling tax obligations; and the application of the online tax payment system has not been implemented for all types of regional taxes and reaches all districts. This is one of the obstacles in intensifying revenue from local tax sources to achieve the set targets. This condition has been revealed by Waoma (2018) in an empirical study in Nias Regency.

In addition to the small number of types of local taxes that are categorized as superior and the basis for tax revenues between sub-districts, the results of the SS-Tax analysis also found that the growth rate and competitiveness of local tax revenues varied between sub-districts in Halsel district. These findings are slightly different from the LQ-Tax analysis. The types of local taxes identified in the "fast-growing and highly competitive" classification, namely: Restaurant tax, C Excavation tax, and Street Lighting tax. All three were found in five sub-districts, namely Obi, North Obi, Bacan, South Bacan and East Bacan sub-districts. However, in the last three districts, hotel taxes were found to be included in the same classification.

The following findings show the types of local taxes classified as "slow growing and highly competitive" including PBB P2, advertisement tax, entertainment tax, groundwater tax, and BPHTB. Each of these five types of taxes is distributed in seven districts, namely Bacan, Bacan Selatan, Bacan Timur, Obi, Makian Barat, Gane Barat Selatan, and Kayoa Utara. As for PBB P2 tax and advertisement tax distributed in six other sub-districts, it turns out that they are included in the "slow-growing and low-competitive" classification. The six districts include West Bacan, South Bacan, Middle East Bacan, South East Bacan, North West Bacan, and South East Gane. Meanwhile, the restaurant tax, excavation tax C, street lighting tax and hotel tax which are distributed in nine districts, are included in the "fast growing and low competitive" classification. The nine sub-districts referred to are Bacan, East Bacan, South Bacan, North West Bacan, West Bacan, South East Bacan, Middle East Bacan, East Kasiruta, and West Kasiruta.

Several empirical studies have also revealed the phenomenon of classification of types of local taxes, but based on district/city area. Dwiastuti's research (2019) in Kubu Raya Regency, found a different phenomenon than in the Halsel district. Types of taxes included in the prime category or "fast growing and highly competitive" are parking taxes, while those included in the potential category are Street Lighting taxes, Non-Metal and Rock Minerals (Quaring C) taxes, PBB P2 taxes and BPHTB taxes. As for those included in the developing category are Restaurant tax, Entertainment tax and Swallow's Nest tax. Then those included in the underdeveloped category are hotel taxes, advertising taxes and ground water taxes. Manan et al. (2022) in his study in the KEK Mandalika Resort area, Central Lombok Regency, specifically found that the potential for hotel tax revenue in the Mandalika Resort Special Economic Zone (SEZ) is included in the average developing category, while restaurant taxes are included in the average underdeveloped classification.

Judging from the number and distribution of types of local taxes in Halsel district, only two types of local taxes have not been implemented according to Law no. 28 of 2009. As is well known, there are 11 types of local taxes that fall under the authority of district/city governments in Indonesia according to the mandate of the law. Nine types of taxes have been implemented in Halsel district. Two types of local taxes that have not been implemented are parking taxes and swallow taxes. For the Swallow Tax, the potential and number of tax objects have not been identified because the management has not been formally incorporated as a legal entity, either as an individual or in the form of an MSME. In addition, the potential for this tax object appears to be distributed unevenly, and has not even been found widely in the 30 existing sub-districts. Likewise with the parking tax, even though the potential is very large.

The interesting thing from this finding is that the Obi sub-district has been the center of the nickel mining smelter industry since 2008. It turns out that several types of local taxes have not been explored

and exploited for their revenue well in this sub-district. Even though the potential is quite large in the mining area and its surroundings, such as hotel taxes and entertainment taxes. Likewise, the groundwater tax, which is still low, has a low revenue intensity, related to the volume of consumption and use of water which is quite high for the mining industry.

In general, districts that do not yet have revenue advantages from various types of existing regional taxes still have the opportunity to increase the potential for receiving certain types of taxes. Apart from being reliable, it can also contribute optimally to increasing regional taxes, as well as PAD in the South Halmahera district in the future. Strategies that can be pursued include extensification and intensification strategies for the management of objects and local taxpayers. This strategy must be accompanied by the ability to be creative and innovative in expanding the number and distribution of objects and taxpayers, as well as the application of digitalization technology for data collection and tax collection in a modern and equitable manner throughout all sub-districts. That way it will be effective to maximize the increase in PAD in South Halmahera district.

5. CONCLUSION

The results of the LQ-Tax analysis on the realization of 9 types of regional tax revenue in South Halmahera Regency during 2018-2021, only three types of taxes are categorized as superior taxes in all sub-districts, namely: PBB P2, tax on Non-Metallic Minerals and Rocks (Excavation C), and restaurant tax. While the results of the SS-Tax analysis included in the classification of fast growth and high competitiveness, also included the Restaurant tax, C Excavation tax, and accompanied by Street Lighting tax. But all three are only in five districts.

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