

**CONTRIBUTION AND
EFFECTIVENESS ANALYSIS OF REGIONAL TAX TO
REGIONAL REVENUE DISTRICT BINTAN
PERIOD 2011-2014**

OLEH:

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ABSTRACT

Local Taxes one of regional revenue sources. Bintan Local tax regency contributions in the last four years more than 75% of the annual total regional revenue. This study aims to analyze the development trend, rate of growth, and effectiveness contribution of each local tax to regional revenue in Bintan regency during 2011-2014 period. This is a descriptive study with a quantitative approach. The results of the development of Local Taxes in Bintan regency during the period 2011-2014 can be grouped into three levels of tax revenue which are the tax revenue increasing, fluctuating, and decline. The average rate of growth of Bintan Local Tax ranging from the biggest are parking tax, BPHTB, street lighting tax, hotel tax, restaurant tax, entertainment tax, advertisement tax and Non Metallic Minerals Tax and Rock / Tax Collection Minerals Group C. Tax Growth Rate Swallow's Nest and property taxes in rural and urban were not visible because tax collect recently implemented in 2014. However, the Ground Water Tax was not visible because Bintan district does not have a tax object of Groundwater. All of Bintan Local Tax mostly have been effective with an average value of effectiveness above 90%. Nevertheless, there is one Local Tax which grades below average value of effectiveness 90%, that was advertisement tax. The largest local tax average against PAD is hotel tax and the smallest is parking tax. The local government is expected to improve employee performances, socialization of tax payment, and conduct surveys and assess the Regional Tax return objects..

Keywords: Local Taxes, Regional Revenue, Contributions, Effectiveness.