

## ABSTRAK

### **Irma Novianti: “Pengaruh Pemungutan Pajak Terhadap Efektivitas Penerimaan Pajak Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) Kota Bandung”**

Penelitian ini dilatarbelakangi oleh realisasi penerimaan pajak BPHTB Kota Bandung yang tidak mencapai target, itu tergambar dari data target dan realisasi penerimaan pajak BPHTB Kota Bandung pada tahun 2018-2022. Hal tersebut disebabkan oleh pemungutan pajak yang belum optimal, sehingga berdampak pada efektivitas penerimaan pajak bea perolehan hak atas tanah dan bangunan (BPHTB). Maka dari itu, peneliti terdorong untuk melakukan penelitian mengenai Pengaruh Pemungutan Pajak Terhadap Efektivitas Penerimaan Pajak Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) Kota Bandung.

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh pemungutan pajak terhadap efektivitas penerimaan pajak bea perolehan hak atas tanah dan bangunan (BPHTB) Kota Bandung. Alat uji penelitian ini menggunakan teori pemungutan pajak yang dikemukakan oleh Soemitro dan Sugiharti (2010) yang meliputi *equality* (keadilan), *certainty* (kepastian hukum), *convenience of payment* (tepat waktu), dan *economics of collection* (efisiensi). Adapun selain itu, teori efektivitas meliputi tepat waktu, tepat kualitas, dan tepat kuantitas yang dikemukakan oleh Indrawijaya (2010).

Penelitian disini menerapkan pendekatan kuantitatif dengan metode penelitian asosiatif. *Nonprobability sampling* dengan teknik *purposive sampling* digunakan sebagai teknik pengambilan sampel. Studi kepustakaan, serta menggunakan kuesioner yang disebarkan kepada 30 responden sebagai teknik pengumpulan data dalam penelitian ini. Pengujian statistik disini menggunakan program SPSS 25, yakni uji validitas, uji reliabilitas, uji regresi linear sederhana, uji koefisien determinasi, dan uji t.

Hasil penelitian menyatakan bahwa terdapatnya pengaruh dari pemungutan pajak terhadap efektivitas penerimaan pajak bea perolehan hak atas tanah dan bangunan (BPHTB) Kota Bandung. Hal tersebut ditunjukkan oleh persentase pengaruh yang cukup tinggi sebanyak 40,4% sedangkan sisanya dipengaruhi oleh variabel lain yang tak diteliti sejumlah 59,6%.

**Kata Kunci :** Pemungutan, Efektivitas Penerimaan Pajak, Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB)

## ABSTRACT

***Irma Novianti: "The Effect of Tax Collection on the Effectiveness of Tax Revenue for Acquisition of Land and Building Rights (BPHTB) in Bandung City"***

*This study was motivated by the realization of BPHTB tax revenue in Bandung City which did not reach the target, it was illustrated from the target data and the realization of BPHTB tax revenue in Bandung City in 2018-2022. This is caused by tax collection that has not been optimized, so that it has an impact on the effectiveness of tax revenue for the acquisition of rights to land and buildings (BPHTB). Therefore, researchers are encouraged to conduct research on the Effect of Tax Collection on the Effectiveness of Tax Revenue for Acquisition of Rights on Land and Buildings (BPHTB) in Bandung City.*

*This study aims to determine how much influence tax collection has on the effectiveness of tax revenue for the acquisition of land and building rights (BPHTB) in Bandung City. This research uses the theory of tax collection proposed by Soemitro and Sugiharti (2010) which includes equality (justice), certainty (legal certainty), convenience of payment (timely), and economics of collection (efficiency). In addition, the theory of effectiveness includes on time, on quality, and on quantity proposed by Indrawijaya (2010).*

*The research here applies a quantitative approach with associative research methods. Nonprobability sampling with purposive sampling technique is used as a sampling technique. Literature study, as well as using questionnaires distributed to 30 respondents as data collection techniques in this study. Statistical testing here uses the SPSS 25 program, namely validity test, reliability test, simple linear regression test, coefficient of determination test, and t test.*

*The results of the study state that there is an influence of tax collection on the effectiveness of tax revenue for the acquisition of land and building rights (BPHTB) in Bandung City. This is indicated by a fairly high percentage of influence of 40.4% while the rest is influenced by other variables not examined in the amount of 59.6%.*

***Keywords:*** *Collection, Effectiveness of Tax Revenue, Fees for Acquisition of Rights on Land and Buildings (BPHTB)*