Evaluation of Mining Sector Tax Collection Performance from the Perspective of Regional Fiscal Management

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ABSTRACT

Local revenue is a primary source of funding for development at the local level, one of which is through the collection of Non-Metallic Mineral and Rock (Mineral Bukan Logam dan Batuan/MBLB) taxes. This study aims to analyze the effectiveness of the collection of Group C MBLB taxes in Palu City and to identify the supporting and inhibiting factors in the tax collection process. The research method used is a quantitative study with a descriptive-analytic approach, utilizing secondary data from the Regional Revenue Agency of Palu City and limited interviews with relevant staff. Data analysis focuses on calculating the effectiveness level of tax collection and evaluating the factors that influence target achievement. The results show that the effectiveness of Group C MBLB tax collection in Palu City during the period 2019 to 2022 was categorized as highly effective, but it declined to a less effective category in 2023. Key supporting factors include a strong legal basis, investment growth, adequate supporting facilities, and an integrated online payment system. On the other hand, limitations in human resources, lack of taxpayer understanding of online payment procedures, inaccurate taxpayer data, and complex bureaucracy are significant obstacles.

Keywords*: Taxpayer Compliance, Regional Development, Tax Collection, Local Revenue*

ABSTRAK

Pendapatan asli daerah merupakan sumber pembiayaan utama bagi pembangunan di tingkat lokal, salah satunya melalui pemungutan Pajak Mineral Bukan Logam dan Batuan (MBLB). Penelitian ini bertujuan untuk menganalisis efektivitas pemungutan Pajak MBLB Golongan C di Kota Palu serta mengidentifikasi faktor pendukung dan penghambat dalam proses pemungutan pajak tersebut. Metode penelitian yang digunakan adalah studi kuantitatif dengan pendekatan deskriptif analitik, yang memanfaatkan data sekunder dari Badan Pendapatan Daerah Kota Palu dan wawancara terbatas dengan pegawai terkait. Analisis data difokuskan pada perhitungan tingkat efektivitas pemungutan pajak serta evaluasi faktor-faktor yang memengaruhi pencapaian target. Hasil penelitian menunjukkan bahwa efektivitas pemungutan Pajak MBLB Golongan C di Kota Palu pada periode 2019 hingga 2022 tergolong sangat efektif, namun menurun pada tahun 2023 ke kategori kurang efektif. Faktor pendukung utama meliputi dasar hukum yang kuat, pertumbuhan investasi, fasilitas pendukung yang memadai, serta sistem pembayaran online yang terintegrasi. Sementara itu, keterbatasan sumber daya manusia, kurangnya pemahaman wajib pajak terhadap prosedur pembayaran online, data wajib pajak yang kurang akurat, dan birokrasi yang kompleks menjadi kendala signifikan.

Kata kunci*: Kepatuhan Wajib Pajak, Pembangunan Daerah, Pemungutan Pajak, Pendapatan Asli Daerah*

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INTRODUCTION

Local taxes and regional levies are key components in the structure of Locally-Generated Revenue (*Pendapatan Asli Daerah*/PAD), serving as an essential foundation for financing local government administration (Rusli, 2022; Azizah et al., 2022). According to Law Number 28 of 2009 on Local Taxes and Levies, these revenue sources are explicitly stated as vital for increasing fiscal independence and strengthening regional financial capacity to meet development and public service needs (Ambarwati et al., 2023). As argued by van den Boogaard and Beach (2023) and Margaret et al. (2024), local tax is essentially a compulsory contribution from the community to the local government, enforced by law without direct compensation, and used to finance various governmental and regional development needs. This levy acts as a crucial instrument for economic redistribution and reflects citizen participation in local development. This aligns with the views of Siagian (2012), Afuberoh and Okoye (2014) and Azhari (2020), who suggest that local taxes not only function as financial tools but also support sustainable and inclusive development.

The importance of local taxes and levies also lies in their function in strengthening regional autonomy (Kii & Sumtaky, 2022; Turyana & Supriatiningsih, 2025). With the capacity to generate and manage their own revenue sources, local governments become less dependent on central government transfers such as the General Allocation Fund (*Dana Alokasi Umum*/DAU) and Special Allocation Fund (*Dana Alokasi Khusus*/DAK). This enables regions to freely set development priorities according to local characteristics and community needs. However, the effectiveness of local tax and levy management still faces various challenges, such as low taxpayer compliance, limited administrative systems, lack of public awareness, and weak law enforcement (Arintoko & Bawono, 2021; Jenerio et al., 2023). Therefore, strategic efforts are needed to improve the quality of tax governance, including through the digitalization of the tax system, capacity building for tax officers, and strengthening regulations and transparency in tax collection and fund utilization (Maličká, 2021; Azizah et al., 2022).

The Palu City Government collects various types of local taxes as part of its efforts to increase PAD, including restaurant tax, hotel tax, entertainment tax, billboard tax, parking tax, groundwater tax, street lighting tax, land and building tax, and Non-Metallic Mineral and Rock (*Mineral Bukan Logam dan Batuan*/MBLB) tax (Hamsiah, 2019). Among these types, the MBLB tax contributes significantly to Palu City's revenue, given the region's natural resource potential. MBLB tax plays a strategic role in financing development activities and local government operations (Achmad et al., 2023). As a compulsory fiscal instrument, the collection of MBLB tax is based on strong legal provisions, as regulated in Article 23A of the 1945 Constitution of the Republic of Indonesia, which states that taxes and other compulsory levies for state and local needs must be regulated by law. Thus, MBLB tax not only serves as a source of regional finance but also embodies the constitutional obligation to support sustainable local development (Turang et al., 2021).

During the 2019–2022 period, tax revenue consistently exceeded the set targets, indicating effective tax management in supporting local income. However, in 2023, there was a significant decline, with actual revenue reaching only IDR 38,684,897,097 from a target of IDR 59,200,000,000—about 35% below the target. This condition marks a sharp reversal from the previous positive trend and indicates serious issues in the tax collection or management process, thus requiring in-depth scientific investigation to identify the causes and seek strategic solutions to restore the effectiveness of MBLB tax revenue in the future.

This study aims to thoroughly analyze the effectiveness of managing the collection of Group C Non-Metallic Mineral and Rock Taxes at the Regional Revenue Agency of Palu City, focusing on identifying supporting and inhibiting factors that influence the performance of tax collection. This analysis is crucial considering the significant decrease in MBLB revenue realization in 2023, which contrasts with the successful achievements of previous years. The study is expected to provide a comprehensive overview of the current tax collection system's effectiveness and offer strategic recommendations to enhance tax performance as part of optimizing Palu City's Locally-Generated Revenue.

LITERATURE REVIEW

Effectiveness of Tax Revenue Achievement

Effectiveness fundamentally relates to the timeliness in achieving the goals or objectives of a policy. It refers to the relationship between the output and the intended goals or targets to be achieved (Judisseno, 1997; Bambang, 2005; Inayah & Wicaksono, 2022). An operational activity is considered successful if it aligns with the predetermined policy objectives and goals (Ilyas & Burton, 2010; Mardiasmo, 2019). Effectiveness is essentially a measure of success in reaching objectives, and although it is often associated with efficiency, the two differ in focus (Adefolake & Omodero, 2022). Effectiveness emphasizes the outcomes achieved, whereas efficiency focuses on the process or means of achieving those outcomes, by evaluating the ratio between inputs and outputs (Siahaan, 2010; Alsarmi & Ahemed, 2022; Mu et al., 2022).

In this context, effectiveness refers to the comparison between the target and the actual revenue collected from Non-Metallic Mineral and Rock (*Mineral Bukan Logam dan Batuan*/MBLB) taxes in the Palu City area. According to Halim and Kusufi (2012), the tax effectiveness rate is calculated by comparing the actual revenue of the MBLB tax to the predetermined target, with the result then multiplied by 100% to obtain the achievement percentage. Using this formula, effectiveness reflects how optimally the tax collection performance has met the expectations set by the local government; the closer or greater the result is to 100%, the better and more successful the tax collection effectiveness is considered to be.

Non-Metallic Mineral and Rock Tax

The Non-Metallic Mineral and Rock Tax (*Mineral Bukan Logam dan Batuan*/MBLB) is regulated under Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution (*Pajak Daerah dan Retribusi Daerah*/PDRD), which classifies non-metallic minerals and rocks as mineral types that are neither metallic nor metal-bearing. The MBLB tax is a regional tax levied on the extraction of non-metallic minerals and rocks from natural resources located either above or below the earth's surface for utilization (Anita et al., 2023; Qariah et al., 2024). As a local tax, it is collected and managed by the regional treasury, and the proceeds are allocated to support local government administration and development programs (Syafei et al., 2024).

Minerals in Indonesia are categorized into three groups based on their strategic importance: Group A (strategic minerals such as natural gas and petroleum), Group B (vital minerals for public needs), and Group C, which forms the tax base for MBLB. Group C minerals include various types of non-metallic minerals and rocks such as sand, river stones, mountain rocks, gravel, a mixture of sand and gravel, kaolin, soil, marble, and quartz sand. The tax imposed on Group C minerals represents a significant portion of local tax revenue approximately 25% and is further regulated through regional government regulations (Fitriana, 2024).

Previous Research on Non-Metallic Mineral and Rock Taxes

Nopiantoa and Sakti (2023) explain that the tax collection system for non-metallic minerals and rocks in Seluma Regency, managed by the Regional Revenue Agency, is functioning effectively. The efficiency of tax collection for non-metallic minerals is assessed based on taxpayer compliance, evaluated through psychological and legal aspects. The psychological aspect includes outreach, services, and research, while the legal aspect includes taxpayer registration, submission of the Production Operation Notification Form, tax calculation, and tax payment (Achmad et al., 2023; Devos & Kenny, 2017). As a result, experts from the Regional Development Planning Agency of Seluma Regency recommend continuous education for taxpayers, routine tax audits to verify actual production figures, rewards for compliant taxpayers, and the expansion of the taxpayer base.

Wulandari et al. (2023) show that the efficiency of MBLB taxes from 2018 to 2021 was categorized as very effective. The highest efficiency was recorded in 2020 at 113.41%, while the lowest occurred in 2019 at 101.23%. However, the contribution of MBLB tax to the total regional tax revenue showed a downward trend each year during the four-year period, categorizing it as very low. The highest contribution was recorded in 2018 at 0.36%, while the lowest occurred in 2021 at 0.20%.

Rizli (2021) states that the Regional Revenue Agency faces various challenges, such as limited personnel, slow licensing processes, weak supervision and monitoring, and low public understanding. Tax collection in the mineral and coal sector is considered suboptimal, as evidenced by the failure to meet revenue targets. The Regional Revenue Agency is striving to improve tax revenues from the sector by focusing on legal certainty, improving public education levels, enhancing the competence of tax officers, and strengthening the tax administration system.

RESEARCH METHOD

This research employs a descriptive and quantitative approach. A quantitative method was chosen because the study aims to test statistical figures related to the effectiveness of Non-Metallic Minerals and Rocks (*Mineral Bukan Logam dan Batuan*/MBLB) tax collection in the City of Palu. The effectiveness assessment is conducted using a formula that compares the actual MBLB tax revenue with the predetermined target, and then multiplies the result by 100 percent for each year of the study. Thus, the effectiveness score reflects the extent to which the local government has achieved the MBLB tax revenue target. Additionally, the descriptive approach is used to provide a clear and systematic overview of the actual condition of the research object, based on direct observations without data manipulation.

In this study, effectiveness is defined as the comparison between the input (i.e., the tax revenue target) and the output (i.e., the actual revenue realized). To obtain valid and comprehensive data, several key data collection techniques were employed, including observation, interviews, and documentation. Observations were conducted systematically to record phenomena and conditions in the field related to MBLB tax collection. Interviews were used to gather in-depth information from competent informants through face-to-face question-and-answer sessions. Documentation involved collecting written and visual data, such as official reports and location photos, to support the completeness of the research data.

The analytical technique used is descriptive analysis, which serves to compile and classify data obtained from various sources to allow for a comprehensive examination. This process provides a holistic picture of how MBLB revenue targets and actual realizations have performed in Palu during the study period. The initial step of the analysis involved gathering information on revenue targets and actual collections, followed by efficiency evaluation by comparing expected targets and achieved outcomes. Subsequently, effectiveness was analyzed using the target-realization comparison formula. Furthermore, this study seeks to identify the supporting and inhibiting factors that influence MBLB tax collection in order to provide useful recommendations for improving future tax collection performance.

RESULTS

The Regional Revenue Agency (*Badan Pendapatan Daerah*/Bapenda) of Palu City is a government institution that plays a crucial role in managing and optimizing regional revenue. As part of the Palu City Government, Bapenda is responsible for carrying out various strategic operations directly related to revenue management, particularly through the collection of local taxes. One of Bapenda's main duties is to provide services to the public, especially taxpayers, by prioritizing innovation and professionalism among its human resources. These services are designed to be effective and efficient, aiming to meet public needs while maximizing regional revenue. Innovations in tax services include the use of technology, capacity building for staff, and the implementation of transparent and easily accessible systems for taxpayers.

In the context of managing Non-Metallic Minerals and Rocks (*Mineral Bukan Logam dan Batuan*/MBLB) Category C tax, this study analyzes the effectiveness of tax collection in Palu City. The results of the study reveal variations in the achievement of tax revenue targets. In some instances, actual tax revenues exceeded the set targets, indicating optimal collection performance and effective management strategies. However, there were also certain periods or years in which actual revenues fell short of the expected targets. This condition highlights the existence of challenges and obstacles in the collection process, such as technical issues, administrative constraints, or lack of taxpayer compliance. Evaluating this effectiveness is essential as a foundation for improving future tax policies and collection strategies, so that regional revenue continues to grow and public services can be enhanced in line with the principles of good governance. The effectiveness is evaluated using the following formula:

$$\text{Effectiveness} \quad = \frac{MBLB\ Realization}{MBLB\ Target}\ x\ 100\ \%$$

Table 1. MBLB Effectiveness of Palu City

Years	MBLB Plan (IDR)	MBLB Realization (IDR)	Percentage (%)	Criteria
2019	13.000.000.000	19.251.244.045	148.08	Very effective
2020	13.000.000.000	21.336.896.362	164.12	Very effective
2021	17.500.000.000	19.915.208.388	111.55	Very effective
2022	19.500.000.000	23.253.087.171	119.24	Very effective
2023	59.200.000.000	38.684.897.097	65.34	Less effective

Based on the data in Table 1, it can be observed that the effectiveness level of Non-Metallic Minerals and Rocks tax collection in Palu City during the 2019–2022 period fell into the very effective category. This indicates that the actual MBLB tax revenue in those years was able to meet or even exceed the targets set by the Palu City Government. However, in 2023, there was a significant decline in effectiveness, reaching only 65.34%, which is categorized as less effective. This drop in effectiveness was caused by several factors, one of which was a policy change regarding the MBLB tax rate, which was planned to increase from 12.5% to 20% of the sales value. Although the rate increase was scheduled to be implemented in 2023, it was postponed until 2024 due to strong opposition from all taxpayers during the socialization process conducted in 2023.

The delay in the socialization process originally intended for 2022 to prepare for the implementation in the following year was one of the reasons this strategy proved ineffective. The taxpayers' resistance also indicated that communication and education regarding the tax rate change were not optimally executed. In response, in January 2024, the Palu City Government adopted a more comprehensive approach by involving Law Enforcement Agencies (LEAs), including the Palu District Court, Palu District Prosecutor's Office, Military District Command 1306 Donggala, and Palu Police Department in the socialization of the new tax rate. This effort yielded positive results, as the involvement of LEAs encouraged greater awareness among taxpayers of their contribution to regional development, particularly in the mining sector. The increased maximum tax rate of 20% is in accordance with the provisions outlined in Law Number 1 of 2022 on the Financial Relations between the Central Government and Regional Governments.

The effectiveness of the MBLB tax is governed by Law Number 1 of 2022 on the Financial Relations between the Central Government and Regional Governments. This law states that the MBLB tax is paid by end consumers for the consumption of specific goods and services. The tax primarily applies to the sale and delivery of certain goods and the consumption of specific services. The implementation of Law Number 1 of 2022 aims to strengthen fiscal decentralization by granting greater authority to regional governments to independently manage their finances.

Through the policies and regulations stipulated in the law, the government seeks to promote equitable welfare across all regions of Indonesia by optimizing local revenue. This is essential to ensure that regional governments have adequate income sources to finance development and public services. With increased tax revenue from the non-metallic minerals and rocks sector, local governments can enhance their fiscal capacity and strengthen regional autonomy. Studies by Dexu and Wenlong (2022) and Febriandiela et al. (2024) emphasize that effective fiscal decentralization can drive local economic growth. Moreover, Wicaksono et al. (2022) affirm that optimizing local revenues through taxes such as the MBLB tax is key to achieving national welfare equality.

The findings in this study align with those of Nopiantoa and Sakti (2023), who examined the policies of the Regional Revenue Agency in Seluma Regency. Their research found that the tax collection on non-metallic minerals and quarrying can be effective under certain conditions. The effectiveness of MBLB tax collection is not solely measured quantitatively but also considers taxpayer compliance from a psychological perspective. This includes consultation services and broad, comprehensive research, as described by Viantiaraini et al. (2024).

Legally, taxpayer registration is the initial step that must be taken before submitting the Production Operation Notification Letter and completing tax calculations for payment. This is in line with the provisions outlined by Mikesell and Birskyte (2007). To improve taxpayer compliance, researchers from the Regional Development Planning Agency of Seluma Regency recommend continuous tax education. This aims to enhance taxpayer understanding of their obligations and should be conducted periodically, accompanied by regular audits focusing on actual production data. Furthermore, strengthening and expanding oversight of non-metallic minerals and rocks taxation is vital. These efforts will not only tighten monitoring mechanisms but also potentially increase overall taxpayer compliance. In addition, by broadening the tax base, regional governments can significantly boost their own-source revenue. This, in turn, has a positive impact on regional development and promotes the sustainable and responsible management of natural resources.

DISCUSSION

The findings of this study, in line with those of Nopiantoa and Sakti (2023) regarding the policies of the Regional Revenue Agency of Seluma Regency, provide important insights into the effectiveness of non-metallic minerals and rocks tax collection within the context of local revenue management. These consistent findings indicate that the success of tax collection for non-metallic minerals and rocks is not solely determined by administrative or technical aspects but is also significantly influenced by psychological factors and taxpayer behavior. This underscores the necessity of a multidimensional approach to tax collection that incorporates legal, social, and psychological aspects. Psychological factors related to taxpayer compliance are crucial because taxpayers' understanding and awareness of their tax obligations encourage voluntary and timely compliance. Consultation services and research conducted within a broad framework, as mentioned by Viantiaraini et al. (2024), serve as effective tools for education and communication between local governments and taxpayers. This approach not only improves the tax collection mechanism but also fosters a more harmonious relationship between tax authorities and taxpayers, ultimately leading to higher compliance rates.

From a legal standpoint, the requirement for taxpayer registration before the submission of the Production Operation Notification Letter and the completion of tax calculations highlights the importance of an orderly and transparent tax administration system. This aligns with the principles of good tax governance, in which each stage must be carried out systematically to prevent errors or data misuse. In this context, strict supervision and regular audits are essential to ensure that the production data reported by taxpayers accurately reflect actual field conditions. These audits function not only as control mechanisms but also as tools to detect potential violations or fraud that could harm local revenue.

The recommendation from the researchers at the Regional Development Planning Agency of Seluma Regency to implement continuous tax education is a strategic step that deserves serious attention from local governments. Regular and sustained tax education can increase taxpayers' awareness and knowledge about the importance of taxes for regional development. Additionally, this education can reduce resistance or rejection that often arises when there are changes in tax policies, such as tax rate increases. With a good understanding, taxpayers will be more willing to accept these changes and fulfill their obligations more effectively. Strengthening and expanding oversight of non-metallic minerals and rocks tax is also an important aspect that must not be overlooked. Effective supervision will ensure that the existing tax potential can be optimally utilized. Local governments need to leverage modern technologies and auditing methods so that supervision can be conducted more accurately and efficiently. Furthermore, good supervision can prevent corrupt practices or fraud that could harm regional revenue. Consequently, local revenue will increase significantly, ultimately contributing positively to development and the welfare of the community.

Moreover, improving tax compliance and broadening the tax base will promote equitable welfare across all regions. Optimal regional revenue will enable local governments to provide better public services, adequate infrastructure, and various development programs that benefit the wider community. This is crucial in the context of fiscal decentralization regulated by Law Number 1 of 2022, which affirms that regional financial management must be conducted independently and responsibly. However, the greatest challenge in managing non-metallic minerals and rocks tax remains how local governments can build trust and effective communication with taxpayers. Resistance and non-compliance often arise due to lack of understanding or unclear information. Therefore, a more humane and participatory approach in socialization and tax education should be a priority. Involving various stakeholders, including law enforcement officials and community leaders, in the socialization process can increase the legitimacy of policies and strengthen taxpayers' commitment to comply with tax obligations.

CONCLUSION

The research findings on the effectiveness of collecting Non-Metallic Minerals and Rocks (*Mineral Bukan Logam dan Batuan*/MBLB) Group C tax in Palu City show that during the period from 2019 to 2022, the tax collection implementation was very effective. However, in 2023, its effectiveness significantly declined and was categorized as less effective. This decline indicates challenges that need to be anticipated in managing regional revenue through the MBLB sector. Several factors supporting the effectiveness of this tax collection include the presence of a strong legal basis, namely Law Number 28 of 2009, which regulates the authority to collect regional taxes. In addition, investment growth in Palu City also contributed to the increased revenue from the MBLB sector. Supporting facilities that comply with the Ministry of Finance standards and an integrated online tax payment system make it easier for taxpayers to fulfill their obligations. Adequate training for tax management officers and the availability of valid taxpayer data are also factors that support the success of tax collection.

However, this study also identified several obstacles hindering effectiveness, such as a limited number of human resources managing the MBLB tax, taxpayers' lack of understanding of the online payment system, and inaccuracies in taxpayer data due to unupdated address changes or deaths. Furthermore, complicated bureaucracy and limited accessibility of the payment application are barriers that need urgent improvement to make the tax collection process more efficient. This research has several limitations, including its focus on secondary data that may not fully reflect current conditions, as well as limited in-depth interviews with taxpayers to explore psychological and social factors influencing tax compliance. For future research, it is recommended to conduct a more in-depth qualitative approach involving various stakeholders, including taxpayers, government officials, and law enforcement agencies.

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