
THE EFFECT OF DUTY ON THE ACQUISITION OF LAND AND BUILDING RIGHTS TO THE ORIGINAL INCOME OF THE REGION

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ABSTRACT

This study aims to determine of the influence of Duty on the Acquisition Rights of Land and Building on Original Income of Region of Maros. The method of analysis in this study is a simple regression analysis, correlation, determination and hypothesis testing. The test result states that the hypothesis is accepted that Probability is less than the significant level ($0.003 < 0.05$) means that of Duty on the Acquisition Rights of Land and Building has significant effect on Original Income of Region of Maros. Result of the research showing that the suggestion is given to do the program of socialization of local regulation, one of Maros Regency Regulation concerning the duty of acquisition of land and building rights to the Taxpayer.

Keywords: duties on acquisition of land and building rights, original income of the region

INTRODUCTION

In order to organize their own households, local governments need funds that are not small. Therefore, local governments should optimize the sources of local revenue. Based on Law Number 33 Year 2004 regarding Fiscal Balance between Central Government and Local Government, the source of regional revenue consists of: original income of the region, Balancing Funds and Other legitimate regional revenue.

Original income of the region is one of the indicators in measuring the independence level of an autonomous region in the administration of government and development. In parallel, the autonomous region shall have the authority and ability to extract its own financial resources, to administer and use its own finances sufficient

to finance the administration of its local government. Dependence on central assistance should be as minimal as possible, so that Original income of the region should be part of the largest financial resources, supported by central and regional financial balancing policies as a fundamental prerequisite in the system of state governance.

In the 1945 Constitution, article 33, paragraph 3, which states that the earth, water and natural resources contained therein are controlled by the state and used as much as possible for the welfare of the people. Earth as an example, the land is a gift of God Almighty has a social function, other interests to meet basic needs, business land or a lucrative investment tool. Top ground lies a building that also provides economic benefits to its owner. Therefore, it is

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reasonable if the owner or who get the duties on acquisition of land and building rights. While the collection or imposition must still pay attention to the aspects of justice for the economically weak and low-income communities embodied in the acquisition value of land rights and buildings that are not taxed.

Law of Number 28 Year 2009, then as of January 1, 2011 Primary Tax Service Office is no longer serving the management of Duty on the Acquisition Rights of Land and Building, so that taxpayers will report payment of Duty on the Acquisition Rights of Land and Building in connection with the process of property transactions will be directly handled by the local district or city government, which has only received portions of 64% to 100% for the district or city producing. This will add significantly to the District or City Original Revenue.

Duty on the Acquisition Rights of Land and Building that has been transferred to local taxes is believed to have enormous potential for local revenue. The stipulation of Duty on the Acquisition Rights of Land and Building is the responsibility of the region, it is necessary to regulate with a regulation that can encourage the region to prepare all things required in the execution of collection of Duty on the Acquisition Rights of Land and Building. The collection of Duty on the Acquisition Rights of Land and Building begins with Regional Regulation. Therefore, one of the indicators that can be used to see the region's readiness to collect the Duty on the Acquisition Rights of Land and Building is

the development of Duty on the Acquisition Rights of Land and Building by the Regency or City from time to time.

MATERIAL AND METHOD

The method used in this research is quantitative descriptive. This research was conducted at Maros District Revenue Service. Data collection using interviews and literature study. The method of analysis is simple regression.

RESULT AND SUGGESTIONS

The Effect of Duty on the Acquisition Rights of Land and Building on Original Income of District of Maros

Based on the table 1 can be obtained simple linear regression equation as follows:

Table 1. Coefficients

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	65.247	5.509
BPHTB	6.142	.650

simple linear regression equation can be explained that: the constant value of 65.247 means that if the rate of Receipt of Duty on the Acquisition Rights of Land and Building (X) is 0, then the Original Income of District of Maros (Y) is 65.247. If the variable Duty on the Acquisition Rights of Land and Building increases by IDR. 1 then the original income of District of Maros will increase by IDR 6.142.

Table 2. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.984 ^a	.967	.957	5.88645

Predictors: (Constant), BPHTB

Based on the table 2 it can be concluded that the correlation coefficient (R) = 0.984 shows that the correlation of Acquisition of Land and Building Right with Local Revenue is very strong according to the correlation coefficient interval table indicating that the coefficient interval of 0.80-1000 means the variable of Admission of Customs Acquisition of Land and Building Rights (X) has a very strong relationship with the Local Revenue (Y)

Based on table 2 it can be concluded that the coefficient of determination R² = 0.967 which indicates that the variation of the variable of Original Regional Revenue can be explained by the variable of Acquisition of Land and Building Right of 0.967 (96.7%), means the level of variable relationship (X) to variable (Y) is very strong because of 96.7%. While the rest of 3.3% influenced by other factors not examined in this study.

Table 3. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	65.247	5.509		11.848	.001
BPHTB	6.142	.650	.984	9.446	.003

From the calculation of Variable of Duty on the Acquisition Rights of Land and Building (X) has significant influence on Original Income of District of Maros (Y), this can be seen from the result of hypothesis testing with probability value smaller than significant level (0,003 <0,05) it shows that the accepted hypothesis means that the Duty on the Acquisition Rights of Land and Building has an effect on the Maros District Original Income of District of maros.

With the enactment of law number 28 of 2009, as of January 1, 2011 Pratama Tax Office is no longer serving the management of Duty on the Acquisition Rights of Land and Building, so that taxpayers who will report the payment of Duty on the Acquisition Rights of Land and Building in connection with the process of property transactions will be directly handled by Local District or City Government.

Duty on the Acquisition Rights of Land and Building that has been transferred to local taxes is believed to have enormous potential for local revenue. The establishment of Duty on the Acquisition Rights of Land and Building into regional responsibility should be regulated by a regulation that can encourage regions to prepare everything needed in implementing Duty on the Acquisition Rights of Land and Building collection. Duty on the Acquisition Rights of Land and Building collection begins with the Regional Regulation. Therefore, one of the indicators that can be used to see regional readiness to collect Duty on the Acquisition Rights of Land and Building the development of Duty on the

Acquisition Rights of Land and Building issuance by Regency or City from time to time.

Tax is one of the regional income that has a high contribution to regional income. With the Duty on the Acquisition Rights of Land and Building into local taxes, it will certainly have a positive impact on local revenue. Duty on the Acquisition Rights of Land and Building since 2011 showing an increase every year.

The results of this study are in line with the research conducted by Hastuti (2015) who said that the Duty on the Acquisition Rights of Land and Building positively influence the Original Income of District of Maros but the results of this study contradict the research conducted by Wijaya, Herawati, and Atmadja (2014) who said that the Duty on the Acquisition Rights of Land and Building has no significant effect on Original Income of District of Maros..

CONCLUSION

Result of test of simple regression equation is $Y = 65.247 + 6.142X$. The correlation test results show that $r = 0.984$ means that based on the correlation coefficient interpretation, the interval of 0.80 to 1.00 means that the variable of the Duty on the Acquisition Rights of Land and Building (X) has a very strong relationship with the Original Income of District of Maros (Y). The result of determination test shows that $R^2 = 0,967$ or 96,7% means that 96,7% Original Income of District of Maros comes from Duty on the Acquisition Rights of Land and

Building and the rest is influenced by other factors outside this research. Partial test results show the probability is smaller than the significant level ($0.003 < 0.05$) hypothesis stating the acceptance of Duty on the Acquisition Rights of Land and Building significant effect on Original Income of District of Maros received.

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