

Analysis of the Influence of Restaurant Taxes, Advertising Taxes and Regional Lovies on the Original Income of South

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Abstract

The aim of this research to obtain empirical evidence about the leverage, profitability and size of firm to tax aggressiveness. Population of this research is the audited financial statements in manufacturing company food and beverage sub-sector and cosmetic sub-sector and household goods listed in Indonesia Stock Exchange in 2014-2017. Determination of the sample was done by using purposive sampling with the number of samples of 11 companies over a period of 4 years of consecutive observations so that the total sample of 44. This research data using SPSS version 21 with descriptive statistical test, classical assumption test, multiple linear regression analysis, hypothesis test. The results of the research that has been processed shows that the significant value of leverage that is proxied using DER is 0.275, the significant value of profitability proxied using ROA is 0.001, and the significant value of firm size proxied using LN is 0,000. And from the results of research show that leverage does not have a significant effect on tax aggressiveness, while profitability and firm size have an effect on the aggressiveness of tax

I. INTRODUCTION

Original Income of South is a key to regional independence. Regional taxes as one of the sources of Original Income of South are expected to be able to make a large contribution to the region itself so that it can facilitate the delivery of government and regional development. Regional development uses Regional Original Income (PAD), which is income for the government by collecting taxes in accordance with the law. Therefore the government must be wise in establishing PAD, especially regarding local taxes and retributions, so that the available resources can be maximally utilized for the common interest (not the interests of certain people because most of the income comes from taxes).

In the policy regarding local tax collection has been regulated based on the Perda, which is attempted not to collide with the central levies. For this reason, the Regional Government in carrying out tax collection is in accordance with its functions. In order to increase its ability in the field of funding for development, the City of South Tangerang seeks to increase Regional Original Income (PAD) through regional taxes. The types of local taxes according to Law No. 34 of 2000 are: Hotel Taxes, Restaurant Taxes, Entertainment Taxes, Advertising Taxes, Street Lighting Taxes, Excise Taxes C, Parking Taxes.

In general, the problems in South Tangerang City consist of several things, including inadequate Human Resources (HR) problems in a new Government, other than that regional facilities and infrastructure are still experiencing limitations, so what impacts on the pace of development desired by the community. The issue that is not less important is the issue of regional assets that have not been fully handed over from Tangerang Regency to South Tangerang City, so that the potentials that can be exploited by the City of South Tangerang have problems.

Formulation of the problem

To get a clearer discussion, the formulation of the problem will be discussed as follows:

1. What is the effect of Restaurant Tax receipts on the Local Revenue of the City of South Tangerang?
2. How does the effect of Reklame Tax revenue affect the Local Revenue of the City of South Tangerang?
3. What is the effect of the Regional Retribution on the Regional Revenue of the City of South Tangerang?

Research purposes

Referring to the background described, the objectives of this study are as follows:

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1. To find out the effect of Restaurant Taxes on increasing Regional Original Income in the city of South Tangerang.
2. To find out the effect of Advertising Taxes on increasing South Tangerang City's Original Income.
3. To find out the effect of Regional Retribution on increasing the Regional Original Income of the City of South Tangerang

II. RELATED WORKS/LITERATURE REVIEW (OPTIONAL)

According to the Taxation Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning general provisions and procedures for taxation in article 1 paragraph 1, it is explained that: "Tax is a mandatory contribution to the state which is owed by an individual or a coercive body based on the Law, by not receiving direct compensation and being used for the state's needs for the greatest prosperity of the people."

Understanding of taxes according to some experts in the Taxation Accounting 3 Edition book by Agoes (2014) are as follows:

1. Prof. Dr. Rochmat Soemitro, S.H
Tax is the contribution of the people to the state treasury based on the Law (which can be imposed) by not receiving reciprocal services that can be directly demonstrated, and which are used to pay for public expenses.
2. Prof. Dr. P. J. A Andriani
Tax is a contribution to the state (which can be imposed) which is owed by those who are obliged to pay according to regulations, with no achievement back, which can be directly appointed, and the point is to finance general expenses related to the duty of the state to organize the government.
3. Prof. Dr. MJH. Smeets
Tax is an achievement to the government which is owed through general norms, and which can be imposed, without the existence of contravention that can be shown individually, the purpose is to finance government expenditure.

From some understanding of the tax, conclusions can be drawn, namely:

1. Tax is a contribution to the state collected under the law whose implementation can be imposed.
2. The absence of direct individual counterparts that can be demonstrated by the government.
3. Taxes are collected by the state, both central and regional governments.

Definition of Regional Taxes

Regional taxes are mandatory contributions made by individuals or entities to the regions without balanced direct benefits which can be forced based on the applicable laws and regulations and those used to finance regional government and regional development.

Siahaan (2005: 7) provides a definition of regional taxation as follows: Levies from the public by the state (government) based on laws that are enforceable and are payable by the obligation to pay them by not getting back achievement (contra) directly, which results used to finance state expenditures in the administration of government and development.

Regional taxes as one of the Regional Original Revenues are expected to be one of the sources of financing for the implementation of government and regional development, to improve and equalize the welfare of the community. Thus, the region is able to carry out autonomy, which is capable of managing and managing its own household. Although several types of local taxes have been stipulated in Law No. 34 of 2000, the districts / cities are given the opportunity to explore the potential of their financial resources by determining the types of taxes other than those that have been determined, insofar as they fulfill the criteria that have been determined and are in accordance with the aspirations of the community.

1. Restaurant tax

Based on the South Tangerang City regulation No. 7 of 2010 concerning regional taxes, it can be seen that the restaurant definition and restaurant tax are: Restaurants are facilities for providing food and or drinks with a fee that includes restaurants, cafeterias, canteens, stalls, bars and the like including catering / catering services. Restaurant tax is a tax on services provided by restaurants.

2. Restaurant Subjects, Objects and Taxpayers

Based on the South Tangerang City regulation No. 7 of 2010 concerning regional taxes. Tax Object Restaurant is a service provided by Restaurants. The services provided by the Restaurant include the service of selling food and / or drinks consumed by the buyer, both consumed at the service place and elsewhere. Which does not include restaurant tax is a service provided by restaurants whose sales value does not exceed Rp. 15,000,000.00 (Fifteen

million rupiah) per month. Tax Subjects Restaurants are individuals or agencies that buy food and / or drinks from restaurants.

Restaurant taxpayers are individuals or agencies that run restaurants. Every Restaurant Taxpayer must have a permit related to a restaurant business from the Mayor or other appointed official. Every Restaurant Taxpayer is obliged to register his business with the service and is obliged to report his business activities to the Office using the Regional Tax Return (SPTPD).

3. Imposition Base and Restaurant Tax Rates

The basis for imposing a restaurant tax is the amount of payment received or that should be received by a restaurant. Restaurant entrepreneurs must add a restaurant tax on service payments at restaurants using the restaurant tax rate. The Restaurant Tax Rate is set at 10% (ten percent).

Understanding Advertising Bill

At present, many people cannot distinguish between Tax and Advertising. According to the Regional Regulation of South Tangerang City number 7 Year 2010 Advertising is an object, tool, deed, or media whose various forms and patterns are designed for commercial purposes introducing, advocating, promoting, or attracting public attention to goods, services, people, or bodies which can be seen, read, heard, felt, and / or enjoyed by the public. Advertising Tax is a tax on the administration of billboards.

Subjects, Objects and Advertisement Taxpayers

According to South Tangerang City Regulation (PERWAL) number 78 of 2011 concerning Advertisement Rent Value, the object of Advertisement Tax is all the implementation of Advertisement. Billboard Tax Subjects are individuals or agencies that hold billboards.

Advertising Taxpayers are individuals or agencies that hold billboards. Advertising is held directly by a person or entity, through a third party, the third party becomes a taxpayer.

Every organizing the billboard must get permission from the Mayor or the appointed official, to obtain the permission of the Billboard organizer to submit a written request to the Mayor. Advertising license is granted after the amount of tax has been paid in full. Each Advertising Taxpayer is obliged to register his business with the Service and is obliged to report his business activities to the Office using the Regional Tax Return (SPTPD).

Regional Original Income (PAD)

Although Regional Original Tax (PAD) cannot entirely finance the APBD, as Santoso (1995: 20) says, the proportion of Regional Original Taxes (PAD) to total fixed income is an indication of the finances of a local government. Local governments are expected to be better able to explore financial resources to the fullest, but of course within the prevailing corridors of legislation, specifically to meet the government's financing needs and development in their regions through local revenue. The demand for an increase in Regional Original Taxes (PAD) is greater as more and more government authority is delegated to the region itself.

According to law No. 33 of 2004, local revenue is revenue received by regions from sources within their own area which are collected based on regional regulations in accordance with the applicable laws and regulations. Local revenue is a source of revenue from the original area excavated in the area that is used for local government basic capital in financing development and local businesses to minimize dependence on funds from the central government.

Source of Regional Revenue

According to Law Number 33 of 2004 article 6, sources of Regional Original Revenue consist of:

1. Regional Taxes
Regional taxes are mandatory contributions made by individuals or entities to the regions without balanced direct benefits which can be forced based on the applicable laws and regulations and those used to finance regional government and regional development. Taxes are a basic financial source for regional areas of regional retribution.
2. Regional Retribution
Regional levies are regional levies as payments for services or the provision of certain permits specifically provided and / or provided by local governments for the benefit of individuals or bodies.
3. Results of Wealth Management in separated areas.
The results of the management of wealth belonging to the separated regions are regional revenues derived from the management of separated regional wealth. This type of income is specified according to the income object which includes:
 - a. part of the return on equity participation in regionally owned companies / BUMDs.
 - b. part of the return on capital participation in state-owned / state-owned companies.
 - c. part of the return on equity participation in privately owned companies.
4. Other legitimate income, including:
 - a. Results of sale of separated regional assets.

- b. Current account service.
- c. Interest income.
- d. Income tax penalties.
- e. Income fine retribution.
- f. Social and public facilities

III. METHODS

1. Time and Place of Research

Research carried out by the author took place in the Regional Revenue Agency of South Tangerang City. This research activity was carried out in 2017, the authors conducted an analysis on Restaurant Taxes, Advertising Taxes, and Regional Retribution in Tangerang Selatan City from 2011 - 2015.

2. Data collection technique

Data is collected using the literature study method. Library study method is a method used by understanding the literature that makes discussions related to conducting qualifications and categories of written materials related to research problems by studying the required documents or data, followed by recording and calculation. In the preparation of this study, the authors obtained data used as input material by:

a. Field Research

The author gets the data needed by directly examining the sources used as data. This field research is by visiting the South Tangerang City Regional Revenue Agency (Bapenda).

b. Interview

In addition to getting data from the South Tangerang City Regional Revenue Agency (Bapenda), the author also conducted interviews by asking several questions to the local tax service office staff to get information about the efforts made by Bapenda in order to continue to increase regional income through payment of taxes and services. which is done against taxpayers.

3. Operational Variables

Table 1. Variable Operational Table

Variable	Calculation	Scale
Restaurant tax	$\frac{\text{Revenue of Realization}}{\text{Locally - generated revenue}} \times 100\%$	Nominal
Advertisement tax	$\frac{\text{LessMore Defference}}{\text{Annual Target}} \times 100\%$	Nominal
Regional Levy Tax	$\frac{\text{LessMore Defference}}{\text{Annual Target}} \times 100\%$	Nominal

4. Analysis Method

The method used in this research is descriptive analysis method. Descriptive analysis method is to describe problems based on decisions on objective assessment. The steps taken by researchers in this study include:

- a. To be able to find out the effect of Restaurant Taxes on Increasing Regional Original Revenue (PAD), the writer compares restaurant tax revenues with a specified target each year. The author also calculates the income earned compared to the original regional income (from regional income reports) to be able to see how much influence the restaurant tax has.
- b. To be able to find out the effect of Advertising Taxes on Increasing Regional Original Income (PAD) the author details the advertising revenues obtained with the specified target each year. The author also calculates the income earned compared to the original regional income (from regional income reports) to be able to see how much influence the advertisement tax has.
- c. To be able to find out the effect of regional levies on Increasing Regional Original Revenue (PAD) the author details the regional retribution income obtained with a determined target each year. The author also calculates the income earned compared to the original regional income (from regional income reports) to be able to see how much influence the regional levy tax has.

- d. The author interviews officials at the Regional Revenue Agency to find out what efforts have been made by the local government in increasing the South Tangerang City's Original Revenue (PAD), and hopes and efforts to be made in the future to further increase Regional Original Revenue (PAD) South Tangerang City.

IV. RESULTS

From the data that has been obtained and described above, the author has conducted an analysis to get the results of how much influence the variable X (Restaurant Tax, Advertising Tax, and Regional Retribution) have on Y variable (Regional Original Revenue (PAD) of South Tangerang City). The results of the study are explained as follows:

1. Restaurant tax

Based on the South Tangerang City regulation No. 7 of 2010 concerning regional taxes, the basis for restaurant taxation is the amount of payment received or that should be received by a restaurant. Restaurant entrepreneurs must add a restaurant tax on service payments at restaurants using the restaurant tax rate. The restaurant tax rate is set at 10% (ten percent).

Restaurant tax revenue in the area of South Tangerang City is increasing, this can be seen from the realization of income contained in the Tangerang Selatan City Regional Revenue Report from 2011-2015, the first thing I did was calculate the percentage of the annual target achievement set by The Regional Government (Pemda), after seeing the results of the percentage, then calculates the percentage of the effect of restaurant tax revenue on the South Tangerang City Regional Revenue (PAD). Calculations using general mathematical formulas, as follows:

$$\frac{\text{Less More Difference}}{\text{Annual Target}} \times 100\%$$

In 2011

$$\frac{7.189.974.324}{47.000.000.000} \times 100\% = 15,30\%$$

In 2012

$$\frac{11.359.948.567}{63.000.000.000} \times 100\% = 18,03\%$$

In 2013

$$\frac{12.347.029.284}{85.000.000.000} \times 100\% = 14,53\%$$

In 2014

$$\frac{4.918.957.789}{124.000.000.000} \times 100\% = 3,97\%$$

In 2015

$$\frac{12.632.688.552}{141.300.000.000} \times 100\% = 8,94\%$$

From the calculation of the percentage of revenue realization against the annual target set by the Regional Government (Pemda) of South Tangerang City, the annual revenue received by the Regional Revenue Agency (Bapenda) always exceeds the annual target set. Annual income increases are accompanied by an increase in taxpayers (WP) who deposit taxes, this can be proven by looking at Table 4.2 (South Tangerang City Taxpayer Recapitulation) obtained directly from the tax service office of the South Tangerang City Revenue Agency. With the increase in taxpayers (WP) who are more obedient to paying taxes, it will have an impact on increasing restaurant tax revenues.

According to the Government General Policy, one of the considerations to determine the annual target of regional income is the economic conditions that occurred in previous years, the estimate of economic growth in the previous year and the realization of PAD revenues in the previous year, as well as the provisions of relevant legislation. Referring to these considerations, the calculation of the percentage of more / less than the annual target can be said that the increase in revenue realization can help increase the South Tangerang City Regional Revenue (PAD).

To prove that the increasing income can help increase the South Tangerang City Original Revenue (PAD), the authors make a further calculation which aims to find out how much the effect of restaurant tax revenue realization on South Tangerang City Regional Revenue (PAD) annually. The calculation is as follows:

$$\frac{\text{Revenue of Realization}}{\text{Locally – Generated Revenue}} \times 100\%$$

$$\begin{array}{l} \text{In 2011} \\ \frac{54.189.874.324}{420.663.048.857} \times 100\% = 12,88\% \end{array}$$

$$\begin{array}{l} \text{In 2012} \\ \frac{74.359.948.567}{487.364.145.094} \times 100\% = 15,26\% \end{array}$$

$$\begin{array}{l} \text{In 2013} \\ \frac{97.347.029.284}{725.393.223.044} \times 100\% = 13,42\% \end{array}$$

$$\begin{array}{l} \text{In 2014} \\ \frac{128.918.957.789}{1.016.373.246.065} \times 100\% = 12,68\% \end{array}$$

$$\begin{array}{l} \text{In 2015} \\ \frac{153.932.688.552}{1.225.791.487.473} \times 100\% = 12,56\% \end{array}$$

Based on the calculation above, the effect of restaurant tax on Regional Original Income (PAD) is below 20%. In 2011 there was an effect of 12.88%, because there were not many restaurants in the area of South Tangerang City that year and developments in the area of South Tangerang City were still underdeveloped. The increase began to occur in 2012, in the year increasing by 2.38% from 2011 and to 15.26%. The increase is in proportion to the developments that occur in the City of South Tangerang, in 2012 developments in the City of South Tangerang have increasingly developed, with rapid developments felt in the Gading Serpong and BSD areas.

From 2013 to 2015, there was a decrease in the effect of restaurant income on the South Tangerang City Regional Revenue (PAD). The percentage decrease that does not mean that the rupiah value of restaurant tax revenues has declined, if in rupiah terms the income from long-term restaurants has increased considerably. In 2013, although the percentage declined, the value of the rupiah increased by Rp.22,987,080,717, and taxpayers (WP) in 2013 were 452 taxpayers. When in 2014 there was a decrease in the percentage of its influence of only 12.68% but the value of its income increased by Rp. 31,571,928,505, - not only did the value increase, when viewed by Taxpayers (WP) it also increased by 34 WP. In 2015 the percentage of influence was 12.56% smaller than the previous year, a decrease in 2015 in percentage terms but not in value and Taxpayers (WP).

The decrease in percentage but the value of the rupiah and taxpayers (WP) increases because the Regional Original Income (PAD) increases from year to year, the increase in Regional Original Income (PAD) comes from other factors not examined by the author. In terms of the value of the rupiah (Rp) restaurant tax revenue increases this is due to the development in the increasingly advanced South Tangerang City, and the number of restaurants in South Tangerang City as many as 498 Taxpayers (WP) registered per 2015. In addition, Taxpayers (WP) has become increasingly aware of the importance of paying local taxes, because paying taxes can increase regional income and with increasing regional income, the City of South Tangerang can increasingly prosper its people and can improve many existing facilities, and can add facilities that are not yet available .

2. Advertisement tax

Based on South Tangerang Mayor Regulation No. 78 of 2011 about the value of billboards rent, the tariff for advertisement tax is 25% (twenty five percent) and for billboards that use a 3-month period, from the billboard calculation of 3 (three) monthly as usual, there is a tax an additional 10% (ten percent). Each type of billboard has its own income, and is presented in the following table:

Table 2. Advertisement tax income reports

Category	Years
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	2011	2012	2013	2014	2015
	Realization				
Billboard / Videotron / Megatron Billboard	4,350,729,718.00	5,796,958,580.00	9,317,991,432.00	11,055,424,504.00	19,075,348,393.00
Cain Billboard	431,653,789.00	2,805,759,901.00	2,843,196,393.00	2,196,465,600.00	3,125,306,076.00
Attached Adverts / Stickers	30,467,910.00	109,686,000.00	656,248.00	656,249.00	26,250.00
Running Billboards, including on vehicles	-	12,000,000.00	144,006,180.00	197,100,000.00	428,360,750.00
Air Billboard	-	-	45,000,000.00	18,000,000.00	87,000,000.00
Total tax returns	4,812,851,417.00	8,724,404,481.00	12,350,850,253.00	13,467,646,353.00	22,716,041,469.00

Advertising tax revenue can be seen in the table above, that billboards have several types with their own income. The billboard / videotron / megatron billboards in 2011-2015 continued to increase significantly, besides that, billboards / billboards / videotron / megatron were the biggest contributors to overall advertising revenue. Fabric bill revenues also increased in 2011-2013, when 2014 experienced a slight decline and 2015 increased again. But the increase in fabric billboards is still below the increase that occurred in billboards / billboards / videotron / megatron. On the other hand, with advertisement stickers, revenue increased in 2012 but after that drastically declined until 2015. The billboards including vehicles in 2011 had no revenue and from 2012-2015 continued to increase every year, for new air billboards there was a decrease in income in 2013 and 2014 but in 2015 it increased.

Advertising revenues that continue to increase can exceed the set targets. To be able to know the magnitude of the percentage of excess it can be calculated using the following formula:

$$\frac{\text{Less More Difference}}{\text{Annual Target}} \times 100\%$$

$$\begin{aligned} &\text{In 2011} \\ &\frac{801.851.417}{4.011.000.000} \times 100\% = 19,99\% \end{aligned}$$

$$\begin{aligned} &\text{In 2012} \\ &\frac{3.524.404.481}{5.200.000.000} \times 100\% = 67,78\% \end{aligned}$$

$$\begin{aligned} &\text{In 2013} \\ &\frac{2.350.850.253}{10.000.000.000} \times 100\% = 23,51\% \end{aligned}$$

$$\begin{aligned} &\text{In 2014} \\ &\frac{2.467.646.353}{11.000.000.000} \times 100\% = 22,43\% \end{aligned}$$

$$\begin{aligned} &\text{In 2015} \\ &\frac{15.716.041.469}{17.000.000.000} \times 100\% = 33,62\% \end{aligned}$$

From the results of the calculation above, it is known that the realization of income exceeds the predetermined target, for the percentage to increase and decrease. In 2011 the success percentage was 19.99% while in 2012 it increased to 67.78% but in 2013 it decreased so that the success percentage of only 23.51% in 2014 declined again to become 22.43%, in 2015 the percentage increased to 33.62%.

The increase and decrease in the percentage of income does not mean that revenue from advertisement tax experiences a bad thing, but a decrease in the percentage rate due to the target expected by the Regional Government (Bapenda) so that regional income continues to increase, the target expected by the Regional Government (Local Government) based on economic developments in the previous year and realization of revenues received by the Regional Revenue Agency (Bapenda).

In 2011 the revenue realization was Rp.4,812,851,417, - with a target of Rp.4,011,000,000, - meaning that the year target was reached so that the next year's budget increased to Rp.5,200,000,000, and the realization of revenues was Rp.8,724. 404,481, - in 2012 the realization of revenue has increased and reached the target. the increase in revenue realization in 2012 was a reference for the 2013 target, 2013 revenues of Rp. 10,000,000,000, - revenue of Rp. 12,350,850,253, - revenue realization exceeded the target, in 2014 the target became larger due to economic development the previous year increased. The 2014 target amounted to Rp. 11,000,000,000 and revenue of Rp. 13,467,643,353, - for this year the target was reached so that in 2015 the target was Rp.17,000,000,000, - the revenue in 2015 was Rp.22,716. 041,469, -.

Based on the description above, the income targeted each year can be achieved and get more so that the target for the next year will also increase. The magnitude of the increase for the previous year's target was determined by the authority of the Regional Government (Pemda) by looking at the events in the previous year, starting from the previous year's economic growth, and also so as not to burden the community and other factors.

To be able to see the magnitude of the influence of Advertising Tax on South Tangerang City Regional Revenue (PAD), the authors describe it by calculating the results of revenue realization compared to Regional Original Income (PAD). The description is formulated as follows:

$$\frac{\text{Less More Difference}}{\text{Annual Target}} \times 100\%$$

$$\begin{array}{l} \text{In 2011} \\ \frac{4,812,851,417}{423,203,438,866} \times 100\% = 1.14\% \end{array}$$

$$\begin{array}{l} \text{In 2012} \\ \frac{8,724,404,481}{576,022,886,684} \times 100\% = 1.51\% \end{array}$$

$$\begin{array}{l} \text{In 2013} \\ \frac{12,350,850,253}{725,393,223,044} \times 100\% = 1.70\% \end{array}$$

$$\begin{array}{l} \text{In 2014} \\ \frac{13,467,646,353}{1,016,373,246,065} \times 100\% = 1.33\% \end{array}$$

$$\begin{array}{l} \text{In 2015} \\ \frac{22,716,041,469}{1,225,791,487,473} \times 100\% = 1.85\% \end{array}$$

The results of the calculation of the percentage of the effect of revenue realization on Regional Original Revenue (PAD) show that, billboard income has very little effect on Regional Original Revenue (PAD). Each year only affects no more than 2%, in 2011 the effect of 1.14% in 2012 has an effect of 1.51% in 2013 has increased to 1.70% in 2014 has an effect of 1.33% and for 2015 has an effect of 1, 85%. This is because billboard revenues are not as large as income that affects other Regional Original Income (PAD). Based on the rupiah value of billboard revenues each year continues to increase, the percentage decrease that occurs because Regional Original Income (PAD) each year also increases and is offset by the increase in other factors from Regional Original Income (PAD) which in fact has a greater increase, so income billboards have little effect. Advertising taxpayers (WP) registered in the South Tangerang City Regional Revenue Agency (Bapenda), for the past 3 years (2013-2015) have been increasing every year, increasing taxpayers (WP) also increase ad revenue every year.

3. Regional Retribution

According to law number 34 of 2000 article 18, the object of the Regional Levy tax consists of:

- a. Public Services are services provided or provided by the Regional Government for the purpose of interests and public benefits and can be enjoyed by individuals or entities.
- b. Business Services are services provided by the Regional Government by adhering to commercial principles because basically they can also be provided by the private sector.
- c. Specific Licensing is a specific activity of the Regional Government in the framework of granting permits to individuals or entities intended to guide, regulate, control and supervise activities, use of space, use of natural resources, goods, infrastructure, facilities or certain facilities to protect interests general and preserve the environment. In regional levies each type has its own income, for the following:

Table 3. Regional levy income reports

Category	Years				
	2011	2012	2013	2014	2015
	Realization				
GENERAL RETRIBUTION OF SERVICES	8,319,321,719.00	14,499,413,022.00	28,172,759,719.00	21,660,314,503.00	24,450,883,750.00
Health service	3,832,757,250.00	7,542,942,836.00	23,952,617,300.00	5,651,827,500.00	3,547,385,150.00
Health service provider of the hospital	1,279,140,665.00	4,127,187,195.00	1,398,240,000.00	10,976,248,370.00	14,927,275,962.00
Cleaning Service	248,957,000.00	378,800,000.00	529,744,500.00	2,082,236,800.00	2,292,520,000.00
Reimbursement of KTP & Civil Registration Deed fees	1,733,494,000.00	777,360,000.00	-	-	-
Funeral Services	30,660,000.00	48,487,000.00	155,875,000.00	91,325,000.00	166,375,000.00
Roadside parking service	35,152,000.00	94,900,000.00	97,150,000.00	127,650,000.00	606,263,500.00
Motorized Vehicle Testing	1,159,160,804.00	1,529,735,991.00	1,664,407,515.00	1,627,747,915.00	1,579,596,630.00
Telecommunication Tower Control	-		374,725,404.00	1,103,278,918.00	1,331,467,508.00
RETRIBUTION OF BUSINESS SERVICES	86,070,000.00	85,300,000.00	68,500,000.00	204,425,918.00	147,905,236.00
Use of Regional Wealth	75,770,000.00			145,775,918.00	98,255,236.00
Terminal	10,300,000.00	85,300,000.00	68,500,000.00	58,650,000.00	49,650,000.00
RETRIBUTION OF CERTAIN LICENSES	17,578,763,490.00	50,559,946,949.00	63,711,594,086.00	69,774,665,720.00	78,946,624,584.00
Building Construction Permit (IMB)	14,404,867,342.00	43,396,639,532.00	53,917,790,036.00	62,121,906,050.00	65,109,232,104.00
Disruption / Crowd Permit	3,049,585,898.00	7,018,314,317.00	9,648,352,050.00	7,508,507,670.00	8,701,142,832.00
Route License	104,958,000.00	144,993,100.00	145,452,000.00	144,252,000.00	150,309,500.00
Industrial Business Permit	701,145.00	-	-	-	-
Water Taking Permit (SIPA)	18,651,105.00	-	-	-	-
Permit to hire foreign workers	-	-	-	-	4,835,630,648.00

TOTAL RECLATE TAX	25,984,155,209.00	65,144,659,971.00	91,952,853,805.00	91,639,406,141.00	103,395,104,070.00
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In the Regional Retibusi income table there are several types of Levies including Public Service Retribution, Business Service Levies and Certain Licensing Levies, from 3 types of levies, also differentiated for the types of needs. The biggest contributor to revenue in regional fees is Specific Licensing Levy. To be able to find out how much the percentage of achievement of regional levies in the specified target, the author performs the calculation as follows:

$$\frac{\text{Less More Difference}}{\text{Annual Target}} \times 100\%$$

$$\begin{array}{l} \text{In 2011} \\ \frac{4.363.895.009}{21.620.260.200} \times 100\% = 20,18\% \end{array}$$

$$\begin{array}{l} \text{In 2012} \\ \frac{22.782.946.671}{42.361.713.300} \times 100\% = 53,78\% \end{array}$$

$$\begin{array}{l} \text{In 2013} \\ \frac{8.920.333.805}{83.032.520.000} \times 100\% = 10,74\% \end{array}$$

$$\begin{array}{l} \text{In 2014} \\ \frac{2.776.002.141}{88.863.404.000} \times 100\% = 3,12\% \end{array}$$

$$\begin{array}{l} \text{In 2015} \\ \frac{5.282.354.070}{98.112.750.000} \times 100\% = 5,38\% \end{array}$$

Realization of regional levy revenues is more than the target set by the Regional Government (Pemda) every year, although the percentage of achievement each year is different. In 2011 it was 20.18% while in 2012 it was 53.78%, an increase of 33.60%, in 2013 it was 10.74%, a decrease from the previous year of 43.04% and in 2014 a decrease of 7.26% so that it becomes 3.12% while from 2014 to 2015 there was a slight increase of 2.26% to 5.38%.

The decrease in percentage does not mean that the rupiah in achieving the target also decreases, in the annual report on regional income there is always an increase in regional fees, in 2011 the regional retribution income is Rp. 25,984,155,209 targets of Rp. 21,620,260,200 increase of Rp. 4,363,895,009. In 2012, revenues amounted to Rp. 65,144,659,971. The target for 2012 was Rp. 42,361,713,300, an increase of Rp. 22,782,946,671. In 2013, the income was Rp. 91,952,853,805 and the target was Rp. 83,032,520,000, an increase of Rp. 8,920,333,805 while 2014 revenues amounted to Rp. 91,639,406,141, the 2014 target amounted to Rp. 88,863,404,000 an increase in 2014 amounted to Rp. 2,776,002,141 and in 2015 revenues of Rp. 103,395,104,070 in 2015 were Rp. 98,112,750,000 an increase of Rp. 5,282,354,070.

From the description above proves that the occurrence of a percentage decrease does not mean that the rupiah is declining. This is because the increase in Regional Original Income (PAD) has also increased significantly so that income in the regional levies has seen a slight increase.

In addition to calculating the percentage of achievement of the annual target, the author also calculates the percentage of the influence of regional retribution income on South Tangerang City Regional Revenue (PAD), as follows:

$$\frac{\text{Revenue of Realization}}{\text{Locally - Generated Revenue}} \times 100\%$$

$$\begin{array}{l} \text{In 2011} \\ \frac{25,984,155,209}{423,203,438,866} \times 100\% = \mathbf{6.14\%} \end{array}$$

$$\frac{\text{In 2012}}{65,144,659,971} \times 100\% = \mathbf{11.31\%}$$
$$\frac{576,022,886,684.77}{576,022,886,684.77} \times 100\% = \mathbf{11.31\%}$$

$$\frac{\text{In 2013}}{91,952,853,805} \times 100\% = \mathbf{12.68\%}$$
$$\frac{725,393,223,044}{725,393,223,044} \times 100\% = \mathbf{12.68\%}$$

$$\frac{\text{In 2014}}{91,639,406,141} \times 100\% = \mathbf{9.02\%}$$
$$\frac{1,016,373,246,065}{1,016,373,246,065} \times 100\% = \mathbf{9.02\%}$$

$$\frac{\text{In 2015}}{103,395,104,070} \times 100\% = \mathbf{8.43\%}$$
$$\frac{1,225,791,487,473.50}{1,225,791,487,473.50} \times 100\% = \mathbf{8.43\%}$$

Revenue realization of regional levies in 2011 had an effect of 6.14% on Regional Original Revenue (PAD) in 2012 having an effect of 11.31%, an increase from 2011 amounting to 5.17% in 2013, an effect of 12.68%, also increasing from the previous year amounted, 37% while in 2014 there was a slight decline of 3.66% to 9.02% and in 2015 it decreased by 0.59% so in 2015 it had an effect of 8.43%.

The influence that occurs in retribution income is smaller than the restaurant restaurant income is greater when compared to advertisement revenue. This happens because there is a more significant increase of factors not examined by the author.

V. CONCLUSIONS

Taxpayers (WP) registered in the South Tangerang City Regional Revenue Agency (Bapenda) from 2013-2015 continued to increase, per 2015 Restaurant Taxpayers (WP) as many as 498 and 2,861 taxpayers (WP). Increasing Taxpayers (WP) can also increase the South Tangerang City Regional Revenue (PAD).

Regional Retibus is not known how many taxpayers (WP) are registered, but the increase in income from the sector of regional retribution increases every year because some types of income that affect regional levies income continue to grow as the development of the Regional General Hospital Building (IMB) and so on.

From the calculation of the percentage effect of Restaurant Taxes, Advertising Taxes and Regional Levies on South Tangerang City Regional Revenue (PAD), in 2011 restaurant tax had an effect of 12.88%, advertisement tax had an effect of 1.14% and regional retribution of 6.14%. In 2012 the effect of restaurant tax was 15.26%, advertisement tax was 1.51%, regional retribution was 11.31%. In 2013 the influence of restaurant tax was 13.42%, advertisement tax was 1.70%, and regional retribution was 12.68%. In 2014 the effect of taxes was 12.68%, advertisement tax was 1.33%, and retribution tax was 9.02%. Whereas, in 2015 the restaurant tax had an effect of 12.56%, advertisement tax 1.85% and regional retribution of 8.43%. Judging from the analysis that has been done, the tax that influences the Regional Original Income (PAD) from 2011-2015 is the restaurant tax. When compared to local advertisement and retribution taxes, restaurant tax has a greater effect.

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