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Role of Land and Building Tax Plantation Sector of Sources of Revenue in North Sumatra

Abdul Kadir

Lecturer, University of Medan Area, Medan, North Sumatera, Indonesia

Abstract:

The method used is random sampling through purposive random sampling with a sample of 70 people consisting of the Revenue Agency, the Department of Plantations, UN Service Office, Planters, Regional Office of Tax, Higher Education, Improves. What is the relationship of the UN SVTO plantation sector to PAD in North Sumatra? Based on the research that there is a significant association between the United Nations with PAD. Where the UN is one of the central objects of taxation, which is divided produce to local (provincial and district city) it is by Law No. 32 and No. 33 of 2004.

Keywords: Tax Plantation Sector and Revenue

1. Introduction

According to the provisions of Law Number, 32 The year 2004 regarding Regional Government has stated the types of local revenue sources that include revenue (PAD), Balanced Fund and other local revenue Legal. The component of balance funds by Law, No. 23 of 2004 on Financial Balance between the Central Government and Local.

That in determining the amount of levies UN towards all sectors, namely urban, rural, farming, mining, and forestry is based on the determination of taxable value (NJOP) as the basis for the calculation of imposition on a piece of land (the land) and the building which is the object of the UN. To anticipate to the UN SVTO plantation sector in the implementation guided by the provisions and policies established by the Minister of Finance that the application made by the Directorate General of Taxes through the Directorate of the United Nations in the area which has a range of Regional Office of Directorate General of Tax and Service Office of the UN, the role of Local Government in provide recommendations for the establishment of the plantation sector in particular UN SVTO may consider and take into account several economic indicators, such as inflation, GDP, productive life of the plant, the market price, the price around, replacement cost, and other signs that have only been associated with an investment amount of plantation crops according to the Standard Plant investment (SIT) of each age of the plant.

For PBB one of which is the potential of the estate sector both land area and its production is quite significant for the regional territory to have enough plantation area managed by corporations (state-owned and private domestic and foreign) or in smallholdings.

Sizeable contribution as one of the sources of funds in the Tax Revenue Budget (APBD) provincial and district and city in North Sumatra , although it is recognized that the UN is a central tax that has been distributed to the region of 10% is allocated to the essential part of all districts / cities (65 % evenly to all areas and towns and 35 % given as an incentive to the community and city is the realization of the previous year reached and exceeded the receipts from individual sectors that aim to encourage the intensification of the UN voting, while 90 % is allocated to the specified area, i.e., 16.2 % for the province and 64.8 % for districts and cities and 9 % for the cost of collecting the UN. The UN Revenue can be increased by the determination of taxable value (NJOP), among others from the UN object to the use of land for plantations the productive period.

In the relationship between revenue (PAD) with the United Nations plantation sector needs to do research on the role of the Land and Building Tax estate sector to the regional source of income in North Sumatra, to the creation and realization of regional development and the improvement of public welfare within the framework of the Unitary State of the Republic of Indonesia (NKRI), which is one of the most important parts to empower potential in supporting the planning area government revenue derived from the UN-based plantation sector.

2. Research Methods

The method uses random sampling through purposive random sampling with a sample of 70 people consisting of the Revenue Agency, the Department of Plantations, UN Service Office, Planters, Regional Office of Tax, Higher Education, Government North Sumatera (Pemprov). To prove hypothesis will do with data analysis simple regression estimation model. $\alpha_0 + \alpha_1 x_1$

3. Problems

What is the relationship of the UN SVTO plantation sector to PAD in North Sumatra.

4. Research

According to data that PBB plantation sector in the province of North Sumatra there is a significant increase from year to year. Target and realization of the United Nations throughout North Sumatra plantation sector budget years 2001 to 2005 as follows:

No.	Years	Target (Rupiah)	Realization (Rupiah)	Persentasi (%)
1.	2001	112.903.428.000	102.357.555.000	90,65
2.	2002	103.555.617.000	99.443.931.000	96,02
3.	2003	127.738.702.000	117.076.831.000	91,65
4.	2004	128.203.582.000	122.130.631.000	95,26
5.	2005	141.203.816.000	129.345.859.000	91,60

Table 1: Target and Realization of Land and Building Tax se North Sumatra Plantation Sector Fiscal Year 2001-2005

When analyzed the UN acceptance of the plantation sector in 2001 is targeted at Rp. 112 903 428 000, - with the realization of Rp. 102 357 555 000, - (90.65%), whereas in 2002 the targeted Rp. 103 555 617 000, - with the realization of Rp. 99.443931 billion, - (96.02%), the acceptance of this increase in 2003 from the target of Rp. 127 738 702 000, - realized Rp. 117 076 831 000, - (91.65%), when compared to the percentage of realization of revenue from property tax from 2002 to 2003, a decline of 4.37%. The state of a capital increase acceptance of the UN in 2004 that of the target of Rp. 128 203 582 000, - and realized to Rp. 122 130 631 000, - (95.26%), but in 2005 the United Nations oil sector receipts declined from the target of Rp. 141 203 816 000, - and realized just as much as Rp. 129 345 859 000, - (91.60%).

PAD is one source of revenues in the budget the use of which is directed to support / fund governance, development and implementation tasks of the public service, where the good government of a region would be greater acceptance of PAD sources. According to data that the realization of revenue from PAD Provsu consisting of local taxes,levies, profit enterprises and other PAD for 5 (five) years of the budget (2001 s / d 2005) there is increased as shown in the following table:

Source PAD	2001	2002	2003	2004	2005
Local TAX	388.017.707.444	584.089.880.257	861.973.978.668	1.081.371.912.888	1.301.137.841.983
levies	15.448.297.654	7.127.396.655	16.925.868.688	23.756.054.666	18.852.328.406
ProfitBUMD	4.627.813.791	5.055.190.250	5.880.750.000	7.056.893.000	8.523.503.000
Other income	16.051.676.588	18.186.914.302	26.973.317.244	30.943.866.823	40.321.487.581
total	423.075.216.370	614.459.380.864	908.262.191.068	1.143.128.727.376	1.368.835.160.970

Table 2: Large and type Provsu Local Revenue FY 2001 s / d in 2005(inrupiah)

Realization of local tax revenue has increased from year to year, local taxes in 2001 USD. 388 017 707 444, 2002 USD. 584 089 880 257, 2003 861 973 978 668, 2004 1.081.371.912.888 whereas in 2005 USD. 1,301,137,841,983. Whereas levies revenue decline in 2002 USD. 7127396655 and 2005 USD. 18,852,328,406 of the previous year. Increased revenue in the tax revenue in addition there are also areas dilaba enterprises and other income. Profit enterprises in 2001 USD. 4627813791, 2002 USD. 5055190250, 2003 USD. 5.88075 billion, in 2004 USD. 7.056893 billion while in 2005 amounted to 8.523503 billion. For other income in 2001 amounted to Rp. 16,051,676,588, 2002 USD. 18,186,914,302, 2003 USD. 26,973,317,244, 2004 USD. And last Rp 30,943,866,823. 40,321,487,581.

The result showed that the UN SVTO plantation sector has a significant correlation with the PAD, which is shown from the calculation as shown in the following table:

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	84915482.432	18992337.340		4.471	.021
	PAD	0,0006287	.000	.676	1.588	.210

Table 3: Results of calculations between the United Nations Local Revenue Coefficients

a. Dependent Variable: NJOP

Based on the results mentioned above, it obtained the following equation:

$$Y = 84915482.432 + 0,0006287 X.$$

Results of the above equation implies that any value PAD up one unit will have an impact of 0.0006287 unit on the estate tax object selling, this calculation proved by F uj price of 2.523, and 1.588 t test for PAD. Similarly, the price of R2 of 0.457.

The relationship between the United Nations acceptance by the establishment of the plantation sector SVTO significantly affected PAD, it characterized by obtaining a positive coefficient PAD, as well as the constant counterweight (homogeneous equation) of 84915482,432.

The implications of these relationships can state that the greater the amount of revenue from the United Nations based on the determination SVTO then horizontally also will increase the acceptance of the PAD, which means that the United Nations base on the determination SVTO relationships with local revenue is constructive relations that mutually influence one another.

4. Conclusion

Based on the research that there is a significant relationship between the United Nations with PAD. Where the UN is one of the central objects of taxation, which is divided produce to local (provincial and district and city) it is by Law No. 32 and No. 33 of 2004.

5. Suggestions

Based on the results of the study suggested several things, among others:

To increase acceptance of the UN, plantation sector takes convenience, and other facilities to be able to increase its revenues, with the rise in income, the recognition of the United Nations will also increase.

The necessity for the transfer of the management of land and building tax revenues from the central government to the provincial government, it is to maintain smooth data collection, establishment, billing and revenue sharing of the United Nations, it is reasonable that the billing of the United Nations can be intensified by local governments, because they relate directly with PAD.

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