

Conference Paper

Contribution and Effectiveness Ease Smoke to Earnings of Genuiness Area North Province Sulawesi of the Year 2014–2017

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Abstract

This **research of lease contribution aim** to: (1) Knowing to smoke to Earning's of Genuiness North Sulawesi Province of Year 2014–2017; (2) Knowing to lease effectiveness storey level smoke to Earning's of Genuiness North Sulawesi Province of the Year 2014–2017. **Research method: quantitative descriptive. Operasionalitation Variable:** (1) Contribution lease of smoke, (2) Effective smoke taxes lease cigarette, (3) Earning's of Genuiness North Province: Law, Number 33, Year 2004, about Counter Balance of Finance among/between Central Government and Local Government, Section 1, Sentence 18; such Earning's of Genuiness is obtained by acceptance is area from source of in region alone which is collected pursuant to by Law as according to Law And Regulation going into effect, (3) Earning's of Genuiness is: Law Number 33, Year 2004 about Counter Balance of Finance among/between Central Government and Local Government, Section 1, Sentence 18; such of Earning's of Genuiness North Sulawesi is obtained by acceptance is area from source of in region alone which is collected pursuant to by Law as according to Law and Regulation going into effect. **Type Data:** data of Earning's Of Genuiness North Sulawesi North Sulawesi Province Year 2014-2017. **Source of Data:** Data Primary: passing observation process, direct interview; secunder of data line on website, journal. **Technique Data Collecting:** (1) Riset Library, (2) Field Study: (a) Observation, (b) Interview, and (c) Documentation. **Technique Analyse Data:** (a) Analyse Contribution, (b) Effectiveness Lease Cigarette. **Analysis Data:** contribution and effectiveness lease smoke to earnings of area genuiness. **Model Analyse Data: (1). Analyse Contribution=**Acceptance Of Cigarette Lease/Earning's Of Area Genuiness X100%. **(2). Analyse Effectiveness Lease Cigarette: Efectivity In The Year=** Realization Amount Earnings Of Area Taxes Smoke /Target Acceptance Of Lease CigaretteX 100 %. **Conclusion:** (1). Result contribution analysis acceptance of lease Smoke to Earnings Of Genuiness Area Province North Sulawesi Year Budget 2014-2017 is positive increase. By experiencing of increase per annum with mean level per year equal to meaningfully lease contribution Smoke to Earnings Of Genuiness Area in Province North Sulawesi is to have good to contribution. (2). Level Effectiveness Lease Smoke is efectiveness, when seen tired effectiveness lease Cigarette mean of percentage equal to this show lease Smoke in Province North Sulawesi reside in at effective level. **Suggestion:** (1). To Government able maintain Contribution lease Smoke also diffraction is progressively improved Contribution To lease Smoke to Earnings Of Genuiness Area ever greater by more intensifying is collection and management of lease Cigarette. (2). Expected is to researcher hereinafter to lengthen it is range of time

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that is 5 year, so that mount its better generalizing. Shall to enhance other variable and for the data of and population of sample more is extended, so that will give better result.

Keywords: contribution, effectiveness lease cigarette, earnings of genuiness area

1. Introduction

Unity State Republic Of Indonesia represent divided archipelagic country of area of provinsi province area and consist of sub-province area/municipality. In order to management of governance, every area have rights and obligations arrange and manage by exself its governance business to increase effectiveness and efficiency management of service and governance to society. Pursuant to Law, Number 23, Year 2014, about Governance of Area, area is entitled to arrange it's household of personal, including manage acceptance, monetary expenditure and plan execution of development. To carry out government, country is entitled to impose collection to Constitution State Republic Of Indonesia Year people, according to *Invitor-Elementary Invitor A Thousand Nine Hundreds Fourty Five (1945)*: placing taxation as one of the materialization of nation political, please affirm that location of burden to other collection and people, like: taxes have the character of to force to regulate the. The collection used in order to management of service and governance to society. Because of area have to have the source of adequate earnings and enough in order to development and improvement of service of public.

Source of acceptance of area used to defray development come from some source one of them is lease. To be able to defray and move forward area can be gone through by and wisdom by is optimal of acceptance of lease, where each and everyone is obliged to pay for lease as according to its obligation. Lease area is lease specified by area for the sake of defrayal of local government household. One Of *The Earnings of Genuiness Area* that is coming from lease Area. Lease Area in Indonesia pursuant to Law, Number 28, Year 2009 divided to become 2 (Two) Province is: Taxes and Lease Sub-Province/ Municipality. This division is done/conducted as according to imposition legality and collection of is each area lease type at administration region of Provice or Sub-Province/ pertinent municipality, there are difference of lease coverage among/between province area and sub-province area/ municipality.

Law Number 28, Year 2009, Section 2, Article 1 and 2 about lease Area and Retribution Area arrange about Source of Earnings each;every otonomous area good to

storey;level of provinsi sub-province and also/municipality. According to Halim, (2015): For mount *province*, lease type collected to compose from: (1). Taxes Vehicle of motorizing, (2). Motor vehicle sales taxes motorize, (3). Taxes motor vehicle fuel lease, (4). Taxes lease irrigate surface, (5). Taxes Cigarette. For a while for the storey;level of sub-province / municipality, lease type can be collected by lighting of road / street, (6). Taxes mineral is not metal and rock; (7). Taxes parking, (8). Taxes irrigate land, (9). Taxes nestle of wallet, (10). Taxes earth and rural building and urban, (11). Toll acquirement of real property. One of the province spelled out members just contained in Law, Number 28, Year 2009, is lease Cigarette. Lease smoke is collection of cigarette collected by government. Applying of lease smoke equal to 10 % from duty value. Lease cigarette enter in lease province category become completion of policy and regulation of lease area in the form of extension of area lease object. Especial target of applying of lease smoke to protect society to cigarette danger.

Province North Sulawesi as one of the province in Indonesia which is formed pursuant to Law, Number 13, Year 1964, about Forming Of Province North Sulawesi, located is up state: Island Sulawesi, capital of: Manado. In running wheel governance of area, Province North Sulawesi have set of activity peripheral of area most located in provincial capital. On Duty Earnings Of Area Province North Sulawesi is coordinated *Earnings Of Area Mount Province* have strategic function in supporting defrayal of activity of government in area very complex, earn operational, if when having in stock adequate budget.

TABLE 1: Amount of PAD (*Earnings of Genuiness Area*), Goals Acceptance of lease Smoke and Realization lease Smoke Province Sulawesi North, Year 2014–2017 (Estimation).

Year	Amount (Earnings Of Genuiness Area) (Rp.)	Goals Acceptance Of Lease Cigarette	Realization Lease Cigarette
2014	938. 583. 020. 354	96. 000. 000. 000	69. 377. 472. 983
2015	1. 012. 945. 961. 368	98. 560. 000. 000	112. 412. 415. 261
2016	980. 925. 824. 286	127. 900. 000. 000	107. 158. 711. 896
2017	1. 079. 018. 000. 012	140. 690. 000. 011	9. 383. 280. 011

Source : On duty Earnings of Area Province Sulawesi North (Estimation Year 2014–2017).

Pursuant to data of up, explained realize lease Smoke to (*Earnings Of Genuiness Area*) Year 2014 a long way off from specified goals, differing year 2015 pursuant to existing data show growth of lease realization smoke to Earnings Of Genuinness Area enough expand, whereas year 2016 showing the existence of degradation compared to previous year. Realization of Earnings of Genuiness Area budget year 2016 still spelled out members to lower, where On Duty Earnings Of new Daerah(Dispenda)Province North Sulawesi collect 36, 67% from determined goals, where many factor cause lease realization smoke less than determined goals, one of them that is: circulation of cigarette of

illegal, where cigarette of illegal is cigarette at its production phase do not enlist so that is not duty-bound, causing the target of applying of lease smoke is to service of enforcer and health punish by government officer which is legality, accepted of its level of acceptance of lease smoke very small big base on of effort conducted by Local Government side, specially Province North Sulawesi year 2014-2017 in conducting collection and its management, according to condition compared to among / between which is expected with result of there is every year, causing researcher do/conduct research concerning: **"Contribution and Effectiveness lease Smoke To Earnings Of Genuiness Area in Year 2014- 2017".**

Identify the Problem of this research that is:

1. Realitation obtained lease Cigarette is lower than determined goals,
2. It is in him resistance in and collection management, like: circulation of cigarette of illegal.

Demarcation of Problem about Contribution and Effectiveness Lease Smoke Earnings To Genuiness Area in Province North Sulawesi Year 2014- 2017.

Formula of is problem of that is:

1. How is big of]lease contribution smoke to (*Earnings Of Genuiness Area*) Province North Sulawesi Year 2014-2017 ?
2. How is lease effectiveness storey, level smoke to (*Earnings Of Genuiness Area*) Province North Sulawesi Year 2014-2017?

Target of this research is:

1. Knowing area lease contribution to Earnings Of Genuiness Area Province North Sulawesi Year 2014-2017.
2. Knowing cigarette lease effectiveness Storey/level to Earnings Of Genuiness Area The Year 2014- 2017.

Benefit research

(a) Benefit Theoretical

To science, expected can become reference materials for furthermore research to problem of is same at different object.

(b) Benefit Practical

Benefit local government side:

- (1) To local government side, expected can become to enter / include and comparison of exploiting lease smoke to the make-up of Earnings Original Of Area in Province North Sulawesi.
- (2) To taxpayer side and also province society North Sulawesi, Pre sumably can become one of the knowledge in executing obligation in paying lease of smoke, benefit improve area lease and of Earning Original Of Area specially Province Sulawesi North and can become one of the source of information good for the interested parties.

***)Sinergy between research group woke up to utilize to yield innovation targeted:**

- Law, Number 28, Year 2009, lease area, area specialized: Taxes Mount I / Province lease

***) Lease Cigarette**

- Tax Rate Area: equal to 10 % from Duty Smoke from Section 181.

- Law, Number 7, Year 2011, Section 45: Object lease Cigarette: Consumption Cigarette: cigarette, cheroot, Cigarette Leaf. Is Not Object Cigarette: Law, Number 11, Year 1995, altered by **Law, Number 39, Year 2007, Section 26, Ayat 3, letter of a: and Section 6, Article 2.**

- Subjek Lease: Law, Number 7, Year 2011: Taxes Cigarette: cigarette consumer.

***)Taxpayer:** manufacturer of cigarette/ cigarette importer and producer have permit of berupa: Nomor Fundamental of Entrepreneur Of Goods Hit Duty, according to Regulation of Minister for Finance Republic Of Indonesia.

Hypothesis research

1. Anticipated be Lease Contribution Smoke to (Earnings Of Genuiness Area) in Province North Sulawesi Year 2014 – 2017 is to have good contribution.
2. Anticipated Lease Effectiveness Smoke to (Earnings of Genuiness Area) in Province North Sulawesi Year 2014 – 2017 is *goodness*.

A. Basis For Theory

1. Taxes In General: *Law, Number 28, Year 2007* about Rule of Public and Procedures Taxation, Lease is tax payer contribution to State owe by personal people or body have

TABLE 2: Research of contribution and effectiveness lease smoke to earnings of genuiness area province North Sulawesi Year 2014–2017.

Number	Writer, Institution and Year	Title Research	Finding Conclusion and Suggestion
1.	Ridwan Heriansyah Putra, Treasure State Monetary Majors Management, Politechnich State Finance of College Accountancy State Province North Of Sumatra, 2016.	“Influence Of lease Smoke To Opinon Original an of Area in North Province Sumatra”.	Data used by is primary data and data of sekunder as supporter. Source of data from On Duty Earnings Of Area North Sumatra. Method used: Quantitative Method: lease of Smoke anything contribution equal to 9, 07 % from totalizeing Earnings of Genuiness Area North Province Sumatra in Year 2014 and 13, 46% in Year 2015.
2.	Kartika Permata Sari, 2017	”Influence Of Lease Smoke To (Earnings Of Genuiness Area) Of lease Area Province Jakarta”	*)”Result of this research indicate that endorsement of lease smoke every year natural of increase. Seen from year 2014 endorsement of lease cigarette every year natural of increase. Year 2015: endorsement of lease smoke equal toRp. 47. 453. 918. 878, 00- Year 2016: Rp. 69. 350. 088. 861. Calculated by using formula: Mean endorsement TMA of year 2014 - 2015 equal to Rp. 58. 402. 003. 870. *Estimate of endorsement of year lease 2017 for the Province of DKI Jakarta equal to Rp. 558. 402. 003. 870.

the character of to force pursuant to Law, with do not get reward directly and used by for State to it is of prosperity of people.

Soemitro, Definition Lease according to ”Legal Fundament lease and Income Tax of if: Taxes is people fee to exchequer pursuant to Law, (Can forced) with no getting lead service (direct contraprestation) can be shown and used to pay for expenditure of public”.

Siahaan (2008): Taxes is payment is obliged to be imposed pursuant to Law cannot avoid to which is obliged to and for the man who do not want to pay for lease can be imposed by constraint.

Waluyo (2007): Taxes is society fee to State(which can of is forced in debt by which is obliged to pay for it according to Regulation of Public (Law) without getting achievement of return direct can be showed and which utilize him is to defray public pengeluaran-pengeluarn link State duty to carry out governance.

Sukirno(2006): Taxes is imposed by collection is keatas advantage of firm, revenue of value and individual sell a[n]xported goods including and imported. In general lease is taxpayer fee to imposed exchequer pursuant to Law able to is forced, but do not get reciprocal service directly and used to pay for expenditure of public.

Lease marking pursuant to congeniality of lease is:

1. Representing an an obligation to citizen.
2. Representing source of acceptance of biggest state.
3. It is him it is stipulating forced, because is arranged by state passing regulation and legislation going into effect.
4. Benefit, returning a] citizen of person, because used to fulfill importance and requirement state

1.1. Group lease

Mardiasmo (2009), Taxes divided:

(a) According To Faction :

- **Lease of Direct:** Taxes which must be shouldered by exself by tax payer and cannot be overflowed / to be charged upon by other people / side of other, Example: Taxes Production (PPH).

- **Lease do not Direct :** Taxes can be burdened / to be Over flowed to people of other. Example: Taxes Accretion of Value (PPN).

(b) According Of is Nature of:

- **Lease of Subjective:** Taxes have pursuant to at meaning: paying attention subject, inside situation of taxpayer exself.

- **Lease of Objective:** Taxes have to at object, without to pay attention situation of exself is obliged to taxes, Example: Taxes Accretion of Value and Sale of Luxurious Goods.

(c) According to Institute Collector:

- **Lease State (Lease of Central):** Taxes collected by central government and used to defray State household. Example: Income Tax, Taxes Accretion Of Value, Taxes Sale Of Luxurious Goods, and Toll Postage.

- **Lease of Local: Taxes** collected by local government and used to defray area household.

Lease Area consist of:

1. **Province Taxes**, Example: Taxes Vehicle Of Motorcycle, Taxes Fuel Vehicle of Motorcycle, Cigarette Taxes,
2. **Taxes Sub-Province/Hotel, Taxes Restaurant Urban**, Example: Taxes Lease Entertainment amusement.

1.2. Condition imposition

Mardiasmo, (2009) Condition Imposition:

1. Condition Justice / imposition have to be fair.
2. Condition Yuridis / imposition have to pursuant to Law
3. Condition is Economic / do not other E conomics.
4. Condition Finantial / imposition have to be efficient.
5. System imposition have to modestly.

Mardiasmo (2009): Theori rights justifikasi explained to State to collect Insurance:
State other:

1. **Theory Taxes**, between protect safety of its people rights goods, and soul, estae.
2. **Theori Importance**: division of lease burden to people relied on kepentingan, misalnya: perlindungan each one is. Ever greater of importance of someone to state, if will more and more highly of lease to be paid.
3. **Theori Energy of shoulder**: Burden lease for all people have to be is same him lease it have to be paid according to energy shoulder each one.
To measure energy shoulder to be used by 2 approach, if: (Objective With):
 - (a) Element see bigly of production/properties owned by subjectif personal.
 - (b) Element paying attention is big of material requirement have to fulfill.
4. **Theory Ground Purchasing Power**: elementary of justice lay in effect of collection of taxes, meaning collecting lease mean to draw purchasing power from home social ladder for the household of State.

1.3. Function lease

Mardiasmo, Function Lease, for example:

1. **Budgetair / Function Acceptance**: lease as source of fund to government to defray its expenditure.
2. **Regulerend / Function of Management**: Taxes as a means of to arrange/ to executing government wisdom in the field of economics and social

1.4. Management way of imposition

Mardiasmo (2009): Procedures Imposition:

1. **Stelsel Taxes, Collecting Lease** conducted based on 3 Stelsel:
 - (a) **Riel Stelsel:** Stelsel Real: Imposition lease relied on object / production of new collection real, so that can be conducted by the end of lease year that is: after known real production.
 - (b) **Stelsel Fictieve/Stelsel Ascription:** imposition of lease based by an ascription arranged by Mixture Law.
 - (c) **Stelsel Combination:** of stelsel real and ascription, when early year, big of lease calculated based on big year ascription, finally of lease adapted for by situation in fact.
2. **Azas Imposition of Lease** (Domisily):
 - (a) Azas/Ground Residence
 - (b) Azas of is Source.
 - (c) Azas of National.

1.5. System imposition

Assessment System: when imposition authority:

- (a) **Official at fiskus:** Lease debt arise if (there are) any decision of Lease (SKP), is executed until year 1967.

Mardiasmo, (2004) Marking of Official Assessment System that is:

- (1) Authority to determine the level of lease owe at]fiskus,
 - (2) Is obliged to lease have the character of passively,
 - (3) Debt lease arise after releasing of SKP/Letter Decision of Lease by fiskus.
- (b) **Semy Self Assessment System:** collection authority there is taxpayer lease and of fiskus.
 - (c) **Full Self Assesment System:** authority fully to determine bigly of lease is on active taxpayer calculate, remit, reporting alone its lease.

It is characteristics:

- (1) Authority to determine the level of lease owe is on taxpayer alone,
 - (2) Is obligate to active lease, start from calculating, remit, reporting alone debt lease,
 - (3) Fiskus do not have a hand in and only observing (Mardiasmo, 2004).
- (d) **Holding System With:** imposition system give authority to third party is not fiskus and non taxpayer of pertinent for determine bigly of lease owe by is obliged to it is his: Authority determining is big of lease owe is on side of third, except taxpayer and fiskus.
- (e) **Assesment System Self:** imposition system give authority to taxpayer to determine by exself the level of lease of debtor, is characteristics is:
- (1) Authority determining the level of lease owe is on taxpayer alone,
 - (2) Is obligated to active lease of mulai: calculated, remit, reporting by exself debt lease,
 - (3) Fiskus do not mingle and only observing.

1.6. Concept tax rate

Mardiasmo, (2011): Type of Tax Rate:

1. **Tariff Propportional:** tariff in the form of percentage which remain to to any is amount of hit by lease so that the level of lease owe proporsional to level of value hit [by] lease.
Example: Tarif Value added tax (PPN) equal to 10 %.
2. **Tariff Progressif:** percentage of tariff used progressively big, if of is amount of hit by lease will be ever greater.
3. **Tariff Fixed/amount:** like remain to (any same) with is amount of hit by]lease so that the level of lease owe fixed, Example.

2. Earnings Genuiness Area

2.1. Definition earnings of genuiness area

Representing one of the source of acceptance of area aim to give kewenangan to Local Government for the fund of execution of Autonomy and development of Local

as according to area potency as form of Desentralitation Law, Number 30, Year 2004 about Counter Balance Of Finance Between Government Center and Area, Earnings of Genuiness Area i] earnings of collected area pursuant to by Law as according to Law And Regulation. Halim, (2004) Earnings Of Genuiness Area represent all acceptance of area come from original economic resources of area

2.2. Source of earnings of genuiness area

Law, Number 33, Year 2004, about: (A) Counter Balance Of Finance Between Central Government and Government Of Original Local, Earnings of Area stem from Local, (B) Retribution Local, (C) Result Taxes Management Of Properties Of Dissociated Local; (D) The Valid Others Earnings Of Genuiness Area.

2.3. Factor-factor low cause of him earnings of genuiness area

Mardiasmo (2004):

- (a) It is mount requirement of area (*need fiscal*) incommen surate to capacities of fiscal (local), if capacity) is owned fiscal generate gap fiscal.
- (b) Quallity service of public still concern to cause service product in fact can be sold to masyarakat, direspon by negative, because society disinclination to meekly to pay fo] area retribution and lease.
- (c) it ls of infrastructure him of prasarana and publik utulities.
- (d) It is it relief fund of Central Government Public Allocation fund of Center which fall short.
- (e) Not to known by potency of Earnings Of Genuiness Area come near real condition.

Kuncoro (2004): 5 the root cause Lower him of Earnings of Genuiness of Local:

1. Losess share it is of Company of Area as source of earnings of area,
2. It is degree of Sentralitation in the field of taxation,
3. If immeasurable area lease enough, in the reality only a few deflect to be pledged as source of acceptance,
4. Factor low causing of him Earnings of Genuiness Area more political having the character of,
5. Weakness in subsidizing of Central Government to Local Government.

3. Taxes Cigarette

3.1. Definition lease cigarette

Is collection of cigarette duty collected by government. Duty smoke is in Indonesia collected by Law, Number 11, Year 1995 about Duty altered by Law, Number 39, Year 2007 is: State collection imposed to certain goods have the nature of / Characteristics specified by aw of Cukai, if: (a). It is of him require to be controlled, (b). It is of him require to observe, (c). It is of him can generate negative impact to society / environment, (d). Usefully need encumbering of State collection for the shake of balance and justice. Law, Number 28, Year 2009: Duty of Smoke: Taxes Cigarette can be collected by after area publish

By Law Local concerning lease Cigarette, there are some background matter there is Policy of Lease of Smoke, if:

1. Scope especial Field goal of applying of lease of smoke: for protect society to cigarette danger. Applying of lease smoke equal to 10% from value of cukai, meaningful for to give optimalisasi service of Government of Local in keeping in good health people. Health services of society, for example: Development / Leaving and conservancy of unit facilities and basic facilities service of health, ready of adequate public utilities to smoker (Smocking of Area), activity socialize danger smoke and society service advertisement concerning danger smoke. Cigarette of Illegal: Controlling the straightening of hokum according to Local Government authority.

kewenangan.

2. Need applying of fairer lease to entire/all local, if entire/all area have the source of adequate fund to control and overcome negative **impact of smoke**, because before area get Fund Sharing Holder Duty Result of Tobacco (some of fund can be used to control/to overcoming **impact of negative**:

(a) It is it him producer local smoke and producer of tobacco.

(b) It is of him of is make-up of power, guna taxing local improve ability of local in providing service of public, special service of health.

(c) It is of him applying of taxes back piggy of lease object collected by Central Government to goods consumption which need to be controlled, as according to practice best go into effect in other State.

(d) It is him operation of impact of negative cigarette, because relevant the increasing of storey;level of prevalensi smoker in Indonesia (amount of resident of smoker to amount of It is resident of him affect consumption negative smoke to society and still lower lease component in price smoke is in Indonesia compared to other State, special of State of ASEAN. lease represent especial source for the defrayal of, management, governance an State.

In general the target of the existence of lease is as a means of to include fund in an optimal fashion to Exchequer pursuant to Law, Taxation go into effect, besides lease used by government as a means of reach for the purpose of is certain (Regullerend), which is : limiting and lessening goods consumption affect negativity by social one of them cigarette danger.

Law, Number 28, Year 2009, Section 31, Sentence 5, Result Acceptance of lease Cigarette, both for Province and also Sub-Province shares/ at Least allocation town for the fund of service of health of society and straightening of law by government officer of authority, is recognized as Ear Marking that is an obligation of government of province for allocation as result of acceptance of lease Area for the fund of development of facilities and basic facilities directly can enjoy by payer of lease and all society. Ear Marking meant for the accuntability of imposition of collection, improving the quality of service step by step and continuously and create governance good and of clean governance. In By Law, Of Province North Sulawesi, Number 7, Year 2011 about lease Area, Acceptance of good lease Cigarette part of Province and also Sub-Province shares at Least allocation town 50% for the fund of Service of Health of society and straightening of law by government officer in charge.

4. Object and Non Object Lease Cigarette

1. Object Lease Cigarette

By **Law Of Province North Sulawesi, Number 7, Year 20011, Section 45, Objek lease Cigarette: cigarette consumption** Such of Smoke, each: (a). Cigarette: Cigarette of Cretecs, Cigarette White, Cigarette of Celembak. (B). Cigarette White and Cretecs, (Leaf c). Ceoote, (d). Smoke.

2. Not Object Cigarette

Law, Number 11, Year 1995 about Duty, altered by Law, Number 39, Year 2007, Section 26, Sentence 3, Letter Section and 6, Section 2: duty of not collected of goods hit duty (including result of tabacco), if: transported to continue / to be

transported to continue external target with of area of pabean, is exported, packed into factory/place of depository, usefully standard upon which/ benefactor materials in making of end result goods represent goods hit duty, have is annihilate / destroy before released from factory, depository place / before given by approval /permission of import to be weared

3. Subject Lease and Taxpayer Cigarette

By **Law, Of Province Sulawesi North, Number 7, Year 2011, Lease Cigarette** become Subjek Rokok: Konsumen cigarette. Taxpayer: manufacturer of cigarette/ and producer of importer cigarette have permit in the form of fundamental Number [of] Entrepreneur Of Goods Hit Duty.

4. Basic Imposition Of lease Cigarette

Regulation of Minister for Finance Number 115/PMK. 07/2013 about Procedures Collection and of Safety Lease Cigarette. Law, Number 28, Year 2009 commending Imposition to Toll of Cukai and Directorate General Tax (DJBC

5. Tariff lease Cigarette

Specified equal to 10% from Duty Cigarette

6. Calculate Lease Cigarette

Lease Debt = Tax Rate of X Elementary [of] Imposition Of lease = Tax Rate of X Duty Specified By Central Government To Cigarette.

Method research

Is *quantitative descriptive* method, representing technique analysing of data used by numbers to conclude from occurrence of which can measured (Arikunto, 2010). *Quantitative Descriptive* research present data about realization and goals acceptance of lease smoke and is total of (Earnings Of Genuiness Area) Province North Sulawesi year 2014–2017.

*Effectiveness

Sedarmayanti (2001): Efektivity representing an size measure give picture how far goals of dapta tired.

Effendy, (2003): it is Process communications reach the target of which is planned as according to expense of which is specified is budgetted, time and amount of determined personnel.

Handyaningrat, (1996): Size tired meaning dalam of target / target which have been determined previously.

Effectiveness is an communications through certain process, measured that is reaching of target/target determined previously

Method research

Is **Quantitative method descriptive**, data of analysing technique representing of used measured can which of occurrence from conclude to numbers by (Arikunto, 2010).

Quantitative Descriptive data present research of about total lease is and smoke of acceptance goals and realization of (Earnings Of Genuiness Area) Province North Sulawesi of year 2014-2017.

TABLE 3: Operasionalitation variable research.

Variable	Notation	Indicator	Size
(Dependent) Earnings Of Genuiness Area	(Y)	Lease Area	(Rupiah's/ (Year)
(Independent) Contribution and Effectiveness Lease Smoke in Province NorthSulawesi Year2014-2017	(X)	Contribution and Effectiveness lease Cigarette	(Rupiah's/ Year)
Source and Way Of Determination of Data / Information			

1. Population

Is entire/all taxpayer smoke in Province North Sulawesi Year 2014 – 2017.

2. Sampel

Is tax payer smoke and acceptance of lease smoke in office on Duty Earnings Of Area Province North Sulawesi Year 2014–2017.

***)Type and Source Data**

Type Data used in research is:

* Data of PAD / earnings of Genuiness Area Province North Sulawesi Year 2014 - 2017.

* Data Acceptance of lease Smoke in Province North Sulawesi Year 2014 - 2017.

* Other data correlate research.

* **Source of data** used by is:

* **Data Primary** that is data obtained to pass / through observation process and direct interview with related parties, in interview conducted with head side and officer involve

direct in taxation administration at on duty Earnings Of Area Province Sulawesi North Year 2014 - 2017.

* **Data of Sekunder** that is data form other supporter literature and enclosure relate to this research.

TABLE 4: Model in the form of equation: Technique analysis data.

Number	Equation
1.	Contribution = (Acceptance of Lease Cigarette/ Earnings of Genuiness Area) X 100%
2.	Effectiveness Lease Cigarette = (Acceptance Of Lease Cigarettee/ Earnings Of Guinness Of Area) X 100 %

TABLE 5: Amount of PAD(*Earnings of Genuiness Area*), Goals Acceptance of lease Smoke and Realization lease Smoke Province Sulawesi North, Year 2014–2017 (Estimation).

Year	Amount (Earnings Of Genuiness Area) (Rp.)	Goals Acceptance Of Lease Cigarette	Realization Lease Cigarette
2014	938. 583. 020. 354	96. 000. 000. 000	69. 377. 472. 983
2015	1. 012. 945. 961. 368	98. 560. 000. 000	112. 412. 415. 261
2016	980. 925. 824. 286	127. 900. 000. 000	107. 158. 711. 896
2017	1. 079. 018. 000. 012	140. 690. 000. 011	9. 383. 280. 011

Source : On duty Earnings Of Area Province Sulawesi North (Estimation Year 2014- 2017)

Contribution In Year 2014:

$$= \text{Acceptance Of Lease Cigarette Year 2014} / \text{Earnings Of Genuiness Area} \times 100\%$$

$$= (96. 000. 000. 000) / (938. 583. 020. 354) \times 100 \%$$

$$= (69. 377. 472. 983) \text{ or } (69 \%)$$

Contribution In The Year 2015

$$= \text{Acceptance Of Lease Cigarette Year 2015} / \text{Earnings Of Genuiness Area} \times 100\%$$

$$= (98. 560. 000. 000) / (1. 012. 945. 961. 368) \times 100\%$$

$$= (112. 412. 415. 261) \text{ or } (112 \%)$$

Contribution In The Year 2016

$$= \text{Acceptance Of Lease Cigarette Year 2016} / \text{Earnings Of Genuiness Area} \times 100 \%$$

$$= (127. 900. 000. 000) / (980. 925. 824. 826) \times 100\%$$

$$= (107. 158. 711. 896) \text{ or } (107\%)$$

Contribution In The Year 2017

$$= \text{Acceptance Of Lease Cigarettte Year 2017} / \text{Earnings Of Genuiness Area} \times 100\%$$

$$= (140. 690. 000. 011) / (1. 079. 018. 000. 012) \times 100\%$$

= (9. 383. 280. 011) or (93, 83 %).

TABLE 6: Amount of *earnings of genuiness Area*), Goals Acceptance of Lease Smoke and Realization lease Smoke Province Sulawesi North, Year 2014–2017 (Estimation).

Year	Realization Amount Earnings Of Area Taxes Smoke (Rp.)	Target Acceptance Of Lease Cigarette	Efectivity Lease Cigarette
2014	938. 583. 020. 354	96. 000. 000. 000	97%
2015	1. 012. 945. 961. 368	98. 560. 000. 000	102, 7%
2016	980. 925. 824. 286	127. 900. 000. 000	76. 69%
2017	1. 079. 018. 000. 012	140. 690. 000. 011	76. 69%

Source: On duty Earnings Of Area Province Sulawesi North (Estimation Year 2014- 2017)

Efectivity In The Year 2014 :

= Realization Amount *Earnings Of Area Taxes Smoke* / Target Acceptance Of Lease Cigarette X 100 %

$$= (938. 538. 020. 354) / (96. 000. 000. 000) \times 100 \%$$

$$= (977. 643. 771. 202. 083) \text{ or } (97 \%)$$

Efectivity In The Year 2015:

= Realization Amount *Earnings Of Area Taxes Smoke* / Target Acceptance Of Lease Cigarette X 100 %

$$= (1. 012. 945. 961. 368) / (98. 560. 000. 000) \times 100 \%$$

$$= (1. 027. 745. 496. 517, 85) \text{ or } (102, 7 \%0$$

Efectivity In The Year 2016:

= Realization Amount *Earnings Of Area Taxes Smoke* / Target Acceptance Of Lease Cigarette X 100 %

$$= (980. 925. 824. 286) / (127. 900. 000. 000) \times 100 \%$$

$$= (766. 947. 477. 940. 578) \text{ or } (76. 69 \%)$$

Efectivity In The Year 2017:

= Realization Amount *Earnings Of Area Taxes Smoke* / Target Acceptance Of Lease Cigarette X 100 %

$$= (1. 079. 018. 000. 012) / (140. 690. 000. 011) \times 100 \%$$

$$= (766. 947. 188. 803. 494) \text{ or } (76. 69 \%)$$

Rationally, if ever greater result of cigarette lease contribution mean will be ever greater of role of lease smoke to Earnings Of Genuiness Area. Effectiveness show efficacy of tired facet do not it him target which have been specified, if result of activity will progressively come near target, meaning effectiveness excelsior will its (Sudirman, 2002).

Result of this research show ever greater of contribution acceptance of lease Smoke Province Sulawesi North, hence will be ever greater of role of lease Smoke to Earnings Of Genuiness Area. If lease Cigarette realization will come near/goals realization have been specified, hence its effectiveness level will be high to Earnings Of Genuiness Area in Province North Sulawesi, this matter will push to go up him Earnings of Area to improve Governmental performance of Province North Sulawesi, so that the make-up of Governmental performance of Province North Sulawesi which is goodness, if will yield development of area will progressively round into more area go forward.

5. Conclusion

1. Result contribution analysis acceptance of lease Smoke to Earnings Of Geuiness Area Province North Sulawesi Year Budget 2014-2017 is positive increase. By experiencing of increase per annum with mean storey; level per year equal to meaningfully lease contribution Smoke to Earnings Of Genuiness Area in Province North Sulawesi is to have good to contribution.
2. Level Effectiveness Lease Smoke in Province North Sulawesi in the year 2014-2017 is effectiveness, when seen tired effectiveness lease Cigarette mean of percentage equal to this show lease Smoke in Province North Sulawesi reside in at effective level.

6. Suggestion

1. To Government to be able to maintain Contribution lease Smoke and also if diffraction is progressively improved Contribution To lease Smoke to Earnings Of Genuiness Area ever greater by more intensifying is collection and management of lease Cigarette.
2. Expected is to researcher hereinafter to be able to lengthen it is range of time that is 5 (five) year, so that mount its better generalizing. Shall to enhance other variable and for the data of and population of sampel more is extended, so that will give better result.

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