

## **ABSTRACT**

Utilization of regional spending should be allocated to productive things, for example to carry out development activities. Some things that affect the increase in shopping areas including tax rises, retribution, regional gross domestic income and revenue. This study aimed to analyze the influence of local taxes, gross regional domestic income and levies on revenue and its impact on shopping areas in the district / city in Central Java.

Samples are partially or representative of the population studied. The research sample is the data of local taxes, levies realization, the realization of GDP, local revenues as well as shopping areas in Central Java period 2010 - 2013. The study sample as many as 35 districts / cities in Central Java, the method of data pooled for 5 years, so the number of permanent sample of 175 observation data.

The results showed that (1) there is a significant and positive influence among local taxes to local revenues; (2) there is no significant relationship between levies to local revenues; (3) there is no significant relationship between GDP to local revenues; (4) there is no significant relationship between local taxes to the shopping area; (5) there is no significant influence of levies to the shopping area; (6) there is a significant and positive effect between GDP for regional spending; (7) there is a significant and positive influence of local revenues to the shopping areas.

Suggestions from this study for the Central Java Provincial Government in providing policy towards macro-economic conditions need to prioritize the district / Local Tax the municipal potential, GDP, and high because the effect on local revenue. The way to do local government districts / cities such as increasing local tax revenues in order to increase revenue for the benefit of society.

**Keywords :** local taxes, levies, regional gross domestic income, revenue. and shopping areas