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This certifies that the research paper entitled **“Analysis of Effectiveness, Efficiency and Contribution of Customs Fees for Land and Building Rights (BPHTB) Towards Regional Revenue (PAD) of North Toraja Regency”** authored by **“Mide”** was reviewed by experts in this research area and accepted by the board of “Quest Journals Publication” which has published in **“Quest Journal of Research in Business and Management”**, ISSN (Online): 2347-3002, Volume-9, Issue-12, Series-2, Page No.: 35-44, December-2021.

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