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Policy Of Local Tax Management After The Enactment Of Law No. 1 Of 2022
Concerning Central And Local Government Financial Relations. 1 Year 2022
On Financial Relations Between Central And Local Governments

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Abstrak

Fokus artikel ini adalah kebijakan negara dan upaya untuk mengelola pajak dan retribusi daerah. Paradigam telah berubah sejak UU No. 1 Tahun 2022 Tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah, yang mengatur kebijakan pajak dan retribusi daerah sebagai bagian dari ruang lingkup hubungan keuangan antara Pemerintah Pusat dan Pemerintah Daerah. Kebijakan ini mencakup pengenaan Opsen, restrukturisasi jenis pajak, dan rasionalisasi jenis pajak. Keuangan daerah didukung melalui pajak dan retribusi daerah, maka peningkatan keuangan daerah salah satunya bergantung terhadap kemampuan pemerintah daerah menggali potensi pajak dan retribusi daerah. Penelitian ini berfokus pada kebijakan pemerintah tentang upaya untuk mengelola pajak dan retribusi daerah melalui kebijakan yang dikeluarkan oleh negara. Penelitian ini menggunakan pendekatan hukum untuk menganalisis masalah kebijakan negara terkait dengan pengelolaan pajak dan retribusi daerah oleh pemerintah daerah.

Kata Kunci: *Kebijakan, Pemerintah dan Pajak Daerah*

Abstract

This article focuses on state policies and efforts to manage local taxes and levies. The paradigm has changed since Law No. 1 of 2022 on Financial Relations between the Central and Local Governments, which regulates local tax and levy policies as part of the scope of financial relations between the Central and Local Governments. This policy includes the imposition of *Opsen*, restructuring of tax types, and rationalization of tax types. Local finance is supported through local taxes and levies, so the improvement of local finance depends on the ability of local governments to explore the potential of local taxes and levies. This research focuses on government policies on efforts to manage local taxes and levies through policies issued by the state. This research uses a legal approach to analyze state policy issues related to the management of local taxes and levies by local governments.

Keywords: *Policy, Government and Regional Taxes*

INTRODUCTION

The main paradigm in development is well-being. The well-being of the people will depend heavily on the local government since the autonomy of this region, so the regional government must dig as much as possible the sources of the Regional Natural Income, as the PAD becomes one of the indicators in measuring the success of the maintenance of regional autonomy. The higher the PAD, the higher the capacity of the local government to finance its own needs. It means proving that the local government has succeeded in organizing regional autonomy. On the contrary, if the PAD obtained by the local government becomes less or less, then the maintenance of regional autonomy is not maximum. (Muhammad Irwansyah Hasibuan, 2014: 89). Therefore, the capacity of the local government is needed in order to boost the Regional Natural Income.

The policy of implementation of the *Opsen* is shown to enhance synergy between provinces and districts/cities in the collection of PKB, BBNKB, and MBLB taxes. The implementation is carried out by not adding the maximum burden that can be borne by the Compulsory Tax at the time of entry into force of the Law No. 28 Year 2009 on Regional Tax and Regional Retribution. Furthermore, the implementation arrangements in the framework of the management of the Tax and Retribution are further regulated in the Government Regulations. The policy of implementation of the *Opsen* is shown to enhance synergy between provinces and districts/cities in the collection of PKB, BBNKB, and MBLB taxes. The implementation is carried out by not adding the maximum burden that can be borne by the Compulsory Tax at the time of entry into force of the Law No. 28 Year 2009 on Regional Tax and Regional Retribution. Furthermore, the implementation arrangements in the framework of the management of the Tax and Retribution are further regulated in the Government Regulations.

Further to the Act No. 1 of 2022, the Government Regulations are intended to provide implementation arrangements that supplement the various elements of the Tax and Retribution Policy that have been regulated in the Law Number 1 of 2022 on Financial Relations between the Central Government and the Regional Government. These Regulations also serve as the basis and guidelines for the regional Government in issuing the *Perda, Perkada*, (local regulation) and/or other implementation regulations in the framework of Tax collection and retribution, including the system and procedures of the Recovery, taking into account the conditions and needs of each District.

The arrangements in this Government Regulation cover various aspects of the management of Taxes and Remunerations, in particular the implementation of the Declaration, including registration and filing, the establishment of the amount of taxes and remunerations owed, payments and disbursements, the reporting, deductions, corrections, and cancellations of the tax determination, Tax inspection, Tax Billing and Retribution, objections, lawsuits, the removal of the Tax debt and the Retribution by the Head of the District, and other arrangements relating to the regime of Tax collection and retribution.

The basis for imposition, when it is payable and the tax collection area are some of the main components in calculating the tax payable. Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments has stipulated that determining the basic amount of tax imposition is the authority of the Regional Government which is carried out in accordance with the provisions of the Law and its implementing regulations. Meanwhile, one of the fundamental changes regarding the basis for tax imposition is the policy regarding the basis for imposition of PBB-P2, namely through the regulation that the basis for the application of PBB-P2 used for PBB-P2 calculations is set at a minimum of 20% (twenty percent) and a maximum of 100% (one hundred percent) of *NJOP* after deducting *NJOP* is not taxable. In order to provide guidance for Regional Governments, this Government Regulation further regulates the implementation of determining the basis for imposition, when it is payable, and the tax collection area in order to complement the existing arrangements in the Law.

In order to improve accountability, suitability, and legal certainty, this Government Regulation regulates that receipts for the service of the Object of Retribution in accordance with the Law collected and managed by *BLUD* are recorded as Retribution. Nevertheless, the use of the receipt collected by and administered by the *BLUD* can be directly used to fund the maintenance of *BLUD* services according to the regulations of the legislation. In addition, this Government Regulation also stipulates that the allowance for the exploitation

of property belonging to the district is part of the remuneration of enterprise services for the utilization of local assets.

The compulsory tax registration is one of the important components in the implementation of tax returns, mainly when done simply as one step of simplifying tax administration. For this purpose, the Regional Government can only issue one (one) *NPWPD* for all tax types associated with the residence parent number for the Personal Taxable and the seeking parent number of the Corporate Taxable. This is a step of integrating taxation data in order to facilitate tax administration.

Section 2

Types of Tax consist of:

- a. Provincial taxes; And
- b. District/city taxes.

Article 3

(1) The types of provincial taxes as intended in Article 2 letter a which are collected based on the determination of the Regional Head consist of:

- a. PKB;
- b. BBNKB;
- c. PAB; And
- d. PAP.

Article 3

(3) The types of district/city taxes as intended in Article 2 letter b which are collected based on the determination of the Regional Head consist of:

- a. PBB-P2;
- b. Advertisement tax;
- c. PAT;
- d. Opsen PKB; and
- e. Opsen BBNKB.

The imposition of regional taxes and levies is a regional effort to encourage an increase in local original income and is implemented in the form of a Regional Revenue and Expenditure Budget as an effort to create people's welfare and equitable development.

RESEARCH METHODS

Research itself is a word translated from English which is called research, which means "to check again". Referring to this term, research can simply be interpreted as "an effort to search again". (Nur Solikin, 2021:1) In research, the main essence is to explore and explore and answer problems and hypotheses regarding a phenomenon that occurs. Research on Government Policy Regarding the Management of Regional Taxes and Levies After the Enactment of Law no. 1 of 2022 concerning Central and Regional Government Financial Relations, is research using a legal approach. This research focuses on the policies issued by the government as a result of Law no. 1 of 2022 concerning Central and Regional Financial Relations.

RESULTS AND ANALYSIS

Government Legal Policy Regarding Regional Tax Management After the Enactment of Law no. 1 of 2022 concerning Central and Regional Financial Relations

In a state of law, the principle is that the supreme power in a country is based on the law and aims to prosper the people to achieve justice (welfare state). The state will not act arbitrarily when collecting some of the people's wealth, even for the benefit of the people, even though it is not direct, taxes must provide contraprestation to taxpayers. In various literature, the term Taxation without representation is robbery, or No Taxation without representation is often found. (Devi Taurisa, 2020: 93-94). Taxes as a form of improving state financial management.

Our country is based on law (*rechstaat*) and not based on mere power (*maachsstaat*), this is found in several provisions, namely: (a) Explanation of the 1945 Constitution regarding the government system, (b) affirmation of rejection of power that is absolutism, (c) The rule of law in Indonesia, (d) is in line with a democratic state, (e) the power of the head of state is limited not unlimited, (f) and within the body regulates the formulation of humanitarian rights. In a legal state that aims to improve the welfare of all its citizens (welfare state), state tax collection must be based on law. National legal politics in the field of taxation in the 1945 Constitution, Third Amendment Chapter VII B Article 23A, which states that "taxes and other coercive levies for state needs are regulated by law". Previously, the basis for tax collection in Indonesia was based on Article 23 paragraph (2) of the 1945 Constitution, which stated that "all taxes are for state needs based on law". (Tjip Ismail, et, al, 2013: 8). This form of tax is essentially intended to improve state finances, encouraging sustainable development for the welfare of society.

Generally, regional income sources are owned by regional governments in other parts of the world. Regional income sources in Indonesia can be classified into two large groups, namely those originating from financial allocations between levels of government and income generated by the regions themselves thanks to the granting of authority. given by a higher level of government, or in Indonesia it is known as the concept of Regional Ali Revenue (PAD). (Achmad Lutfi, 2021: 67). To explore regional potential, the regional government and its staff must have the same commitment, and be able to invite regional communities to participate actively, in order to help the government and its staff, in exploring the regional potential of the region. If regional potential is explored and developed, it will have enormous potential to contribute to regional original income. Regional independence, inseparable from how much a region can explore and develop its regional potential, contributes to regional original income. (Riswati, 2022: 13).

The classification of taxes as a source of state finances in various categories has been considered since medieval times, but various efforts to make classification and systematics that can be scientifically accounted for can only be done since the French Revolution, namely after the development of modern taxation. Adam Smith with his work "Wealth of Nation" in 1776 started the discussion about the classification of taxes. Smith linked the division of taxation to the division of forms of income, such as rents, profits, wages, and all taxes that intend to burden each of these forms of income. The best examples of this last group are taxes imposed on individuals (capitation taxes) and consumption taxes. (Mustaqiem, 2008: 97). Efforts to collect taxes are inseparable from the state's need for state financial management.

Basically, the authority in managing financial resources and the type of revenue is not the same as the object of revenue of the Central Government and Local Government. This is manifested in the laws and regulations governing the types of central and local tax levies. The authority to manage these levies is expressly regulated in the components of the state revenue structure listed in the APBN and the components of the regional revenue structure listed in the APBD both Provincial and Regency/City. (Abdul Kadir, 2009: 4). As revenues, local taxes and levies must be managed properly as an effort to encourage local improvement and development that is sustainable for the region and has a positive impact on the welfare of the community.

In its current development, regional taxes consist of various types of taxes related to various aspects of community life, as well as regional levies. Each type of regional tax and regional levy has its own object, subject, rate and various conditions for imposition, which may be different from other types of regional tax or regional levy. On the other hand, the

spirit of regional autonomy implemented in Indonesia allows each province or district/city to regulate its own region, including in the area of regional taxes and regional levies. The consequence is that it is possible for one type of regional tax or regional levy to be levied in one region but not in another region, apart from that, even if it is levied in various regions, it turns out that the rules applied are not the same. (Abdul Kadir, 2009: 4).

The increase in regional incomes at the district/city level has actually been followed by an increase in PAD. Data from the Ministry of Finance in 2018 show that this increase is most influenced by the increase in Other Legitimate PAD, which is 7.8 trillion rupees or 19.7% of the previous year. Meanwhile, the increase in the District Returns and the Divided Regional Wealth Management Outcome is not very significant compared to the previous year. (Aniek Juliarini, 2020:2)

The contribution of local taxes and levies is very important in supporting the increase in PAD. With the implementation of regional autonomy, it provides an opportunity for the government to explore the results of regional wealth sourced from PAD. Data from the Ministry of Finance shows that in 2018 the largest proportion of balancing funds is shown by the composition of regional income at the district / city level where the portion of PAD is relatively very small (Ministry of Finance, 2018). Based on this, it is necessary to conduct research on how the development of local tax revenue in regencies and cities, how the contribution of local taxes to PAD, and how the contribution of PAD to local revenue in the Regency / City APBD after the enactment of the PDRD Law. (Aniek Juliarini, 2020: 2).

All of the above conditions are possible in the imposition and collection of local taxes and levies. In order not to confuse and harm the community, regulations on local taxes and levies must be socialised to the community so that they can be clearly understood. This book is prepared with the aim of providing an overview of how local taxes and levies can support development in the era of autonomy in Indonesia. (Abdul Kadir, 2009: 4).

Financing of government administration based on the principle of Decentralization is carried out at the expense of the Regional Revenue and Expenditure Budget (*APBD*), financing of government administration in the context of implementing the principle of Deconcentration is carried out at the expense of the State Revenue and Expenditure Budget (*APBN*) and financing of government administration in the framework of Assistance Tasks (*Medebewind*) financed at the expense of the assigning government level budget. In the implementation of Regional Autonomy, financial sources originating from Original Regional Income (*PAD*) are more important than sources outside PAD, because PAD can be used in accordance with regional initiative and initiative; while income in the form of gifts from the Central Government (non-PAD) is more binding. (M.E. Retno Kadarukmi, 2010: 74).

Therefore, the capacity of regional governments is needed in an effort to increase local original income in an effort to encourage the welfare of regional communities. Constitutionally, tax collection in Indonesia is based on Article 23 paragraph (2) which was amended by Article 23A of the 1945 Constitution. In essence, this article requires that taxes and other coercive levies for state needs be regulated by law. The existence of this article gives rise to the consequence that the state has an obligation to make legal regulations in the form of tax regulations. So far, in relation to regional taxation regulations, the government has issued legislation several times, such as the Law on Regional Government, the Law on Regional Taxes and various Government Regulations relating to regional taxation. (M.E. Retno Kadarukmi, 2010: 76).

While the sources of revenue of the district besides the Regional Real Income are: (M.E. Retno Kadarukmi, 2010: 77).

- a. Balancing Funds, namely funds sourced from APBN revenues allocated to regions to finance regional needs in the context of implementing decentralization.
- b. General Allocation Funds (*DAU*), namely funds originating from the APBN which are allocated with the aim of equalizing financial capacity between regions to finance their expenditure needs within the framework of decentralization.
- c. Special Allocation Funds (*DAK*), namely funds originating from the APBN which are allocated to help finance certain needs or special needs by taking into account the availability of funds in the *APBN*.
- d. Regional Loans, namely all transactions that result in a region receiving from another party a sum of money or benefits worth money so that the region is burdened with the obligation to repay it, does not include short-term credit which is common in trade. Regional loans can be made with the approval of the DPRD, taking into account the region's ability to fulfill its repayment obligations.
- e. Emergency Funds, namely funds provided for urgent needs for certain areas, originating from the *APBN*. Meanwhile, what is meant by urgent need is the occurrence of extraordinary circumstances that cannot be handled by the region with *APBD* funding, such as natural disasters.
- f. Financing for the Implementation of Deconcentration, namely financing provided for the implementation of deconcentration which is distributed to the Governor through departments or non-departmental government institutions. These financing funds do not include APBD revenues because their administration is carried out separately from financial administration in the context of implementing decentralization.

g. Financing for the Implementation of Assistance Tasks, namely financing distributed to regions and villages through departments or non-departmental government institutions. Receipts and expenditures relating to the implementation of assistance tasks are administered in the Assistance Task Budget.

State revenue from taxes, especially local taxes, encourages a sustainable regional development process, with the existence of sustainable development sourced from an increase in local taxes, the welfare of the regional community will be achieved.

CONCLUSION

Taxation in the 1945 Constitution Third Amendment Chapter VII B Article 23A, which states that "taxes and other levies of a compelling nature for state purposes shall be regulated by law". Previously, the basis for tax collection in Indonesia was based on Article 23 paragraph (2) of the 1945 Constitution, the existence of local taxes and levies as an effort to encourage the welfare of local communities. With the existence of Law No. 1 Year 2022 on Central and Regional Financial Relations, it will encourage an increase in regional tax and levy collection, which in turn will increase regional income for the development of communities in the region, due to increased regional taxes and levies.

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