



Regional Taxes and Retributions as a Source of Fixed Regional Income Every Year

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Abstract

One of the main objectives of Regional Taxes and Regional Levies is to determine the level of effectiveness achieved for each type of tax, the effect of local tax revenue on the contribution of each type of regional tax (PAD), and people's welfare. in the city of Bandung. The problems faced by regions in general are exploring sources of regional taxes and regional fees which are one of the PAD components, which have not contributed significantly to regional revenues as a whole. Through the secondary data research method the author tries to answer the above problems in this thesis by examining PAD components which have not made a significant contribution

1. INTRODUCTION

Regional tax is one of the regional revenues that is fully used for the prosperity of the people living in the area, by Law Number 34 of 2000. In accordance with this Law, the Regions are given the authority to collect 11 (eleven) types of taxes, namely 4 (four) types of provincial Taxes and 7 (seven) types of regency/city Taxes. In addition, districts/cities are also still given the authority to determine other types of taxes as long as they meet the criteria set out in the law. The law also regulates the maximum tax rates for the eleven types of taxes. Related to Levies, the Law only regulates the principles in determining the types of Levies that can be collected by the Regions. Both provinces and regencies/cities are given the authority to determine the types of levies other than those stipulated in government regulations. Revenue from taxes and levies is recognized as inadequate and has a relatively small role in the regional revenue and expenditure budget (APBD), especially for districts and cities. Most of the APBD expenses are

financed by allocation funds from the center. In many cases, allocation funds from the center cannot be fully expected to cover all regional expenditure needs.

One of the success factors in the field of infrastructure development in an area can be seen from the amount of the regional budget. With this infrastructure development, the quality of services that will be provided to the public can be optimal, as well as the existence of optimal facilities or infrastructure provided for the public interest, this can support welfare. This optimization is listed in the APBD which is part of planning, acceptance and also development in an area. Therefore, public budget allocations should be used in the implementation of public activities. (Tuasikal, 2008).

2. LITERATURE REVIEW

2.1. Locally-generated revenue

The definition of regional personal income is based on the Central and Regional Financial Balance Law Number 33 of 2004 Article 1 number 18, that: Regional personal income is income originating from the



regions based on regional regulations in accordance with statutory provisions. Local own-source revenue is divided into four categories: regional taxes, regional levies, results of regionally owned companies, and results of separated regional wealth management. Other legitimate regional original revenues are also included. Regional Own Revenue is regional income derived from tax revenues, regional levies, the results of managing separate regional assets, and other legitimate regional original revenues, which aims to provide flexibility to the regions in seeking funding for the implementation of regional autonomy as an embodiment of the principle of decentralization. The sources of regional original income are as follows:

- a. Provincial taxes include motor vehicle tax, vehicle tax on water, motor vehicle transfer fees, motor vehicle fuel tax, and surface underground water extraction and utilization tax.
- b. Regency/Municipal Tax consisting of: Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Mineral Collection and Management Tax Group C and Park Tax
- c. Regional levies include public service levies, business service levies, and certain licensing levies
- d. Company results for regions are shown and separate results for managing region assets are also shown
- e. Regional original revenue (PAD) are: proceeds from the sale of non-separable territorial assets, proceeds, use or exercise of territorial undivided powers, required savings, interest income, compensation claims, or profits resulting from differences in rupee exchange rates against other foreign currencies, commissions, discounts or other forms as a result of sales and/or purchases of goods or services by the regions.

2.2. Local tax

Siahaan (2018) Defining regional taxes is a mandatory contribution made by a region to individuals or entities without direct, balanced compensation, which can be charged based on the approval of applicable laws and regulations that are used to finance the administration of regional government and regional development.

Taxes are generally defined as taxes levied by the State on its residents, which are coercive. Taxes are used to finance government spending, including spending on projects that benefit the general public. Experts have different definitions of tax.

According to Law Number 28 of 2009 concerning amendments to Law Number 34 of 2000 concerning Regional Taxes and Regional Levies, Regional Taxes are obligatory contributions transferred by individuals and entities to the regions without a balanced direct fee, which can be enforced based on applicable laws and regulations. valid, which is used to finance the implementation of regional administration and regional development.

Various definitions of tax from experts, then summarized by Waluyo, 2010, are as follows:

- a. Taxes are collected based on laws and implementing regulations that can be enforced.
- b. In paying taxes, it cannot be shown that there are individual contra-performance by the government.
- c. Taxes are collected by the state, both the central government and local governments.
- d. Taxes are allocated for government expenditures, which if there is a surplus from the income, they are used to finance public investment.
- e. Taxes can also have a purpose other than bugger, namely to regulate.



2.3 Obstacles or Factors Inhibiting Regional Tax Collection

To meet the tax collection, there are obstacles in fulfilling the tax collection. According to Madiasmo (2016) barriers to tax collection can be grouped as follows:

a. Passive resistance

People are reluctant (passive) to pay taxes, which can be caused by:

- Intellectual and moral development of society.
- The tax system is difficult for the public to understand.
- The control system cannot be carried out or implemented properly.
- Active resistance

b. Active resistance

Covers all efforts and actions carried out by taxpayers with the aim of avoiding taxes. The form is:

- Tax avoidance, efforts to reduce the tax burden by not violating the law.
- Tax evasion, an attempt to lighten the tax burden by violating the law.

2.4. Restaurant tax

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the meaning of Restaurant Tax is a tax on services provided by restaurants. A restaurant is a facility where you can buy food or drinks for a fee. This includes cafeterias, stalls, bars, and the like.

According to the Regional Regulation of Enrekang Regency Number 15 of 2011, which regulates regional taxes, a restaurant is a facility that provides food or drinks for a fee, including restaurants, cafeterias, canteens, stalls, bars and catering services.

Restaurant tax is an individual or entity that operates a restaurant, while the purpose of restaurant tax is to fund the services provided by restaurants.

The reason for imposing restaurant tax is because of the number of restaurants

operating, the tax rate is set at 10%, and the amount of tax payable is calculated by adding a 10% tax rate.

2.5. System-Based Online Tax Collection (MPOS)

Along with the rapid development of information technology and information technology systems, based on the results of the signing of the MoU between the Enrekang Regency government and the leadership of PT. Bank Sulselbar and the signing of a cooperation agreement letter between the head of Bapenda Enrekang Regency and the leadership of PT. Bank Sulselbar Enrekang branch in terms of online payment and collection of Regional Taxes and Levies, is currently carried out in a way that meets the needs of both taxpayers and the government.

The tool is directly facilitated and directly monitored by the Corruption Prevention Coordinating Coordinating Team (KORSUPGAH) from the South Sulawesi representative of the Corruption Eradication Committee (KORSUPGAH), so all restaurant entrepreneurs, restaurants, cafes, meatball stalls are required to use an electronic transaction recording device with the online system.

The basis for the imposition of online system-based restaurant tax is that payments made by consumers by paying for food and drinks are subject to a local tax of 10%, then the amount of payment received or that should be received by the restaurant is paid directly to Bapenda or usually deposited directly at Bank Sulselbar.

2.6. Effectiveness

According to Ravianto in Masruri (2014) "Effectiveness is how well the work is done, the extent to which people produce the output as expected, this means that if a job can be completed with planning, increasing in time, cost and mouth then it can be said to be effective"



According to Bungkaes (2013) Effectiveness is the relationship between the level of output achieved and the goals set. This can be measured using outputs, policies and procedures, and objectives are what the organization wants to achieve.

3. RESEARCH METHOD

This research is a secondary research method. The secondary research method is a research method using existing data. The existing data is then summarized and organized in order to increase the effectiveness of the research as a whole. Secondary research includes research materials published in research reports and similar documents. These documents are

available in public libraries, websites, data obtained from completed surveys, etc. Several government and non-government agencies also store data, which can be used for research purposes and can be retrieved for research purposes. This secondary research is also more cost-effective and time-effective than primary research methods because it uses existing data, in contrast to primary research which collects data directly by organizations, businesses or employs third parties to collect data on their behalf or must collect data independently.

4. RESULTS AND DISCUSSION

Jenis Penerimaan	Realisasi Penerimaan Pemerintah Kabupaten/Kota Seluruh Indonesia (Ribu Rupiah)		
	2019	2020	2021
PENDAPATAN DAERAH	841 070 899 795	779 154 944 869	791 661 576 348
Pendapatan Asli Daerah	124 517 905 393	115 139 328 866	131 801 226 162
Pajak Daerah	64 822 598 306	54 105 231 830	67 443 015 393
Retribusi Daerah	8 042 041 404	7 159 855 746	10 124 330 691
Hasil Perusahaan Milik Daerah & Pengelolaan	4 625 840 498	4 606 451 370	5 382 470 576
Lain-lain PAD yang Sah	47 027 425 185	49 267 789 920	48 851 409 502
Dana Perimbangan	537 097 132 701	487 594 976 350	500 956 170 704
Bagi Hasil Pajak	21 355 154 422	23 169 939 410	24 854 623 772
Bagi Hasil Bukan Pajak/Sumber Daya Alam	41 309 741 214	33 636 556 447	26 960 095 886
Dana Alokasi Umum	359 530 154 786	328 399 355 701	336 238 367 771
Dana Alokasi Khusus	114 902 082 279	102 389 124 792	112 903 083 275
Lain-lain Pendapatan yang Sah	179 455 861 701	176 420 639 653	158 904 179 482
PEMBIAYAAN DAERAH	90 865 942 016	74 876 091 911	55 777 710 160
JUMLAH	931 936 841 811	854 031 036 780	847 439 286 508

In the table shown, it can be seen that there has been a decrease and increase in regional revenue reports between 2019-2021. This is reviewed on an average basis taken from the Central Bureau of Statistics. If you look at it broadly, this is caused by the circumstances affected by Covid-19. This significant decrease greatly affected regional own-source revenue, especially from the regional taxes and levies sector.

In 2019, the total local revenue reached IDR 124,517,905,393. Local taxes obtained are IDR 64,822,598,306 and

regional levies obtained are IDR 8,042,041,404. This indicates that even though the end of 2019 has begun to be affected by Covid-19, the income from taxes and fees is very large. This can cover regional expenditures in that year so that the APBN issued to the regions is not too large.

In 2020, the total local revenue is only IDR 115,139,328,866. Regional taxes obtained Rp. 54,105,231,830 and regional levies obtained Rp. 7,159,855,746. From these data it can be seen that there has been



a very significant decrease in local revenue. Even though that year the regional expenditure was very large to deal with Covid-19 which reached its peak. The state budget is issued very large to cover swelling regional expenses.

In 2021, the total regional original revenue even reaches IDR 131,801,226,162. Regional taxes reached IDR 67,443,015,393 and regional levies reached IDR 10,124,330,691. From the results obtained, there was a very significant increase even exceeding 2019. This occurred during recovery after Covid-19. The wheels of the economy that are running again make the income received by the region very large. This can cover the losses incurred

5. CONCLUSION

In connection with the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the Provincial Government of DKI Jakarta needs to immediately adjust the Regional Regulations that regulate the collection of Regional Taxes and Regional Levies. Opportunities to increase regional revenue receipts from the Regional Tax sector are open by expanding the tax base and allowing the use of progressive rates, especially for Motor Vehicle Tax and by the transfer of the type of tax which was originally a central tax to become a regional tax. Regional taxes and regional levies are one way to increase the regional budget, but regional taxes and levies must be implemented correctly and fairly by the government and taxpayers, imposing sanctions on people who are in arrears or blaming the rules is the right thing, as contained in the law Law Number 34 of 2000 concerning regional taxes and regional levies.

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