

## Regional Tax and Levy Regulations After Law Number 1 of 2022 Concerning Financial Relations Between the Central Government and Regional Governments

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### Abstract

This article aims to discuss the regulation of regional taxes and levies after Law Number 1 of 2022 concerning financial relations between the central government and regional governments using normative legal research methods. The results of this study are that Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) is expected to be the first step in the regulation of regional taxes and levies after the HKPD Law. This regulation understands the basis for regulatory changes related to these aspects and provides more depth about the motivation and objectives behind its adjustments. This aims to increase autonomy in regional governments which is considered a factor in strengthening accountability, especially in efforts to increase revenue through regional taxes and levies. Therefore, with the transfer of regulations regarding regional taxes and levies in accordance with the current HKPD Law, it is hoped that it will have a positive impact on financial management at the central and regional government levels. Apart from preventing a decrease in potential regional income, this renewal is also intended to adapt potential regional income to the HKPD Law and current conditions, especially in terms of adjusting regional tax and levy rates.

**Keywords :** Taxes, Regional Retributions, Law Number 1 of 2022

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## 1. Introduction

Local governments use two main financial instruments, taxes and local levies, to finance the various public activities and services they offer to the public. Both of these instruments are essential for the development and maintenance of infrastructure, health services, education, security, and various other community needs at the local level. Taxes are levies imposed by the government on citizens or legal entities to finance the costs incurred by the government to provide various public services. There is no direct compensation given to taxpayers, and they are mandatory in nature. Local taxes consist of various types, including property taxes, sales taxes, hotel taxes, and others. According to local needs and priorities, various local government programs and activities are funded from tax revenues.

According to Law Number 34 of 2000, the government is given greater authority to manage the development budget and facilitate the transfer of funds from the central government to the regions. At the local level, this regulation has a significant influence on revenue and development. As stipulated in Law Number 34 of 2004, funds originating from the regions are considered as a source of regional income in accordance with applicable provisions. This includes Regional Original Income, Balancing Funds, Regional Loans, and Other Legitimate Regional Income. According to Law Number 33 of 2004, Regional Original Income includes Regional Tax Results, Regional Retribution Results, Regional Business Results, Results of Separated Regional Asset Management, and other

legitimate Regional Original Income (PAD). The process of collecting Regional Taxes has been regulated in Law Number 18 of 1997 concerning regional taxes and regional levies.

In an effort to increase PAD, there are many variables that influence the implementation of regional tax and levy policies, such as potential revenues that are difficult to achieve because regional regulations, especially current regional regulations, are based on old laws. Inconsistency in law enforcement by regional government officials when imposing sanctions on legal subjects who are negligent in paying regional taxes and levies. In law enforcement, officers usually use a persuasive and tolerant approach. Weaknesses of regional government officials, both officials who set taxes and levies and field implementers, in determining the types of businesses or activities that must be subject to tax or levies, as well as the lack of a database of potential tax and levy objects.

Regional tax and levy regulations in Indonesia have changed since independence. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD Law) has been responsible for regulating regional taxes and levies for more than the past ten years. However, in 2022, the Central Government passed Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments (HKPD Law) to update regulations related to regional taxes and levies. Article 187 letter b of the HKPD Law states that Regional Regulations (Perda) concerning Taxes and Levies based on Law Number 28 of 2009 concerning Regional Taxes and Levies will remain in effect for a maximum of two years from the date of enactment of this Law.

One of the important components of the regional financial system is the concept of regional taxes and levies. This concept allows local governments to collect funds needed to organize various public service activities. It is very important for local governments to understand the concept, types, and mechanisms of these levies as they plan and manage their finances efficiently for the prosperity of the local community. In the context of changes to tax laws in Indonesia, the legal policy regarding taxes after Law Number 1 of 2022 is very important and relevant. The law has a significant impact on the country's tax system and has given rise to many debates and legal political implications that need to be considered.

The changes in Law Number 1 of 2022 show the government's efforts to increase the efficiency and transparency of the tax system. The objectives of tax reform are to improve tax administration, optimize state revenues from the tax sector, and reduce disparities in tax collection. The relationship between the central and regional governments can also be affected by the impact of legal politics where there are changes in taxes after Law Number 1 of 2022. In tax legal politics, things that need to be considered are how the distribution of tax revenues between the central and regional governments is regulated and how regions are given more autonomy to manage their own taxes. Overall, the legal politics regarding taxes after Law Number 1 of 2022 are very challenging and require a deep understanding of the implications of tax policies on various aspects of people's lives and state governance. As a result, in order to achieve sustainable and equitable development goals, handling tax changes after the law requires a comprehensive and collaborative approach.

## **2. Method**

The article entitled Regional Tax and Levy Regulations after Law Number 1 of 2022 Concerning Financial Relations between the Central Government and Regional Governments uses normative or library legal research methods. The data used are secondary data, including books, laws and regulations, journals and non-scientific articles that discuss taxes and levies. The legal material is then described and narrated descriptively qualitatively to obtain a comprehensive analysis.

## **3. Results and Discussion**

Regional taxes and levies play a crucial role as the main source of Regional Original Income (PAD), which was previously regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD Law). However, the implementation of the PDRD Law is considered no longer adequate in line with legal developments and community needs, marked by the granting of several judicial review requests to the Constitutional Court, inappropriate levy classifications, and changes

in the authority to evaluate and cancel Regional Regulations. Although the PDRD Law aims to encourage PAD optimization, its comparison with previous regulations (Law No. 18/1997 and Law No. 34/2000) shows the separation and addition of types of district/city regional taxes, such as the separation of water tax and hotel-restaurant tax, as well as the addition of parking tax, non-metallic minerals and rocks, bird's nests, rural urban PBB, and BPHTB. In addition, the PDRD Law specifies the types of levies in more detail. This change requires local governments to adjust regulations by considering the main substance of the Regional Regulation on taxes and levies, including identity, objects, rates, procedures, and sanctions, and can add other provisions such as reductions, relief, exemptions, and write-offs of expired debts. Law No. 28 of 2009 also specifically regulates the basis for imposition and maximum rates for various types of district/city regional taxes. Legal experts such as Mahfud MD and Padmo Wahjono emphasize the importance of criticizing this legal change, especially after Law No. 1 of 2022 concerning HKPD, which aims to align the fiscal system and increase regional autonomy. The transfer of tax authority to the regions is expected to increase PAD, although the contribution of levies is relatively small, so local governments need to take advantage of this opportunity to optimize revenue potential and reorganize financial management between the center and regions.

#### A. Regional Taxes

According to Mardiasmo (2016:14), regional taxes are payment obligations that must be fulfilled by individuals or entities to the regional government without receiving direct equivalent compensation. This tax is imposed based on applicable legal regulations, and its purpose is to support the function of government and regional development. Types of regional taxes include hotel, restaurant, entertainment, advertising, street lighting, non-metallic and rock minerals, swallow nests, parking, groundwater, land and building acquisition fees, and rural and urban land and buildings. Meanwhile, according to Law 28 of 2009 concerning Regional Taxes and Regional Retributions, regional retribution is a payment imposed by the regional government in return for certain services or permits that are specifically provided for the benefit of individuals or bodies. Regional retributions consist of three types, namely general service retributions, business service retributions, and certain licensing retributions.

#### B. The Influence of Regional Taxes and Regional Levies on Local Original Income

Regional taxes significantly affect Local Original Income (PAD) because they are one of the main sources of income that supports government activities and regional development. Community participation in paying regional taxes also shows their involvement in implementing regional autonomy. An increase in local tax revenue has the potential to increase PAD, so that an increase in local tax revenue contributes to an increase in PAD. Meanwhile, regional levies also play an important role in supporting the implementation of regional autonomy and obtaining PAD revenue. Local governments have the authority to set their own regional levies, and community participation in paying levies is highly expected to increase this revenue. An increase in local levy revenue also has the potential to increase PAD, so that an increase in local levy revenue also has an impact on increasing PAD.

#### C. Scope of Financial Relations

The scope of financial relations between the central and regional governments covers various important aspects that aim to ensure fiscal balance and improve public services at the regional level. Law Number 1 of 2022 regulates the provision of regional revenue sources, management of transfers to regions, management of regional spending, regional financing authority, and implementation of national fiscal policy synergy. This regulation provides a clear and comprehensive legal basis for regional financial management, which can support equitable and sustainable development.

Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments establishes a comprehensive framework centered on the Enhanced Provision of Regional Revenue Sources. Recognizing the critical need for fiscal decentralization and regional autonomy, this legislation significantly empowers local administrations by granting them greater authority in levying and managing both taxes and regional levies. This strategic delegation of financial authority is explicitly designed to bolster the fiscal independence of regional

governments, enabling them to more effectively finance their developmental agendas and public service obligations. The approach to augmenting regional revenue is two-pronged: first, it involves a thorough restructuring of the existing landscape of regional tax categories to optimize efficiency and revenue yield; and second, it actively encourages the identification and implementation of entirely new and innovative tax revenue streams that are more attuned to the evolving economic realities of individual regions. The overarching objective is to equip regional entities with the financial wherewithal to not only fund current expenditures but also to strategically invest in long-term development initiatives, thereby fostering sustainable growth and improving the quality of life for their citizens. Furthermore, the law places a strong emphasis on capacity building within regional administrations, focusing on enhancing their expertise and infrastructure for the effective management and efficient collection of these vital revenue streams. A more diversified and stable revenue base is envisioned to enable more robust financial planning and the seamless execution of development programs, ultimately fostering greater accountability, responsiveness, and public trust in regional governance.

In a dedicated effort to strengthen the foundational structure of regional taxation, Law No. 1 of 2022 introduces a pivotal restructuring of regional tax classifications. The primary intent behind this reform is to create a more streamlined and efficient tax system at the sub-national level. By simplifying the categories and optimizing the administration of various regional taxes, the law aims to reduce bureaucratic complexities, minimize administrative costs for both the government and taxpayers, and cultivate a culture of greater tax compliance. Beyond mere simplification, the legislation actively promotes the exploration and adoption of novel tax revenue sources that are specifically tailored to the unique economic characteristics and emerging sectors within different regions. This forward-looking approach recognizes the dynamic nature of economic development and seeks to empower regional governments with the flexibility to tap into previously untapped or underexploited revenue potentials. For instance, regional authorities are now empowered to levy taxes on rapidly growing industries and services within their jurisdictions, allowing them to align their revenue generation strategies with their specific local economic strengths and opportunities. The anticipated outcome of these tax reforms and the introduction of new revenue streams is a significant strengthening of the fiscal capacity of the regions, providing them with the enhanced financial resources necessary to undertake more ambitious and sustainable development projects that directly address the needs and aspirations of their communities.

Concerning Regional Levies, Law No. 1 of 2022 reaffirms their continuing significance as an integral component of the overall regional revenue framework. While the specific mechanisms and reforms related to levy management are not detailed extensively in the provided excerpt, their explicit inclusion alongside taxes as key sources of regional income underscores their enduring importance in the sub-national fiscal landscape. This suggests that the legislation likely contains provisions aimed at clarifying and potentially streamlining the collection and management of these non-tax revenues. Similar to the overarching goals for regional taxation, the effective and efficient administration of regional levies is also expected to contribute substantially to the financial health of regional governments, thereby augmenting their ability to deliver essential public services and fulfill their mandated responsibilities. The underlying principle is to create a more resilient and responsive fiscal ecosystem at the regional level, enabling sub-national authorities to better cater to the diverse needs of their local populations and promote equitable and sustainable development across the nation.

#### 4. Conclusion

Regional original income has increased significantly thanks to regional taxes and levies. With Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, previously there was a change in regional tax and levy policies regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (UU PDRD). This policy change was made in an effort to encourage regions to become sources of Regional Original Income

(PAD). Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD) is expected to be the first step in regulating regional taxes and levies after the HKPD Law. This regulation understands the basis for regulatory changes related to this aspect and provides more depth about the motivation and objectives behind its adjustments.

Efforts that are being implemented as an objective in increasing autonomy in regional governments are considered a factor in strengthening accountability, especially in efforts to increase revenue through regional taxes and levies. Therefore, with the transfer of regulations regarding regional taxes and levies in accordance with the current HKPD Law, it is hoped that it will have a positive impact on financial management at the central and regional government levels. In addition to preventing a decline in potential regional income, this renewal is also intended to adapt potential regional income to the HKPD Law and current conditions, especially in terms of adjusting regional tax and levy rates. The author hopes that Law Number 1 of 2022 will close the loopholes for people who take advantage of budgets that are not in accordance with the distribution budgets of each region (especially regional, district, or city budgets). This has the main objective of realizing the ideals of the 1945 Constitution of the Republic of Indonesia which provides real evidence to the community regarding justice, prosperity and welfare. This regulation can also be revised again if in the future there are shortcomings in its implementation.

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