






Regional Tax Management Patterns as a Source of Regional Development Financing

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Abstract. This study has the objective of knowing and analyzing the pattern of regional tax management adopted by the Government of Banyumas Regency as a source of regional development. The research uses empirical juridical methods with a qualitative approach, data collection techniques with a combination of interviews, FGDs, document studies, and observation. Data processing and analysis is carried out during data collection on an ongoing basis. The research urgency is related to the repeal of Law no. 28 of 2009 concerning Regional Tax and Regional Levies (PDRD) and included them in Law no. 1 of 2022 concerning Financial Relations between the Central and Regional Governments (HKPD) as well as carrying out several restructuring of types of regional tax, this will have an impact related to the strategies and policy directions that must be taken by the regions in order to secure the position of regional tax as a source of regional finance. The essence of research is the latest research related to the enactment of Law no. 1 of 2022 which will be effective in 2024. The results of this study conclude that the description of the Regional Tax management institution in Banyumas Regency leads to the Regional Revenue Agency (Bapenda). The position of Bapenda in managing Regional Original Revenue (PAD), has an important role as a coordinator in managing regional income. The Banyumas Regency Regional Revenue Agency is more specifically managing regional tax. The regional tax management pattern implemented by management by the Government of Banyumas Regency consists of 3 (three) things, namely planning, organizing and acting. With the management of regional tax management, it is hoped that it can increase regional tax revenues for Banyumas Regency.

Keywords: Management, Regional Tax, Regional Development.

1. Introduction

The regional autonomy policy is contained in Article 18 of the 1945 Constitution of the Republic of Indonesia, which states that the Unitary State of the Republic of Indonesia is divided into provincial regions, and provincial areas are divided into districts and cities. Provincial, district and city governments have the right to regulate and manage their own governmental affairs according to the principles of autonomy and co-administration. The division of the Unitary State of the Republic of Indonesia and the division of Governmental Affairs between governments gave rise to a

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relationship of authority and financial relations. In accordance with the mandate of Article 18A clause (2) of the 1945 Constitution of the Republic of Indonesia, financial relations, public services, and utilization of natural resources and other resources between the Government and Regional Governments shall be regulated and carried out in a fair and harmonious manner based on the Rules of Law.

Moch. Mahfud MD in Yusdianto's wrote that autonomy is the granting of freedom to manage the household independently without neglecting the position of the regional government as a central government apparatus to carry out the affairs assigned to it.[1] With the application of regional autonomy, it is hoped that each region will become independent and responsible in carrying out its obligations to create social welfare.[2] The independence of the autonomous region in principle is highly dependent on the financial capabilities of the region in exploring existing financial resources. Regional Own Revenue is expected to be a source of government revenue and revenue in increasing regional financial independence in the form of regional tax and regional levies. The new local taxes notwithstanding, public revenues apparently remain heavily centralised in Indonesia. Recent estimates put the sub-national government share of total national revenues at about 5%. As a result, many observers have criticised Indonesia's fiscal decentralisation programme as paying insufficient attention to questions related to the development of regional own-source revenues.[3]

Preparation of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD) to carry out the mandate of Article 18A clause (2) of the 1945 Constitution of the Republic of Indonesia. The preparation of this Law is also based on the idea of the need improving the implementation of Financial Relations between the Central Government and Regional Governments which has been carried out so far based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments and Law Number 28 of 2009 concerning Regional Tax and Regional Levies (PDRD). The repeal of the UU PDRD for the regions will of course have the consequence of changing the direction of local tax management policies, including the regional government of Banyumas Regency.

Banyumas Regency as an autonomous region is certainly obliged to be able to implement regional governance based on the principle of regional autonomy as well as possible. According to Hasbullah in Arthur's writings, tax are a manifestation of state obligations and the role of taxpayers to directly and jointly carry out tax obligations for state financing and national development.[4] Revenue from the regional tax sector is one of the mainstay sources of local revenue in implementing development in the region. Revenue from the local tax sector in 2021 is Rp. 305,083,211,183, - and in 2022 Rp. 340,051,338,975, - contributes to regional original income of almost 50% or it can be said that the regional tax sector contributes to regional original income significantly.[5]

Devas stated that one of the fundamental problems faced (in relation to the financial relationship between the Central and the Regions) is the (dominance) dependence of local governments on (financial) assistance from the central government. Although a number of attempts have been made over the years to

empower regional governments to collect their own tax, the sources of tax provided are very limited. In fact, most of the local tax is tax objects that have very little potential.[6]

The repeal of the UU PDRD 2009 and its inclusion in the UU HKPD is not a simple matter when viewed in terms of its management authority. So far, UU PDRD has been linear with the Regional Government Law, meaning that the legal politics of drafting the UU PDRD are in line with the spirit of regional autonomy promoted by the Regional Government Law. Therefore, the repeal will certainly have an impact on the pattern of tax management in the regions. According to Prakosa in Sahrudin's writings, regional tax is tax collected by regional governments which are regulated based on regional regulations.[7]

Edi Slamet Irianto said that taxes are a crucial factor in the process of developing and strengthening democratic nodes in the economic field. It is appropriate to give tax authority to the regions to strengthen their alignment with the democratization process. Regional authority in determining tax objects, tax base, collecting and utilizing tax money is a project to strengthen the position and role of local governments in the development process independently.[8]The problem that arises is that the revocation of the UU PDRD and including it as part of the UU HKPD has consequences for local governments to make adjustments in the formulation of policies and strategies for fulfilling local tax revenue targets as a source.

2. Problems

The revocation of the UU PDRD and the inclusion of regional tax material into the UU PDRD means that there has been a repositioning of the position of regional tax and this will have an impact on the policy direction in the pattern of regional tax management so that the formulation of the problem in this study is: How is the Pattern of Regional Tax Management in Banyumas Regency?

3. Method

This study uses a normative juridical method, with a qualitative approach related to the beliefs of researchers according to research experience and the nature of the problem.[9]The reason for using qualitative is because it has advantages in constructing social reality, has a focus on interactive processes and events.[10] This research uses primary data and secondary data. Primary data are in the form of interviews, focus group discussions (FGD), and documentation studies, as well as secondary data in the form of primary, secondary and tertiary legal materials. The research specification is descriptive, namely a description of various legal issues that are the object of research and can provide conclusions that are not general in nature.

The research location is the Regional Revenue Agency, the Legal Department and the Regional Planning, Research and Development Agency in Banyumas Regency. Data processing and analysis is carried out during data collection on an

ongoing basis. Beginning with the data clarification process to achieve consistency, followed by the step of theoretical abstraction of information and facts, which produces fundamental statements. By means of comparative research findings and deepening of meaning, a continuous data analysis will be obtained simultaneously throughout the research process.

The method of presenting data in this study will be presented in the form of a description that is arranged systematically, logically and rationally. All existing primary and secondary data will be linked to one another in accordance with the subject matter under study, namely the strategy of strengthening the role of Regional Tax as a source of financing for regional development.

4. Discussion

4.1. Description of the Regional Tax Management Initiative

The Banyumas Regency Government from 2015 to 2019 has received a Unqualified Opinion (WTP) from the BPK. The WTP opinion in question is that the financial statements have provided information that is free from material misstatement, besides that the Banyumas Regency government is considered to have properly implemented generally accepted accounting principles. This opinion shows that the regional financial performance of Banyumas Regency continues to improve.

According to Pertiwi in Rizma Dya Srinitami's writing, Regional Original Revenue (PAD) is a source of regional revenue originating from sources within the region itself, which is collected based on applicable laws.[11]PAD must be able to become a strong supporter in financing the implementation of regional development. Increasing local revenue through regional tax has a good opportunity if the regional tax are managed professionally, efficiently and effectively. Income from tax reflects the level of autonomy because these revenue sources are fully regulated and controlled by the regions.

The contribution of PAD to the APBD of Banyumas Regency is still low. The Banyumas Regency Government is again identifying the potential of PAD and setting targets for its realization. From an institutional standpoint, the Banyumas Regency Regional Revenue Agency was formed which was stipulated by Banyumas Regency Regional Regulation Number 7 of 2019 concerning Amendments to Banyumas Regency Regional Regulation Number 16 of 2016 concerning the Formation and Composition of Banyumas Regency Regional Apparatuses, and Banyumas Regent Regulation Number 57 of 2019 concerning Position , Organizational Structure of Duties and Functions, and Work Procedures of the Banyumas Regency Regional Revenue Agency. With the formation of the Banyumas Regency Regional Revenue Agency, it is hoped that it can optimize the realization of regional income.

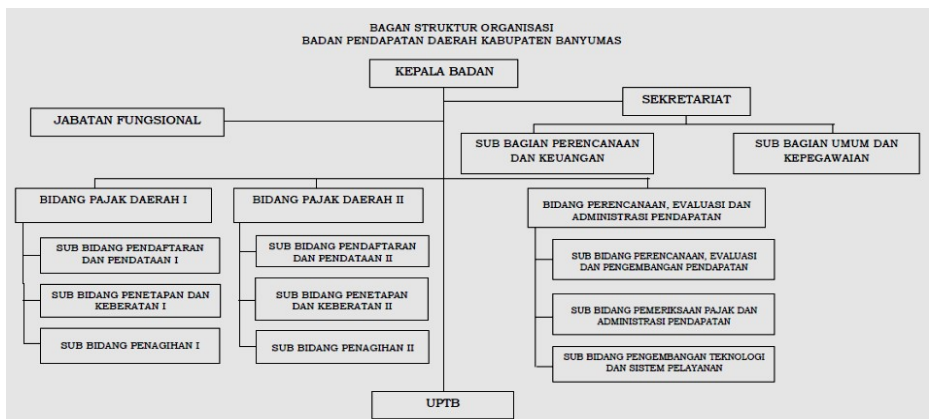
The Banyumas Regency Regional Revenue Agency in carrying out its duties and functions as a revenue manager has a vision, namely "The Realization of an Advanced, Sovereign, Independent, and Mutual-Based Personality Indonesia", while

the mission of establishing the Banyumas Regency Regional Revenue Agency consists of:

- a. Improving the quality of Indonesian people;
- b. Productive, independent and competitive economic structure;
- c. Equitable and just development;
- d. Achieving a sustainable living environment;
- e. Cultural progress that reflects the nation's personality;
- f. Upholding a legal system that is free of corruption, dignified and reliable;
- g. Protection for all nations and provide a sense of security to all citizens;
- h. Clean, effective and reliable government management; and
- i. Government synergy in a unitary state.

Based on Banyumas Regent Regulation Number 57 of 2019 concerning Position, Organizational Structure of Duties and Functions, and Work Procedures of the Banyumas Regency Regional Revenue Agency, the Banyumas Regency Regional Revenue Agency in carrying out its duties and functions in revenue management, especially regional tax management consists of 4 (four) fields namely Sekretariat Sector, Regional Tax Sector I, Regional Tax Sector II, and Revenue Planning, Evaluation and Administration Sector.

Figure 1. Organizational Structure Chart of the Regional Revenue Board of Banyumas Regency



Source: Regional Revenue Board of Banyumas Regency

In 2021, the regulations governing the organization and work procedures of Bapenda have changed, namely changing into Banyumas Regent Regulation Number 90 of 2021 concerning the Organization and Work Procedure of the Regional Revenue Agency for Banyumas Regency. With the promulgation of this regulation, the organizational structure of Bapenda has changed. Changes in the organizational

structure, namely with the existence of a policy analysis functional position which also doubles as a registration and data collection sub-coordinator.

The Banyumas Regency Regional Revenue Agency as a regional apparatus organization that has the role of managing regional revenues, especially Regional Tax, consists of 4 (four) fields including:

- a. The secretariat has the task of carrying out the preparation of the formulation of technical policies, coordinating the implementation of tasks, fostering and monitoring, evaluating and reporting as well as providing administrative support to all work units in Bapenda.
- b. Regional Tax Sector I, has the task of carrying out the preparation of technical policies, implementation of technical support tasks, monitoring, evaluating and reporting on the implementation of technical support tasks and technical development of the implementation of supporting functions in the area of Regional Tax I including BPHTB and PBB-P2 Tax.
- c. Regional Tax Sector I, has the task of carrying out the preparation of technical policies, implementation of technical support tasks, monitoring, evaluating and reporting on the implementation of technical support tasks and technical development of the implementation of supporting functions in the area of Regional Tax I including Restaurant Tax, Hotel Tax, Entertainment Tax, Tax Groundwater, Parking Tax, Street Lighting Tax, Advertising Tax, and Non-Metal and Rock Mineral Tax.
- d. The Planning, Evaluation and Revenue Administration sector has the task of carrying out the preparation of technical policies, the implementation of technical support tasks, monitoring, evaluation and reporting of the implementation of technical support tasks and technical development of the implementation of supporting functions in the areas of Revenue Planning, Evaluation and Administration.

Bapenda's position in the management of local revenue (PAD), has an important role as a coordinator in managing regional income. Regional Revenue is revenue that becomes the authority of the region consisting of Regional Tax, Regional Levies and other legal PAD. The Banyumas Regency Regional Revenue Agency is more specifically managing regional tax.

Regional tax collected by the Banyumas Regency Government consist of hotel tax, restaurant tax, entertainment tax, advertisement tax, parking tax, underground water tax, street lighting tax, non-metallic mineral and rock tax, tax on acquisition of land and building rights, and rural and urban land and building taxes.

In addition to regional tax which are a source of regional income, there are also provincial taxes which contribute to regional income. Pursuant to the provisions of Article 85 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, provincial tax revenue sharing allocated to Regency/City areas includes PBBKB, PAT, and Cigarette Tax revenue sharing.

4.2. Regional Tax Management Pattern

The basic direction of regional autonomy policy in Indonesia is a policy that shifts the domination of the administration of the central government to the regions. Ideally, this should provide opportunities as well as challenges for autonomous regions to improve services to the community in accordance with the aspirations of the community and increase the acceleration of regional development in accordance with the potential of each region. The problem is the relatively low acquisition of regional own-source revenue (PAD), which is an obstacle that must be seriously evaluated by each local government. In addition, in the context of improving service to the community and accelerating development, the contribution of PAD in the APBD structure must always be increased because is one measure of regional independence.

The implementation of regional government affairs will be carried out optimally if the implementation of government affairs is followed by providing sufficient sources of revenue to the regions with reference to the Law on Financial Balance Between the Central Government and Regional Governments, where this law has been repealed by the promulgation of Law Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments on January 5, 2022. Based on this provision, the amount of regional revenue sources is adjusted and aligned with the division of authority between the central government and regional governments.

The enactment of Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments as a refinement of the implementation of financial relations between the central government and regional governments which was previously regulated by Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments and the Law Law Number 28 of 2009 concerning Regional Tax and Regional Levies. Improving financial relations between the Central and Regional Governments is carried out as an effort to create an allocation of national resources that is accountable, efficient, transparent and fair in order to realize equal distribution of public services and increased welfare in all corners of the Unitary Republic of Indonesia.

In Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, CHAPTER II has revised the arrangements regarding the collection of Regional Tax and Regional Levies which are collected by the Provincial Government and Regency Government. The government gives authority to regional governments to collect regional tax and levy by strengthening through restructuring types of taxes, providing new regional tax sources, simplifying types of levies, and harmonization with Law Number 11 of 2020 concerning Job Creation.

It is stated in Article 4 clause 2 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments which states that "Taxes collected by district and city governments consist of:

- a. PBB-P2;
- b. BPHTB;

- c. PBJT;
- d. Advertisement tax;
- e. PATs;
- f. MBLB Tax;
- g. Wallet bird's nest tax;
- h. PKB option; and
- i. BBNKB option

This article changes the tax structure regulated by the previous regulation, namely Law Number 28 of 2009 concerning Regional Tax and Regional Levies. Differences in the Regional Tax Structure are contained in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, including PBJT (Certain Service Goods Tax), PKB Opsen and BBNKB Opsen are nomenclature and sources of new regional taxes for Regency Governments.

On June 16, 2023 the Government stipulated Government Regulation No. 35 of 2023 concerning General Provisions for Regional Tax and Regional Levies (KUP PDRD 2023). This Government Regulation is intended to provide implementation arrangements that complement the various main points of the Tax and Levies policy that have been regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. This Government Regulation also serves as the basis and guideline for Regional Governments in issuing Regional Regulations, Perkada, and/or other implementing regulations in the framework of Tax and Levy Collection, including collection systems and procedures, while still taking into account the conditions and needs of each Region.

Responding to the new policy in the area of regional tax, management needs to be implemented in the framework of managing regional tax in supporting the implementation of development in the Regency. Regional tax management carried out under management by the Government of Banyumas Regency consists of 3 (three) things, namely planning, organizing and actuating. With the management of regional tax management, it is hoped that it can increase regional tax revenues for Banyumas Regency.

The implementation of regional tax management can be divided into 3 (three) matters including:

- a. Process Planning (Planning)

The planning process is basically carried out by the Regional Government based on efforts and efforts to plan how to increase regional tax revenues. Especially by managing various matters related to the implementation of regional tax revenues. Within the framework of the planning process implemented in the implementation of Banyumas Regency Regional tax management, the Banyumas Regency Government makes targets for each Fiscal Year, which are measured each month with an indication of whether it has achieved/fulfilled the targets set.

b. Organizing Process (Organizing)

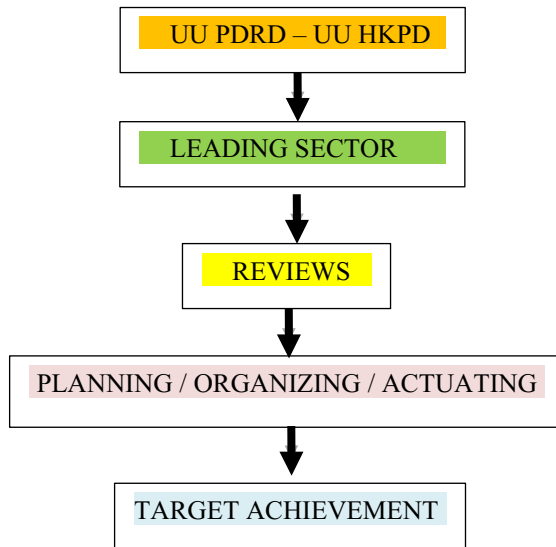
Organizing is the whole process of grouping organs, tools, tasks, responsibilities, or authorities in such a way as to create an organization that can be operated as a unit in order to achieve the goals that have been planned. Organizing is the second organic function of management.

Organizing regional tax in this case involves regional apparatus organizations that have duties and functions in terms of revenue management, as parties or representatives of the Regional Government. The management of regional tax revenues for Banyumas Regency is carried out by the Banyumas Regency Regional Revenue Agency (Bapenda). The task of Bapenda is to collect and manage local sources of revenue in Banyumas Regency. The proceeds from this income are then directly submitted to the Regional Treasury which can then be used to finance governance in the regions.

Based on Banyumas Regent Regulation Number 90 of 2021 concerning the Organization and Work Procedure of the Banyumas Regency Regional Revenue Agency, the organizational structure of Bapenda consists of:

- a. Head of Agency;
- b. Secretariat, consisting of:
 - 1) Sub-section of planning and finance;
 - 2) General and staffing sub-division;
- c. Regional Tax Sector I, consisting of:
 - 1) Sub-sector of stipulation and objection I;
 - 2) Billing sub-sector I;
 - 3) Sub coordinator of registration and data collection I;
- d. Regional Tax Sector II, consisting of:
 - 1) Sub-sector of determination and objection II;
 - 2) Billing sub-sector II;
 - 3) Sub coordinator of registration and data collection II;
- e. Planning, Evaluation and Administration of Revenue, consisting of:
- f. Functional.
 - 1) Revenue inspection and administration sub-sector;
 - 2) Technology development sub-sector and service system;
 - 3) Sub coordinator of planning, evaluation and revenue development;
- g. Process of Implementation (Actuating)

Execution is also called mobilization, in terms of carrying out planning and moving the organization that has been formed. Implementation is the most important part of the management process because of its very fundamental nature and function, because it relates to people.



Regional tax management in Banyumas Regency from 2020 to 2022 obtained the following data:

Table 1.Regional Tax Targets and Realization

No	Jenis Pajak Daerah	Tahun 2020		Tahun 2021		Tahun 2022	
		Target	Realisasi	Target	Realisasi	Target	Realisasi
1	Pajak Hotel	7.247.902.663	2.737.892.676	5.000.000.000	6.661.447.114	11.500.000.000	11.691.202.409
2	Pajak Restoran	13.000.000.000	13.539.859.564	20.000.000.000	19.574.541.425	65.166.838.975	30.341.525.352
3	Pajak Hiburan	1.703.915.475	1.548.035.044	7.300.000.000	663.337.982	3.305.132.025	3.745.164.050
4	Pajak Reklame	3.256.263.025	3.305.739.083	3.000.000.000	3.234.454.505	4.000.000.000	4.446.084.050
5	Pajak Penerangan Jalan	65.000.000.000	67.322.345.799	65.000.000.000	69.076.634.126	79.000.000.000	79.981.345.497
6	Pajak Parkir	1.000.000.000	1.023.470.294	1.000.000.000	1.067.145.250	1.850.000.000	1.954.749.591
7	Pajak Air Tanah	1.218.035.440	1.312.956.369	1.450.000.000	1.535.818.716	1.550.000.000	1.517.619.474
8	Pajak Mineral Bukan Logam dan Batuan	4.132.208.857	5.852.070.118	6.000.000.000	7.642.314.183	10.000.000.000	7.932.886.217
9	Pajak Bumi dan Bangunan Perdesaan dan Perkotaan	60.000.000.000	60.872.218.032	60.000.000.000	60.605.235.205	75.174.500.000	64.804.027.332
10	Bea Perolehan Hak Atas Tanah dan Bangunan	50.000.000.000	51.109.762.850	69.137.970.118	52.470.490.737	56.000.000.000	60.822.550.105

Source:Regional Revenue Board of Banyumas Regency

Based on the list of targets and realization tables above, it is a form of planning and the results of local tax management in Banyumas Regency. Where based on these data, the achievement of targets is influenced by the emergence of Covid-19 from 2020 to 2022 so that the fulfillment of targets has not been fully achieved.

5. Conclusion

The shift in regional tax regulation policies requires a review of the policies that have been implemented. The application of the UU HKPD in 2024 requires the Regional Revenue Agency (Bapenda) of Banyumas Regency as the regional tax management institution (leading sector) make policy adjustments. The regional tax management pattern implemented by management by the Government of Banyumas Regency consists of 3 (three) things, namely planning, organizing and acting. This management pattern is adapted to the new PDRD policy direction as contained in the UU HKPD 2022 and PP PDRD 2023.

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