

LOCAL REGULATION CONSTRUCTION OF REGIONAL TAX PAYMENT BASED ON GOOD PUBLIC SERVICES

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ABSTRACT

This study aims to construct tax payment regional regulations online. The study conducted with this doctrinal method resulted in the following findings: Establishment of regional regulations on PDRD payments is an urgent need, not only in order to minimize the leakage or inaccessibility of PAD targets as a result of abuse of the PDRD collecting apparatus and also mandatory PDRD dishonesty, but more than that in order to improve the process of fulfilling PDRD obligations in accordance with technological developments that facilitate government and public interaction. The minimum material content that is covered in the formation of local regulations related to PDRD payments online includes: the scope of regulation, payment procedures, facilities and payment elements, payment mechanisms, transfer procedures, provisions for sanctions, other provisions. As a suggestion from this paper, it can be stated that the formation of public policies in the form of regulations for online PDRD payments should involve multi-experts, not only legal drafting, but also experts who understand PDRD, and the application of technology in e-government-based government services.

Keywords: local regulation, tax, public services.

A. INTRODUCTION

Regional taxes and levies (PDRD) are one of the sources of regional revenue (PAD) that are used to finance development. PDRD is in the first position and the main source of PAD. However, compared to the tax payment system other than those that are under the authority of the regency/city, fundamental changes have been made with the modern system, namely paying taxes online (electronics), calculating and depositing taxes themselves, from anywhere, and at any time without having to go to the office/agency appointed as the place to pay the said tax. Whereas PDRD payments are still manual, fully implemented with contact and communication between humans so that the abuse of power is very open by paying the PDRD on an agreement with the collector not on the basis of the obligation paid.

The modernization of taxation using the existing e-system-based information technology such as e-registration, e-billing, e-SPT, and e-filing is expected to improve the more effective control mechanism supported by the implementation of a code of ethics by the directorate general escort behavior in carrying out tasks. The E-System is the latest method issued by the DGT in tax services. In this method, the entire series of tax payments can be accessed through the internet which has been integrated with the tax office. E-Registritikon is a method for registering online. E-filing is a method for filling SPT online. E-SPT is a method to be able to download SPT forms online and can be filled in and sent back. E-billing is a method for paying taxes online or through the ATM by entering the billing code that will be received by the taxpayer. With this latest method, it is expected that it can provide convenience for taxpayers because the whole set of methods can be accessed wherever and whenever by taxpayers.

Collection and payment of PDRD online is a form of public service based on good public services that aims to provide the best public services to answer the needs of the community in the use of technology. The legal product that will become the basis for online PDRD payments that will be carried out by this research is the first model initiated in the formation of regional regulations. Throughout the initial search, none of the regional administrations in Indonesia found that applying the PDRD payment system online, in contrast to licensing, for example, has been widely implemented in the regions, including of course Bandar Lampung.

B. RESEARCH METHODS

This research is done by corridor of doctrinal research which only use secondary data. The legal research model is a comprehensive and analytical study of primary legal materials and secondary legal materials. The problem approach uses a statutory approach and a conceptual approach (Mahmud: 2005). The data were analyzed qualitatively by describing the data generated from the research into the form of explanation systematically so as to obtain a clear picture of the problem under study, the results of data analysis then concluded deductively.

C. DISCUSSIONS AND RESULTS

Mardiasmo stated that in the framework of implementing financial autonomy and decentralization, regional governments are expected to have greater independence. Even so, until now there are still many obstacles faced by regional governments in

relation to the increase in regional revenues themselves. First, the high level of regional needs (fiscal need) that is not balanced with the fiscal capacity (fiscal capacity) that is owned by the region, thus giving rise to a fiscal gap. Secondly, the quality of public services is of concern, resulting in public service products that can be sold to the public, responded negatively. This situation led to the reluctance of the community to obey local taxes and levies. Third, the weak infrastructure of public infrastructure and facilities. Fourth, reduced funding from the center (DAU is insufficient). Fifth, the potential for PAD that is not close to the real condition has not been known.

The regional government according to Mardiasmo, is expected to increase PAD to reduce dependence on funding from the center. The importance of increasing this PAD is to strengthen independence (autonomy) and local discretion. Local governments must take important steps to increase revenues by calculating the potential of real PAD. For this purpose, a systematic and rational calculation of PAD is needed (Mardiasmo, in Yuswanto: 2012).

Mardiasmo argues that to increase fiscal capacity is actually not only about PAD, because increasing fiscal capacity is basically an optimization of regional revenue sources. Therefore, it is not necessary to make a dichotomy between PAD and balance funds. In this connection it needs to be understood that increasing fiscal capacity does not mean the same as a large amount of budget, because the budget that is made large but not managed with (does not meet the principle of value for money) will cause problems such as budget leakage. The important thing is to optimize the budget, because the role of regional government will be more facilitator and motivator in driving development in the region. One step in optimizing the budget is to increase the amount of regional revenue from the PAD sector.

Sources of regional income in the form of PAD, among others, come from the results of regional taxes. According to Article 1 number 10 of Act Number 28 of 2009, regional tax is a mandatory contribution to the region owed by an individual or entity that is compulsory under the Law, by not receiving direct compensation and being used for the Regional needs for the greatest possible prosperity people. Article 2 paragraph of Law Number 28 of 2009 states that the distribution of types of taxes in the provinces and districts/cities as presented in table one.

Table 1: Distribution of Regional Taxes

No.	Provincial Taxes	Regency/City Taxes
1.	Vehicle Tax	Hotel Tax
2.	Transferring Names of Motorized Vehicles Tax	Restaurant Tax
3.	Fuel of Motor Vehicle Tax	Entertainment Tax
4.	Surface Water Tax	Advertisement Tax
5.	Cigarette Tax	Road Lighting Tax
6.		Non-Metallic Minerals and Rocks Tax
7.		Parking Tax
8.		Groundwater Tax
9.		Swallow Bird Nest Tax
10.		Rural and Urban Land and Building Tax
11.		Obtaining Land and Building Rights Tax

The legal basis of regulation (juridical basis) cannot be separated from the existence of Indonesian constitutional foundation which is based on law. The State of Indonesia is a State based on law (Rechstaat) not based on power (Machtstaat) (Green Mind, 2009). Therefore, every product of the laws and regulations that are made must fulfill the procedures stipulated by the law by fulfilling the principles contained in the breath of the state of law.

The juridical foundation is a consideration or reason that illustrates that regulations are established to overcome legal problems or fill legal gaps by considering existing rules, which will be amended or which will be revoked in order to ensure legal certainty and a sense of community justice.

Thus if it is applied, the juridical foundation is the legal basis (yuridische gelding) which becomes the basis of authority (bevoegdheid or competentie) in making legislation. Does the authority of a certain official or institution/body have a legal basis determined in the legislation or not (Ridwan, 2003).

The legal basis for the establishment of regional regulations as referred to in item 39 of Attachment II of Law 12/2011 is Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia, Law on Regional Formation and Law on Regional Government, and numbers 40 Appendix II of P3 Law which mentions Legislation Regulations under the 1945 Constitution of the Republic of Indonesia which directs the establishment of Legislation, the Laws and Regulations are contained in the legal basis.

Thus, the legal basis of formation based on the rules contained in Appendix II, specifically number 39 and 40 of Law 12 Number 2011 are:

1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia Unitary State;
2. Law Number 6 of 1983 concerning General Provisions and Tax Procedures;
3. Law Number 19 of 1997 concerning Tax Collection with Forced Letters;
4. Law Number 14 of 2002 concerning the Tax Court;
5. Law Number 17 of 2003 concerning State Finance;
6. Law Number 1 of 2004 concerning State Treasury;
7. Law Number 33 of 2004 concerning Financial Balance Between the Central Government and Regional Government;
8. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies;
9. Law Number 12 of 2011 concerning Establishment of Legislation Regulations;
10. Law Number 23 Year 2014 concerning Regional Government;
11. Government Regulation Number 58 of 2005 concerning Management of Regional Finance;
12. Government Regulation Number 79 of 2005 concerning Guidelines for Guiding and Supervising the Implementation of Regional Government;
13. Government Regulation Number 91 of 2010 concerning Types of Regional Taxes Based on the Determination of Regional Heads or Own Paid by Taxpayers;
14. Government Regulation Number 74 of 2011 concerning Procedures for the Implementation of Rights and Fulfillment of Tax Obligations;
15. Government Regulation Number 46 of 2013 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers with Certain Gross Circulations;
16. Minister of Finance Regulation Number 184/PMK.03/2007 concerning Determination of Payment Maturity Date and Tax Deposit, Determination of Tax Payment Place, Determination of Payment Maturity Date and Tax Deposit, Determination of Tax Payment Place, and Payment, Deposit and Reporting Procedure Taxes, as well as procedures for repayments and postponement of tax payments;
17. Minister of Finance Regulation Number 32 / PMK.05 / 2014 concerning Electronic State Revenue System;
18. Minister of Home Affairs Regulation Number 80 of 2015 concerning Establishment of Regional Legal Products.

In accordance with the provisions of Article 14 of Law 12 Number 2011, the content of the Provincial Regulation and Regency/City Regional Regulations contain content in the framework of implementing regional autonomy and co-administration tasks and accommodating regional special conditions and/or further elaboration of higher legislation.

1. Payment Procedures
This chapter covers the arrangement of matters related to the procedure of obtaining e-Billing or PDRD payment code numbers that mengurur a nominal amount that will be deposited through a particular bank, or using e-banking applications, which are more flexible.
2. Means and Payment Elements
Including arrangements regarding payment/depositing tax transactions and/or regional levies as referred to in Article 8 paragraph (2) can be done through Perception Bank/Post, Automated Teller Machines (ATM), Internet Banking and EDC.
3. Payment Mechanism
Arrange matters related to the mechanism of tax payment/deposit through Perception Teller Bank/Post by using PBBPP SSP/SSP, or e-banking facilities.
4. Transfer Procedure
This arrangement is intended to provide a way out for errors in the input of deposit/tax data collected through the Transfer procedure in the administration of regional taxation/levies.
5. Provisions on Sanctions
The regulation of sanctions is intended to be nothing but to provide a deterrent effect for the mandatory PDRD which covers the obligation to pay the PDRD that is due. The type of sanctions is of course adjusted to the legislation in the field of taxation that applies nationally, from fines, prevention from abroad and gezzeling. however, the consideration is to give more sanctions to the aspects of the return of regional finances that are not paid so that when there is good faith in paying it, it is not important to impose sanctions for its nature.
6. Other Provisions
Is regulating the period of billing implementation made online by the mandatory PDRD. The billing expiration refers to the same enforceability for taxpayers collected nationally, for example PPh 21, which is one month from the time of manufacture.

D. CONCLUSIONS

Establishment of regional regulations on PDRD payments is an urgent need, not only in order to minimize the leakage or inaccessibility of PAD targets as a result of the misuse of PDRD collection officials and also mandatory dishonesty of PDRD, but more than that in order to fulfill the PDRD obligations according to technological developments that facilitate interaction

government and public. The minimum material content that is covered in the formation of local regulations related to PDRD payments online includes: the scope of regulation, payment procedures, facilities and payment elements, payment mechanisms, transfer procedures, provisions for sanctions, other provisions. As a suggestion from this paper, it can be stated that the formation of public policies in the form of regulations for online PDRD payments should involve multi-experts, not only legal drafting, but also experts who understand PDRD, and the application of technology in e-government-based government services.

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