

The Role Of Local Government In Tax Collection And Regional Retribution In DKI Jakarta Province

Fahrid¹, Raihan^{2*}

^{1,2} Jakarta Islamic University, Indonesia

*Corresponding Author:

Email: raihan17@gmail.com

Abstract.

The Role of Local Governments in the Collection of Regional Taxes and Levies in DKI Jakarta Province Based on Law No. 1 of 2022 concerning Financial Relations Between the Central and Regional Governments. First, to find out and analyze the ability of local governments in collecting regional taxes and levies in DKI Jakarta Province and how the process of implementing the collection of Regional Taxes and levies. Second, the scope of research on the role of local governments in collecting regional taxes and levies in DKI Jakarta Province. The third research method is to use qualitative research methods that are normative. Fourth, Research Results that discuss about. Regions are authorized to manage national resources available in their territories and are responsible for maintaining environmental sustainability in accordance with the law. The authority of the Government in collecting taxes and regional levies has been determined by applicable laws and regulations, DKI Jakarta tax revenues and levies. Fifth, the conclusion of the DKI Jakarta Regional Revenue Agency (Bapenda) recorded the realization of DKI Jakarta tax revenue from January to the end of June of Rp 22.35 trillion. This amount is equivalent to 42.79% of DKI Jakarta's 2023 tax revenue target of IDR 52.23 trillion. The realization of these revenues has increased compared to the same period in the previous year. In the same period in 2022, DKI Jakarta's tax revenue only reached IDR 14.42 trillion. The tax revenue of Rp 22.35 trillion came from 13 types of regional taxes and 3 types of regional levies.

Keywords: Local Government in Tax and Levy Collection.

I. INTRODUCTION

Development in Indonesia, especially DKI Jakarta, has included an era of reform that demands transparency and autonomy in various fields of life both in the central, regional and private governments. Starting with the fall of president Suharto in 1998, the reforms have ushered in a new chapter in the course of its history. The word reform itself means to reformat all orders that are contrary to the democratic principles of justice.¹ Special Capital Region of Jakarta (DKI) as the capital of the Unitary State of the Republic of Indonesia and also as the center of government whose growth is very fast. With the birth of Law No. 32 of 2004, DKI Jakarta has special autonomy in the form of single autonomy where autonomy is only at the provincial level, this characteristic distinguishes DKI Jakarta Province from other provinces.² Judicial, monetary and fiscal, religious and other fields as stipulated in laws and regulations. In Law No. 34 of 2000 in Article 1 sub 13 it is stated there that collection is a series of giants starting from collecting data on objects and subjects of taxes or levies, determining the amount of taxes or levies owed to tax collection activities or levies to taxpayers or levy payers and supervising deposits.³ Because lately it is no longer seen whether the supervision applied by the Regional Government in this case is the DKI Jakarta Regional Government is still running or not because everything seems vaguely not transparent anymore. In Law No. 1 of 2022 concerning Financial Relations Between the Central Government and the Government, Budget is meant by Regional Revenue is money that enters the Regional treasury. Regional Revenue means all the rights of the Region that are recognized as net worth enhancers in the relevant fiscal year period.⁴ Regional expenditures are all obligations of the Region that are recognized as a deduction from the value of net worth in the relevant fiscal year period. Financing is any receipt that needs to be paid back and/or expenses that will be

received back, both in the relevant financial year and in subsequent fiscal years. In Law No. 1 of 2022 concerning Financial Relations Between the Central Government and the Government of Blood, Regional taxes and regional levies in Part One of Tax Paragraph 1 Types of Taxes Article 4 Paragraph (1) Taxes collected by provincial governments consist of: (a). PKB; (b). BBNKB; (c) PAB; (d) PBBKB; (e) PAP; (f.) Cigarette Tax; and (g) MBLB Tax Opsen. Paragraph (2) Taxes collected by the district/city government consist of: (a) PBB-P2; (b) BPHTB; (c) BJPT; (d) Tax -13- (e). Billboard Tax; (c) PAT; (f) MBLB Tax; (g) Swallow Sarang Tax; (h) Opsen PKB; and (i) Opsen BBNKB. Taxes as referred to in paragraph (1) and paragraph (21) are levied by regions at the same level as provincial regions that are not divided into autonomous districts/cities. Besides discussing the issue of regional revenue through retribusi perparkiran juga penulis akan memaparkan mengenai Pajak Pembangunan I yang includes: Hotel and Restaurant Tax, Entertainment Tax, Billboard Tax and Land and Building Tax collected in DKI Jakarta.

II. METHODS

In connection with the problems that have been formulated previously and associated with the theory of the household system / regional autonomy in the framework of decentralization, this research method uses the Normative Juridical method, namely by referring to legal norms contained in laws and court decisions and legal norms that exist in society.⁵

In addition, the author also uses qualitative research methods, first the author takes the following steps:

This type of research is included in the type of empirical research, namely research on law in its implementation, research in this itself when associated with the theme / concept is normative in the processes, principles, and procedures used. However, basically this research is not entirely normative considering the cases to be discussed in this writing occur in the actual scope.⁶

Nature of Research This research is analytical descriptive, by describing the applicable laws and regulations and associated with legal theories, in its implementation technology related to the problems to be studied through this method will also describe and describe the facts that actually occur as a reflection of the implementation of laws and regulations and legal principles associated with legal theories and peraktek its implementation in Regional Taxes and Levies.⁷

Primary Data Source, which is data obtained directly from the source at the Special Capital Region Jakarta Opinion Office, South Jakarta City Opinion Office. Skunder data, namely data obtained from official documents, books related to the problems discussed in this author, research results in the form of reports, laws and regulations which are divided into:

Skunder legal materials, which provide explanations of primary legal materials such as literature literature, magazines, newspapers / daily news, law journals both nationally and internationally accredited, seminar papers and so on related to the problems to be discussed in the writing of this author.

Tertiary legal materials, namely legal materials that provide guidance on primary legal materials and skunder such as: dictionaries, legal kams, and the like related to the issue to be discussed.

III. DISCUSSION

Tax and Levy Collection Mechanism in DKI Jakarta

That the levy is a source of revenue that relies heavily on the service sector, while during the economic crisis until now it has not improved because the hardest hit economic eye is the service sector. Revenue from the regional levy sector is the receipt of services provided by the government to the community, including those that are quite prominent such as health services, cleaning services, motorized vehicle testing, use of recreation and sports places, as well as levies derived from Building Permit (IMB) services to parking retributions that only provide minimal contribution even though from the parking levy

sector it is estimated that it can Giving a very large contribution but in reality all of it did not reach the desired target. All of that is inseparable from the individual factors and can also be seen how the mechanism run by the Regional Government in this case, especially the DKI Jakarta Regional Government in anticipating it.⁸ Meanwhile, the mechanism for collecting regional levies as a source of local original income has all been handed over to each region marked by the issuance of Law No. 32 of 2004 concerning Regional Government which is stated in Article 10 paragraph (1) stated that regions are authorized to manage national resources available in their territories and are responsible for maintaining environmental sustainability in accordance with the law.⁹ Regions have the right to Regional Original Revenue (PAD) and what is meant by Regional Original Revenue in accordance with the Explanation of Article 3 of Law No. 33 of 2004 is revenue obtained by regions from sources within their own territory which are collected based on Regional Regulations. So it is also included in the collection of retibustion daerah which is all provided to their respective regions or provinces as for Regional Original Revenue (PAD):

1. Tax results
2. Regional levy proceeds
3. The results of processing the wealth of the separated regions (among others, profit share, dividends, sales of shares belonging to the daerah).
4. Other local original income (e.g. grants and receipts from other regions).¹⁰

That the Central Government in the case of levy collection is only as a supervisor or as receiving accountability from the Regional Government as stipulated by Law No. 22 of 1999 Jo Law No. 32 of 2004 concerning Regional Government in Article 8 paragraph (1) which states. That the government authority handed over to the regions in the context of decentralization must be accompanied by the handover and transfer of financing, facilities and infrastructure as well as human resources in accordance with the authority handed over.¹¹ So the mechanism for collecting taxes and levies in DKI is all managed by the Regional Government both at level I and level II is the Governor or Regional Head to carry out the management and implementation of parking in the Region, namely BP. Parking lots in each Local Government level I or II. Then, after the restoration of the parking levy, it has been collected into the Regional Treasury of each region whose use is to finance its own area, namely to build other development facilities and infrastructure. And the more levies both from regional levies and from regional taxes collected by the DKI Jakarta Regional Government, the community instead of prospering people still the poorer and no longer trust the government, both central and regional. Financial Balance Policy of Central Government and Regional Government. Fiscal decentralization policy in Indonesia in accordance with Law Number 33 of 2004, basically aims to: First, the continuity of fiscal policy in the context of macroeconomic policy. Second, to minimize the inequality that occurs between central government finances and regional finances by increasing regional taxing power. Third, correcting inequality between regions in their financial capacity, which is still relatively highly variable in financial capacity between regions.

Fourth, Accountability, Effectiveness, and efficiency in order to improve the performance of local governments. Fifth, Improving the quality of service to the community. Sixth, There is public participation in decision making in the public sector (democratization).¹² The policy to overcome fiscal gaps between regions is carried out by transferring funds from the Central Government to the Regions through the concept of Regional needs (fiscal needs) compared to Regional potential (fiscal capacity), where Regional needs that exceed their fiscal capacity will be closed by transferring funds from the Central Government. In this context, fund transfers through the Special Allocation Fund (DAK) will be able to correct horizontal gaps by increasing regional fiscal capacity. Without the transfer of the General Allocation Fund (DAU), the fiscal capacity of the District cannot meet its needs. In general, the regional capabilities of both

provinces and districts / cities are below their fiscal needs. DAU distributed to Provinces and Districts/Municipalities has been able to increase the ability of Regional fiscal capacity. Although the increase in fiscal capacity comes from the transfer of the Central Government through DAU.

Theoretically, four types of fiscal policy are known, namely the functional finance, the managed budget approach, the stabilizing budget and the balanced budget approach).¹³Based on this concept of functional finance, government expenditures, taxes and loans are considered separately. On the one hand, government spending is determined by taking into account indirect effects on national income, especially those related to increased employment opportunities. On the other hand, the imposition of taxes is not used to increase state revenues but is used to regulate the activities and productivity of the private sector. In the budget concept based on the managed budget approach, government spending, tax collection and borrowing are aimed at achieving economic stability. The direct relationship between government spending and tax collection is always maintained. Then to avoid or minimize economic instability, adjustments are always made in the budget, so that at some time the budget can be made a deficit or surplus adjusted to the situation at hand. The concept of budget stability (the stabilizing budget) is called automatic budget stabilization because it emphasizes automatic mechanisms in fiscal politics. The adjustment of government revenues and expenditures automatically occurs by itself and directly stabilizes the economy in such a way without direct government interference intentionally or planned.¹⁴The budget concept based on a balanced budget approach emphasizes¹⁵ the necessity of a balance between revenue and expenditure.

This approach always maintains a balanced budget. In accordance with Law Number 32 of 2004 and Law Number 33 of 2004, the balance of central and regional finances in the context of implementing fiscal decentralization contains the understanding that the regions are given the authority to utilize their own financial resources and are supported by financial balance between the Center and the Regions. In the explanation of Law Number 33 of 2004, it is stated that the establishment of a law on financial balance between the central government and regional governments is intended to support funding for the handover of affairs to local governments as stipulated in the law on Regional Government. Financial balance between the Government and Regional Government includes the distribution of finances between the central government and local governments in a proportional, democratic, fair, and transparent manner by taking into account the potential, conditions, and needs of the regions. The government essentially carries out three main functions, namely the distribution function, stabilization function, and allocation function. The distribution function and stabilization function are generally more effective and appropriately carried out by the Government, while the allocation function by the Regional Government is more aware of the needs, conditions, and situation of the local community. The division of these three functions is very important as a basis for determining the basics of financial balance between the Government and Regional Government.

In order to implement regional autonomy, the real and responsible handover, delegation, and assignment of government affairs to the regions must be followed by regulation, distribution, and fair use of national resources, including financial balance between the Government and Regional Government. As an autonomous region, the administration of government and services is carried out based on the principles of transparency, participation, and accountability. Funding for government administration to be carried out efficiently and effectively and to prevent overlapping or unavailability of funding in a field of government, funding for government administration is regulated. The administration of government which is the regional authority is financed from the Regional Budget (APBD), while the implementation of government authority which is the responsibility of the Government is financed from the State Budget (APBN), either the central authority is concentrated to the Governor or assigned to the Regional Government and / or Village or other designations in the framework of assistance duties. Furthermore, in the context of

governance and services to the community based on the principle of decentralization, the Regions are given the authority to collect taxes / levies and provide revenue sharing and financial assistance (grants) or known as the Balancing Fund.

The main sources of regional financing for the implementation of fiscal decentralization include:

Local Revenue

One form of the implementation of fiscal decentralization is the provision of revenue sources for regions that can be explored and used by themselves according to their respective potentials. Regional Original Revenue (PAD) aims to give authority to Regional Governments to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of Decentralization. The Balancing Fund aims to reduce fiscal gaps between Government and Local Government and between local governments. Meanwhile, Regional Loans aim to obtain sources of financing in the context of implementing Regional Government affairs.

Regional Original Revenue (PAD) comes from regional taxes, regional levies, the results of segregated regional wealth management and other legitimate PAD which includes:¹⁶

1. proceeds from the sale of unseparated regional wealth;
2. current account services;
3. interest income;
4. the profit of rupiah exchange rate difference against foreign currencies, and
5. commissions, deductions, or other forms as a result of the sale and/or procurement of goods and/or services by the regions.

Regional authority to collect taxes and levies is regulated by Law Number 34 of 2000 which is a refinement of Law Number 18 of 1997 and followed up with implementing regulations with PP Number 65 of 2001 concerning Regional Taxes and PP Number 66 of 2001 concerning Regional Retribution. Based on the aforementioned laws and Government Regulations, Regions are given the authority to collect 11 types of taxes and 28 types of levies. The determination of the type of tax and levy is based on the consideration that the type of tax and levy is generally levied in almost all regions and is a type of levy that theoretically and in practice is a good type of levy.

Authority of Local Government in Tax and Levy Collection

The right to manage and manage one's own household also implies the meaning of "self-study".¹⁷ This means that regions must have their own sources of income, including those sourced from local original revenues, namely taxes and levies. The authority to impose levies is not only a source of income, but also symbolizes the freedom to determine for yourself how to manage and manage the households of the area concerned.¹⁸

Thus it can be seen that the regency/city area is financially very dependent on the center. According to Bagir Manan, this increase in financial dependence occurs due to several things:¹⁹

1. The service affairs that must be carried out by local governments are increasingly widespread in accordance with the development of state tasks to realize general welfare and the tendency of the center to hand over these affairs to the regions.
2. Regional financial resources are limited. In Indonesia, this limitation has never been updated regarding regional sources of income. Various sources due to various influences, developments and regional circumstances have become ineffective.
3. The central government provides subsidies rather than giving up sources of income. With subsidy resources, control over the regions can be implemented effectively.

Such authority given to the regions should be balanced with adequate financial capacity so that it will reduce the level of dependence on the center. To reduce assistance / subsidies from the center, one way done

by the state is to study in depth the potential of regional taxes and levies owned, to then be used as a basis for consideration in formulating the type and linkup space of authority that must be owned.

The authority to explore one's own financial resources has been affirmed in the Explanation to Law No. 32 of 2004, as follows:²⁰

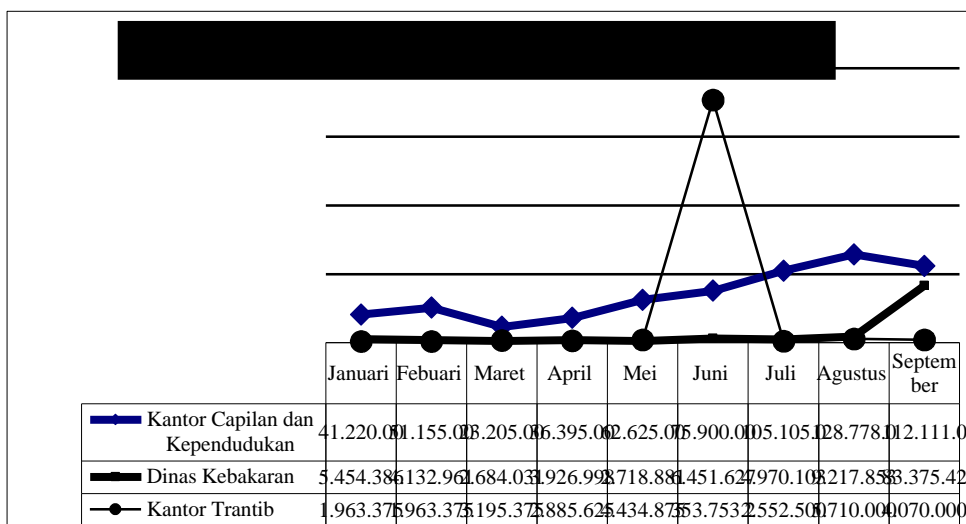
1. To carry out broad, real and responsible regional autonomy, it requires the ability and ability to explore its own financial resources, which is carried out by a balance between the Central and Regional Governments and between Provinces and Districts / Municipalities which is a prerequisite in the local government system.
2. In order to organize regional autonomy, the financial authority attached to each government authority becomes a regional authority.

The above provisions can also be found in the general explanation of Law No. 33 of 2004, namely "The sources of financing for the implementation of decentralization consist of local original revenues, balancing funds, regional loans and other legitimate revenues. The source of local original revenue is the source of regional finance extracted from the area concerned consisting of local tax proceeds, regional levies, and other legitimate local original revenues". This is in line with the General Explanation of Law No. 34 of 2000, which states "although various types of taxes have been stipulated in this law, districts/cities are given the opportunity to explore potential financial resources by determining types of taxes and levies other than those stipulated and adjusted to the aspirations of the community".²¹ Implementation of Development Tax Collection -1 The DKI Jakarta Regional Revenue Agency (Bapenda) recorded the realization of DKI Jakarta tax revenue from January to the end of June of Rp 22.35 trillion.

This amount is equivalent to 42.79% of DKI Jakarta's 2023 tax revenue target of IDR 52.23 trillion. The realization of these revenues has increased compared to the same period in the previous year. In the same period in 2022, DKI Jakarta's tax revenue only reached IDR 14.42 trillion. The tax revenue of Rp 22.35 trillion came from 13 types of regional taxes and 3 types of regional levies. Here is a chart of local tax revenue from January to June.²² Development tax revenue I is through Hotel tax revenue in the 2023 fiscal year January to June 2023 of Rp. 1,500,000,000,000,000,- (one trillion five hundred billion rupiah) while revenue through Restaurant tax is Rp. 3,750,000,000,000,- (Three trillion seven hundred and fifty billion rupiah) income through entertainment tax of Rp. 600,000,000,000 (Six hundred billion rupiah) so the total revenue from development tax I is Rp. 5,850,000,000,000,- (Five trillion eight hundred and fifty billion rupiah)²³

1. Through Billboard Tax.

The target of Billboard tax revenue in the 2022 fiscal year is Rp.1,000,000,000,000,000, (One trillion rupiah) is being realized at Rp.517,170,278,837,- or 97.90% when compared to last year's revenue which amounted to Rp. 40,140,646,861, - there was a decrease of Rp. 1,466,853,000.00 or 35.76% this was due to a decrease in taxpayers who did not extend their billboard permits.²⁴



Source: Dipenda Mayor of South Jakarta 2023

The DKI Jakarta Regional Revenue Agency (Bapenda) recorded the realization of DKI Jakarta tax revenue from January to the end of June of Rp 22.35 trillion. This amount is equivalent to 42.79% of DKI Jakarta's 2023 tax revenue target of IDR 52.23 trillion. The realization of these revenues has increased compared to the same period in the previous year. In the same period in 2022, DKI Jakarta's tax revenue only reached IDR 14.42 trillion. The tax revenue of Rp 22.35 trillion came from 13 types of regional taxes and 3 types of regional levies. Here is a chart of local tax revenue from January to June

Table 3. DKI JAKARTA TAX AND RETRIBUTION REVENUE REPORT

Jenis Pajak / Jenis Retribusi	Target / Rencana	Realisasi Penerimaan	Realisasi
Pajak Kendaraan Bermotor (PKB)	9,600,000,000,000	4,379,253,456,975	45,62 %
Bea Balik Nama Kendaraan Bermotor (BBN KB)	6,250,000,000,000	3,102,527,827,300	49,64 %
Pajak Bahan Bakar Kendaraan Bermotor (PBB-KB)	1,400,000,000,000	827,070,403,914	59,08 %
Pajak Rokok	810,000,000,000	348,122,317,629	42,98 %
Pajak Hotel	1,500,000,000,000	790,359,251,832	52,69 %
Pajak Restoran	3,750,000,000,000	1,824,840,122,550	48,66 %
Pajak Hiburan	600,000,000,000	297,725,522,467	49,62 %
Pajak Reklame	1,000,000,000,000	517,666,897,463	51,77 %
Pajak Penerangan Jalan (PPJ)	800,000,000,000	434,860,196,845	54,36 %
Pajak Parkir	800,000,000,000	230,360,830,296	28,80 %
Pajak Air Tanah (PAT)	90,000,000,000	35,083,799,560	38,98 %
Pajak Bumi Dan Bangunan Perdesaan dan Perkotaan (PBB-P)	9,700,000,000,000	5,167,959,672,684	53,28 %
Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	7,300,000,000,000	2,382,773,963,340	32,64 %
Retribusi Jasa Umum	132,424,404,100	61,302,296,626	46,29 %
Retribusi Jasa Usaha	161,664,824,000	36,274,787,862	22,44 %
Retribusi Perizinan Tertentu	305,910,771,900	109,394,485,614	35,76 %
LLPAD	8,031,023,659,701	1,805,963,231,625	22,49 %
JUMLAH PAJAK	43.600.000.000.000	20.338.604.262.855	46,65 %
JUMLAH RETRIBUSI	600.000.000.000	206.971.570.102	34,50 %
JUMLAH LLPAD	8.031.023.659.701,00	1.805.963.231.625,21	22,49 %
JUMLAH TOTAL	52,231,023,659,701	22,351,539,064,582	42,79 %

Data from Bapenda DKI Jakarta 2023

From the graph, it can be seen that there are 5 types of taxes that have reached realization above Rp 1 trillion. Restaurant tax revenue reached Rp 1.82 trillion, Land and Building Rights Acquisition Duty (BPHTB) amounted to Rp 2.38 trillion, Motor Vehicle Name Return Duty (BBNKB) reached Rp 3.10 trillion, Motor Vehicle Tax (PKB) which reached Rp 4.37 trillion and the type of regional tax with the largest realization was P2 Land and Building Tax of Rp 5.16 trillion.²⁵ Meanwhile, the type of tax with the highest revenue in percentage terms is Motor Vehicle Fuel Tax which reached 59.08%. Total revenue from Motor Vehicle Fuel Tax in the first semester reached Rp 827 billion from the target tax revenue of Rp 1.4 trillion. With the realization of DKI Jakarta's tax revenue increasing in the first half of 2023, it is hoped that the DKI Jakarta Provincial Government can continue to improve efficiency and effectiveness in tax revenue management and strengthen policies that can encourage and grow awareness of the DKI Jakarta community to fulfill their tax obligations. The Role of Local Government in the Collection of Regional Taxes and Levies in DKI Jakarta As is the case with other DKI Jakarta regions such as Central Jakarta, South Jakarta, West Jakarta, North Jakarta and Thousand Islands. The East Jakarta region has the same authority as others, namely those concerning local original revenue, financial balance between the central government and regional governments, and also the linnya. Here the author will explain the authority of the central government and regional government in collecting the parking levy.

The power and authority of the Regional Government is actually a delegation from the Central Government to the Regions. So when viewed in terms of the Central Government, the autonomous Regional Government is an organ of the central government. However, when viewed in terms of regional government, the regional government is an autonomous government. This can be seen from the appointment of regional heads. The appointment is set by the central government. Therefore, the duties and authorities of the autonomous regional government must be clearly explained. Thus, there will be no two joint obligations in a government implementation carried out jointly by the Central Government and also by the Regional Government or not at all done, both by the Central Government and by the Regional Government must pay attention to the balance between the obligations given to the regions and the structure of the Regional Government. With the authority between the central government regarding local government, there must also be supervision carried out by the government to local governments. That the central government's authority towards regional governments is included in monitoring because supervision is very important to ensure the implementation of government policies and development plans in general. Supervision carried out by the central government on the overall implementation of duties and authorities that have been given by the Central Government to Regional Governments includes the following::²⁶

1. Government sector
2. Field of supervision;
3. Finance and equipment;
4. Development field;
5. Regional housing sector;
6. Foundation fields and others determined by the Minister of Home Affairs.

This government authority covers the power in various fields and in various aspects of government, such as the Regional Government (Province). The authority in the framework of decentralization includes Article 7 paragraph (1) of Law No. 22 of 1999 Jo Law No. 32 of 2004 concerning Regional Government that the power in all fields of government, except foreign policy, security defense, judicial, monetary and fiscal, religious and other fields.²⁷ As contained in Article 9 paragraph (1) of Law No. 34 of 1999 which stipulates that "the powers of the DKI Jakarta provincial government include expertise in all fields of government, except in the fields of foreign policy, security defense, perdilan, monetary and fiscal, religion and other fields as stipulated in laws and regulations".²⁸ In Law No. 34 of 1999 concerning the Government of the Special

Province of the Capital of the Republic of Indonesia Jakarta in Article 9 paragraph (1) states that: The power of the DKI Jakarta provincial government includes expertise in all fields of government, except for the interests in the fields of foreign policy, defense, justice, security, monetary and fiscal, religion and other fields as regulated in laws and regulations.²⁹ Meanwhile, Article 9 paragraph (3) in Law No. 34 of 1999 concerning the Special Provincial Government of the Capital of the Republic of Indonesia Jakarta states: The power of the DKI Jakarta provincial government includes the ability to determine all local government policies, in supervising the implementation of policies and determining regional revenue and expenditure budgets.³⁰ Law No. 34 of 1999 concerning the Provincial Government of the Special Capital Region of the Republic of Indonesia Jakarta, in Article 29 paragraph (3), budget power, as referred to in Article 9 paragraph (3) consists of:

1. The budget of each municipality and administrative district is stipulated in the budget of the special capital region of Jakarta.
2. Budget management, as referred to in letter a, is carried out by the Mayor / Regent in accordance with the provisions of laws and regulations.³¹

Dab Article 7 paragraph (2) of Law No. 22 of 1999 concerning regional autonomy which states that the benefits of other fields as referred to in paragraph (1), include policies on national planning and macro control of national development, financial balance funds, state administration systems and lembaga perekonomian negara, pembinaan dan pembayaran sumber daya manusia, pendayagunaan sumber daya alam serta teknologi tinggi yang strategis, konservasi dan standarisasi nasional.

And in the Governor's Decree No. 42 of 1999 concerning the implementation of parking facilities for the public outside the road body in the DKI Jakarta area in Article 2, the Governor of the Regional Head is authorized to stipulate:

1. Permit to operate parking facilities for the public;
2. Types of parking facilities for the public;
3. Parking class in public facilities;
4. Location of parking facilities for the public.
5. Parking fees;

Procurement, placement and operation of parking facilities in public parking, parking entrance signs, parking fee signs.³² That the Governor as the head of the region has absolute authority to regulate this parking lot and it is clear that the central government is only a supervisor of the running of the wheels of government. As stated by C.S.T.Kansil, S.H. in his book on local government in Iandonesi states that the central government's supervision of the running of local government is very important because the supervisory function guarantees the implementation of government policies and development plans in the past.

IV. CONCLUSION

Tax Collection and Levy Mechanism for the Special Capital Region of Jakarta The mechanism for collecting regional levies as a source of local original revenue has all been handed over to each region with the issuance of Law No. 32 of 2004 concerning Regional Government which is stated in Article 10 paragraph (1) stated that regions are authorized to manage national resources available in their territories and are responsible for maintaining environmental sustainability in accordance with the law. Regions have the right to Regional Original Revenue (PAD) and what is meant by Regional Original Revenue in accordance with the Explanation of Article 3 of Law No. 33 of 2004 is revenue obtained by regions from sources within their own territory which are collected based on Regional Regulations. So it is also included in the collection of retibustion, all of which are provided to their respective regions or provinces as for Regional Original

Revenue (PAD) Tax results, Regional levy results, Separated regional wealth processing results (among others, profit share, dividends, sales of shares owned by the daerah, Other regional original income (e.g. grants and receipts from other regions). The authority of the local government in collecting taxes and levies has been determined by the applicable laws and regulations, tax revenues and levies of DKI Jakarta. The DKI Jakarta Regional Revenue Agency (Bapenda) recorded the realization of DKI Jakarta tax revenue from January to the end of June of Rp 22.35 trillion. This amount is equivalent to 42.79% of DKI Jakarta's 2023 tax revenue target of IDR 52.23 trillion. The realization of these revenues has increased compared to the same period in the previous year. In the same period in 2022, DKI Jakarta's tax revenue only reached IDR 14.42 trillion. The tax revenue of Rp 22.35 trillion came from 13 types of regional taxes and 3 types of regional levies. Here is a chart of local tax revenue from January to June.

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