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## Understanding the Legal Politics of Regional Tax Regulations: Navigating Regional Autonomy in Post-Tax Reform in Indonesia

Article	Abstract
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### INTRODUCTION

The formal structure of taxation in Indonesia dates back to the Dutch colonial era. However, It was not until 1983, with the launch of tax reform, that the country fully repealed colonial tax laws and regulations.<sup>1</sup> The main goal of this national tax reform was to enhance fiscal independence in financing national development, thereby improving the economy boosting and competitiveness.

<sup>1</sup> Hariyanto, Idamatussilmi, and Daud Rismana, "The Government's Role in Legal Protection of Land Ownership: Urutsewu Case," *Legality : Jurnal Ilmiah Hukum* 32, no. 2 (August 6, 2024): 277–91, <https://doi.org/10.22219/LJIH.V32I2.34254>.

In this context, Ján Dobrovič noted that Slovakia, through its own tax reform process, aimed to create an effective tax system that enhances the country's effectiveness and competitiveness.<sup>2</sup> In this context, Indonesia's tax reform sought to create a fairer and more reasonable tax burden, encouraging citizens to fulfill their tax obligations willingly. This reformed tax system emphasized simplicity, equity and certainty.

Before the reform, the framework of local taxes was established under the Emergency Law No. 11 of 1957 concerning Local Tax Regulations. This law granted regions the authority to establish, modify, and eliminate local taxes through regional regulations, in line with the mandate of Article 56 of Law No. 1 of 1957 concerning the Principles of Local Government.<sup>3</sup>

As Indonesia transitioned into the New Order period, local tax regulations were governed by Article 55 and Article 58 of Law No. 5 of 1974, which identified local taxes as a key source of regional revenue, provided they were enacted in accordance with local regulations and received the necessary approvals.

During this era, local tax provisions largely followed the framework set by Law No. 11 of 1957. It was not until 1997 that local taxes were comprehensively addressed in Law No. 18 of 1997, which governed Local Taxes and Levies. Despite the centralized nature of the New Order government, local taxes played a crucial role in providing regional income, although their implementation was not fully optimized. The policies governing local taxes were always aligned with the broader local government policies the principles of regional autonomy, continuing up until the enactment of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies. This alignment is consistent with Law No. 23 of 2014 concerning Regional Government, which underscored the principle of regional autonomy, ultimately empowering local governments to increase their regional revenues.<sup>4</sup>

As we entered 2022, a significant shift occurred in the relationship between local government regulations and local taxes, highlighted by the introduction of Law No. 1 of 2022, known as the HKPD Law, which governs Financial Relations Between the Central Government and Local Governments. This new law aims to fulfill the mandate outlined in Article 18A, paragraph (2) of the 1945 Constitution of the Republic of Indonesia, which calls for a legal framework to guide financial relations between these governing bodies. The development of the HKPD Law was mentioned by the need to enhance financial relationship between the central and local governments functioned under the previous laws—especially, Law No. 33 of 2004 concerning Financial Balance and Law No. 28 of 2009 concerning Regional Taxes and Levies (PDRD Law). To achieve this improvement, the HKPD Law repealed both Law No. 33 of 2004 and Law No. 28 of 2009, recognizing that updates were necessary to align with current conditions.

The HKPD Law introduces essential policies regarding the types of taxes that fall under the jurisdiction of local governments. One key reform is the restructuring of five types of consumption-

<sup>2</sup> Ján Dobrovič, "Trends in Management Development during the Reform of the Tax Administration of the Slovak Republic," *International Journal of Accounting* 2, no. 1 (2014): 11–17; Sheila Kusuma Wardani Amnesti et al., "Enhancing Sustainable Development Efficiency Through a Single Smart City Platform: A Cost-Benefit Policy Perspective from Indonesia," *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, May 2025, 151–69, <https://doi.org/10.24090/volksgeist.v8i1.12584>.

<sup>3</sup> Muhammad Mutawalli Mukhlis et al., "Regional Autonomy System: Delegation of Authority and Power of Regional Government in Indonesia in the Study of Fiqh Siyasa," *Al-Istinbath: Jurnal Hukum Islam* 9, no. 2 (September 30, 2024): 505–26, <https://doi.org/10.29240/JHI.V9I2.9709>.

<sup>4</sup> Hari Dharmawan, "Ius Constituendum Pengaturan Terhadap Oknum Wajib Pajak Yang Tidak Melakukan Kewajiban Membayar Pajak Di Kota Depok," *Jurnal Suara Hukum*, Vol. 4, No. 2, 2023, p. 332.

based Regency Taxes into a single category called PBJT (Tax on Land and Building for Agricultural Use). This reclassification aims to accomplish several important goals: (i) harmonizing Tax objects between central and local taxes; (ii) simplifying tax administration processes; (iii) improving the oversight of integrated tax collection by local authorities; and (iv) making it easier for citizens to meet their tax obligations, ultimately promoting a more business-friendly environment. Article 187 of the HKPD Law allows for a transition period of up to two years for regional governments to adjust their regulations in line with the new law, providing legal tolerance until January 5, 2024.

The introduction of the HKPD Law in early 2022 was clearly a deliberate move. As noted in its rationale, specifically in point (g) there was a recognized need to improve upon Law No. 28 of 2009 concerning Regional Taxes and Levies to better reflect the evolving circumstances and enhance the implementation of fiscal decentralization.<sup>5</sup>

The replacement of the 2009 PDRD Law has significantly influenced the direction of tax administration policies in the regions.<sup>6</sup> Local taxes play a crucial role in generating revenue for local governments, which means the regions will continually strive to optimize their income from this sector. However, improving tax collection is not solely the responsibility of the government; it also requires raising awareness and educating the community and taxpayers. As noted by Akanksha Khurana, effective taxpayer education and public awareness campaigns should be spearheaded by the Central Government. This includes organizing public workshops, training sessions, and seminars in each state, along with establishing a robust monitoring system to address issues related to improper registrations and refund process.<sup>7</sup>

Local revenue across Indonesia can be categorized into several types: Local Revenue, Local Original Revenue, Local Taxes, Local Levies, income from Local Government-Owned Enterprises, and other legitimate Local Original Revenues. Here is a snapshot of revenue realization for Local Governments throughout Indonesia.<sup>8</sup>

**Table 1: Realization of Revenue of Regency/City Governments throughout Indonesia by Type of Revenue**

No	Type of Receipt	Revenue Realization of Regency/City Governments in Indonesia by Type of Revenue (Thousand Rupiah)			
		2019	2020	2021	2022
1.	REGIONAL INCOME	841.070.899.795	779.154.944.869	809.996.659.784.490	800.730.215.956.660
2.	Local Revenue	124.517.905.393	115.139.328.866	130.556.335.882.440	143.353.658.883.470
3.	Local Tax	64.822.598.306	54.105.231.830	60.453.018.466.205	74.573.526.116.017
4.	Regional Retribution	8.042.041.404	7.159.855.746	7.121.500.757.813,5	11.041.129.872.813

<sup>5</sup> Hariyanto Hariyanto et al., “Legal Ambiguities Surrounding the Role of Regional House of Representatives in Indonesia’s Regional Autonomy Framework,” *Legality : Jurnal Ilmiah Hukum* 33, no. 2 (May 8, 2025): 334–60, <https://doi.org/10.22219/LJIH.V33I2.38409>.

<sup>6</sup> Nasrullah et al., “Reconstructing the Indonesian Legal System through the Lens of Maṣlaḥah Mursalah,” *Al-Manahij: Jurnal Kajian Hukum Islam*, June 2025, 117–32, <https://doi.org/10.24090/mnh.v19i1.7861>

<sup>7</sup> Akanksha Khurana dan Aastha Sharma, “Goods and Services Tax in India-A positive reform for indirect tax system,” *International Journal of Advanced Research* Vol. 4, No. 3, 2016, p. 505

<sup>8</sup> Badan Pusat Statistik, “Realisasi Penerimaan Pemerintah Provinsi Seluruh Indonesia Menurut Jenis Penerimaan,” 2022.

No	Type of Receipt	Revenue Realization of Regency/City Governments in Indonesia by Type of Revenue (Thousand Rupiah)			
		2019	2020	2021	2022
5.	Proceeds of Local Owned & Managed Companies	4.625.840.498	4.606.451.370	5.583.610.932.696,5	6.508.466.492.294
6.	Other valid local revenue	47.027.425.185	49.267.789.920	57.398.205.725.728	51.230.536.402.349

*Source: Central Bureau of Statistics, 2022.*

The table above shows that local taxes, as one of the sources of local revenue, have a strategic position and serve as the main support compared to other sources of PAD. Although there was a decline in realization in 2020, local taxes still recorded the highest realization, and in the following year, the realization of local tax revenue increased again.<sup>9</sup>

According to Edi Slamet Irianto, taxes are pivotal in driving development and enhancing democratic processes within the economy. Granting taxation authority to regional governments is vital for aligning these efforts with the democratization process. By empowering local governments to determine tax objects, establish tax bases, and collect and utilize tax revenues, we can significantly strengthen their role in local development initiatives.<sup>10</sup> Local taxes, as a major source of funding for community needs, contribute substantially to local revenue.<sup>11</sup>

Mukul G. Asher has pointed that Indonesia's decentralization journey carries profound implications for its fiscal system and political economy. While the initial steps towards decentralization have been smoother than anticipated, considerable challenges still hinder the achievement of its intended objectives.<sup>12</sup>

Given the recent regulatory changes that have constrained local governments' authority in managing local taxes, there is a preassigned need to reassess local policies.<sup>13</sup> This leads us to a critical question: What should local tax regulation look like in the context of regional autonomy following tax reform in Indonesia? Addressing this question has inspired the research titled "Legal Politics of Regional Tax Regulations in The Framework of Implementing Regional Autonomy Post-Tax Reform in Indonesia."

## RESEARCH METHODS

This study adopts a normative juridical research method to explore the legal politics surrounding regional tax regulations.<sup>14</sup> The data collected are analyzed using a qualitative approach,

<sup>9</sup> Imam Asmarudin et al., "Initiating the Reform of Principle Norms in the Formation of Laws in Indonesia," *Jurnal IUS Kajian Hukum Dan Keadilan* 12, no. 2 (August 19, 2024): 208–26, <https://doi.org/10.29303/IUS.V12I2.1390>.

<sup>10</sup> Irianto Edi Slamet, *Pajak Negara dan Demokrasi, Konsep dan Implementasinya di Indonesia* (Yogyakarta: Laksbang Mediatama Yogyakarta, 2009), p. 242.

<sup>11</sup> D L Afifah et al., "Optimization of Tax Revenue in East Java: An Empirical Analysis of Spatial Durbin Error Model," *Journal of Physics: Conference Series*, Vol. 1872, No. 1, 2021, p. 1.

<sup>12</sup> Mukul G Asher, "The Role of Property Tax in Fiscal Decentralization in Indonesia," *Policy and Society* Vol. 21, No. 2, 2002, p. 39.

<sup>13</sup> Hariyanto Hariyanto, Ahmad Rezy Meidina, and Mabarroh Azizah, "Decentralization and the Fulfillments of Children's Rights: Challenges and Opportunities for Local Government in Indonesia," *Lex Scientia Law Review* 8, no. 2 (November 30, 2024): 677–706, <https://doi.org/10.15294/LSLR.V8I2.14373>.

<sup>14</sup> Mochammad Rizky Eka Aditya et al., "The Problem of Interfaith Marriage in Indonesia: A Juridical-Normative Approach," *El-Usrah: Jurnal Hukum Keluarga*, Vol. 6, No. 2, 2023, p. 458.

which is grounded in the researcher's insights and experience, as well as the specific nature of the issues at hand.<sup>15</sup> The qualitative method is particularly beneficial in constructing social realities and emphasizing interactive processes and events,<sup>16</sup> allowing for greater flexibility in shaping the research steps. To gather data, this research employed a combination of techniques, including interviews, focus group discussions (FGDs), document analysis, and observational methods. Throughout the study, data processing and analysis took place continuously, enabling a dynamic and responsive approach to understanding the topic. The process began with clarifying the data to ensure consistency and accuracy. This was followed by theoretical abstraction, where information and facts were distilled into fundamental statements. By comparing the findings and deepening the understanding of their implications, a comprehensive and ongoing analysis was achieved throughout the research process.

## ANALYSIS AND DISCUSSION

### Development of Local Tax Regulations

During the New Order era, local tax policy was primarily governed by Article 58 of Law No. 5 of 1974 concerning Regional Government. This article laid out key provisions for local taxes and levies, stating that:

1. The basic principles for Regional Taxes and Levies would be established by this law.
2. The collection of these taxes and levies would be specified in Regional Regulations.
3. Regional Regulations would come into effect only after being ratified by the appropriate authority, and they would not have retroactive effect.

Throughout this period, local tax regulations continued to operate under the outdated Law No. 11 of 1957 concerning General Regulation on Local Taxes. It was not until May 23, 1997, that significant progress was made with the enactment of Law No. 18 of 1997 concerning Local Taxes and Levies. This new law marked an important reform in the structure of taxation and the collection of levies at the local level.<sup>17</sup> According to the PDRD Law, if a specific region wanted to introduce a new type of local tax, it had to be included in a government regulation.

As Indonesia entered the reform period in 1998, regional governance was redefined by Law No. 22 of 1999 concerning Regional Government. The taxation framework also evolved, with Law No. 18 of 1997 being amended by Law No. 34 of 2000 concerning This amendment aimed to align with the taxation policies with the changing direction of regional governance. However, to further refine these policies, Law No. 34 of 2000 was eventually repealed in favor of Law No. 28 of 2009, which established a new framework for Regional Taxes and Levies (PDRD Law 2009).

The regulations concerning local taxes in Law No. 28 of 2009 represents a significant step in the decentralization of government authority, as this law transfers the power to determine local taxes and levies from the central government to local governments. This shift not only empowers

<sup>15</sup> Anselm Strauss and Juliet Corbin, *Basics of Qualitative Research* (Beverly Hills: Sage publications, 1990).

<sup>16</sup> Lawrence Newman, *Social Research Methods : Qualitative and Quantitative Approachs* (Boston: Allynand Bacon, 1994).

<sup>17</sup> Naqiyah et al., "Polygamy Legal Politics in Southeast Asian Muslim Countries: Legal Pluralism and Qur'anic Perspectives," *Al-Manahij: Jurnal Kajian Hukum Islam*, May 2025, 51–64, <https://doi.org/10.24090/mnh.v19i1.13201>.

local authorities but also expands the types of taxes they can implement, which in turn can lead to an increase in local revenue.

Local taxes play a dual role: they serve as a primary source of funding for local governments (fulfilling a budgetary function) and act as instruments for regulatory purposes (fulfilling regulatory function). Since these taxes are essential for financing local government activities, the expectation is that the introduction of Law Number 28 of 2009 will enable local governments to boost their revenues and effectively manage their expenses.<sup>18</sup>

The enactment of the 2009 PDRD Law exemplifies Indonesia's commitment to fostering regional independence in funding development. This Law represents a strategic milestone in strengthening the policy of fiscal decentralization, particularly in improving financial relationships between the central and local governments. As part of ongoing efforts to enhance this system, the law focuses on three key areas: refining the collection system for local taxes and levies, granting greater authority to local governments in taxation matters (especially empowering local taxation), and improving oversight effectiveness. The chronological development of local tax regulation in Indonesia is as follows :

**Table 2: Development of Local Tax Regulations**

No	Name of law	Number of Local Tax Types and Characteristics
1.	Drt Law No. 11 Year 1957 on General Regulation of Local Taxes	There are 11 types of local taxes Open List
2.	Law No. 18 of 1987 on Regional Taxes and Levies	There are 6 types of local taxes Open List
3.	Law No. 34 of 2000 on the Amendment to Law of the Republic of Indonesia No. 18 of 1987 on Regional Taxes and Levies	There are 6 types of local taxes Open List
4.	Law No. 28 of 2009 on Local Taxes and Levies	There are 11 types of local taxes Closed List

*Source: research results*

The evolution of local tax regulations in Indonesia demonstrates that these provisions are governed by specific laws. Often, local tax regulations reflect the policy direction of local government administration. This means that the philosophy and rationale behind local tax provisions are closely tied to government policies that aim to support the effective functioning of local governance. The legal framework surrounding local tax regulation aligns with and bolsters the obligations of local governments as they implement regional autonomy.

The limitations for operational definitions of local taxes outlined in various tax legislations will consistently reflect the patterns of local government administration at the time, as illustrated in the following table:

<sup>18</sup> Andi Najemi and Mohamad Rapik, "Islamizing Environmental Law in Indonesia; Rethinking the Green Fatwa," *Jambe Law Journal* 7, no. 1 (August 2024), <https://doi.org/10.22437/home.v7i1.290>.

**Table 3: Linkage of Local Tax Regulation and Regional Autonomy Policy**

PDRD LAW	LOCAL GOVERNMENT LAW
<p>Law No. 18 of 1987 as amended by Law No. 34 of 2000 on Regional Taxes and Levies. Ps. 1 point (6) Local taxes, hereinafter referred to as taxes, are compulsory contributions made by individuals or entities to the Region without balanced direct rewards, which can be imposed based on applicable laws and regulations, which are used to finance the regional government and regional development;</p>	<p>1. Law No. 22 Year 1999 on Local Government Widespread autonomy by giving districts/cities full authority to manage resources that can be used as a source of income for the region. Law No. 32 Year 2004 on Local Government 2. Regional Autonomy is implemented by providing broad, real, and responsible authority to the Regions in a proportional manner which is realized by the regulation, distribution, and equitable utilization of national resources, as well as the balance of Central and Regional finances.</p>
<p>Note :</p> <ol style="list-style-type: none"> <li>1. The 1999 Local Government Act was a reaction to the government reform movement that replaced the centralized 1974 Local Government Act. The direction of regional governance was dominated by a desire for regions to be independent.</li> <li>2. The PDRD Law No. 18 of 1987 in conjunction with Law No. 34 of 2000 was still used as the regulation on PDRD during the Local Government Law 199 and Local Government Law 2004. This shows that local government administration still places PDRD as an economic instrument used to finance governance and development and has not favored the interests of the community.</li> <li>3. Opening space for freedom to the government through legislation to create new types of levies</li> </ol>	
<p>Law No. 28 Year 2009 on PDRD Ps. 1 point (10): Local Taxes, hereinafter referred to as Taxes, are mandatory contributions to the Region owed by individuals or entities that are compelling based on the Law, with no direct reward and are used for Regional purposes for the greatest prosperity of the people.</p>	<ol style="list-style-type: none"> <li>1. Law No. 32 Year 2002 and replaced</li> <li>2. Law No. 23 Year 2014 on Local Government <ul style="list-style-type: none"> <li>- Implementation of local government directed to accelerate the realization of community welfare through improved services, empowerment, and community participation, as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, and the distinctiveness of a region within the unitary state system of the Republic of Indonesia..</li> </ul> </li> </ol>
<p>Note:</p> <ol style="list-style-type: none"> <li>1. The implementation of local government as a result of the 1998 reform was corrected by the 2014 Local Government Law by giving a portion to improving services and fulfilling community welfare.</li> <li>2. he 2000 PDRD Law was replaced by the 2009 PDRD Law directing local tax collection for the greatest prosperity of the people.</li> <li>3. Local tax policy is emphasized to be based on the law and is a closed list.</li> <li>4. There is an affirmation of earmarking tax on several types of local taxes that show the seriousness of the government to allocate local tax proceeds for the fulfillment of community welfare.</li> </ol>	

<p>LAW NO. 1 Year 2022 HKPD Ps. 1 point (21) Local Taxes, hereinafter referred to as Taxes, are mandatory contributions to the Region owed by individuals or entities that are compelling based on the Law, with no direct reward and are used for Regional purposes for the greatest prosperity of the people. Article 4 paragraph (2): Type of restructuring is carried out, namely:</p> <ol style="list-style-type: none"> <li>1. Specific Goods and Services Tax (PBJT)</li> <li>2. Opsen Motor Vehicle Tax (PKB)</li> <li>3. Opsen Motor Vehicle Title Transfer Fee (BBNKB) 3.</li> </ol>	<ol style="list-style-type: none"> <li>1. The 2014 Local Government Law was corrected by Law 11 of 2020 on Ciptaker. There is a normative affirmation in the 2020 Ciptaker Law that gives central authority over taxation policies in the regions.</li> </ol>
<p>Note :</p> <ol style="list-style-type: none"> <li>1. The HKPD 2022 Law is a law product as an implementation of the policy directions outlined by the government and reflects central policies related to the philosophy of drafting the 2020 Ciptaker Law, namely to attract investment, provide ease of licensing and business, and create jobs.</li> <li>2. The direction of local tax policy has changed along with the abolition of the 2009 PDRD Law and is based on or becomes part of the HKPD Law.</li> <li>3. The types of local taxes contained in the HKPD Law have reformulated the types of local taxes which in their implementation must be stated in 1 (one) local regulation.</li> </ol>	

**Source:** *processed research results*

The enactment of Law No. 11 of 2020 concerning Job Creation has brought several legal challenges, particularly concerning regional governance. One significant issue lies in Article 174 of the Job Creation Law, which states, “With the enactment of this law, the authority of the minister, head of an institution, or regional government that has been stipulated in the law to implement or form laws and regulations must be interpreted as the implementation of the President’s authority.” This provision suggests that the authority of local governments is now viewed as an extension of presidential power.<sup>19</sup>

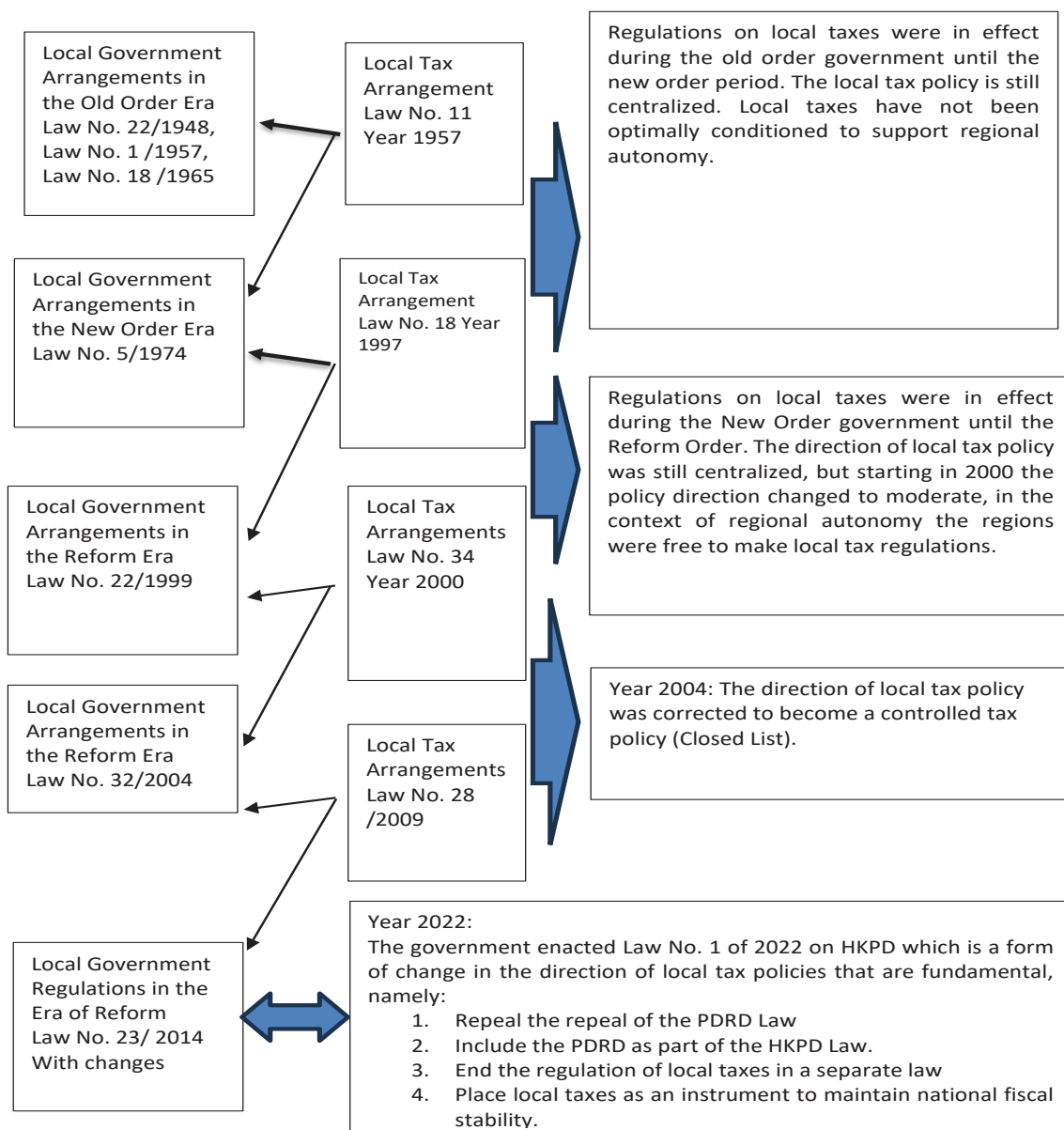
Previously, regional policies were meant to be grounded in Norms, Standards, Procedures, and Criteria (NSPK) determined at the local level based on statutory regulations. However, under the Job Creation Law, the NSPK are now set by the central government. While local governments still retain some authority as part of the broader government system, their implementation must align with the NSPK established by the Central Government. This shift aims to standardize service quality across regions and is intended to support the law’s overarching goals: attracting investment, simplifying licensing and business processes, and ultimately creating jobs.

This shift in taxation policy underscores a clear move towards a top-down approach, making the central government’s dominance quite apparent. The law is not only designed for practicality and certainty; it also strives to promote justice and fairness for taxpayers and to ensure equitable

<sup>19</sup> Hariyanto Hariyanto, Mabarroh Azizah, and Nurhidayatuloh Nurhidayatuloh, “Does the Government’s Regulations in Land Ownership Empower the Protection of Human Rights?,” *Journal of Human Rights, Culture and Legal System* 4, no. 2 (May 28, 2024): 391–421, <https://doi.org/10.53955/JHCLS.V4I2.222>.

treatment for the fiscal system.<sup>20</sup> As noted by Magdalena Jarczok, the principle of equity in tax law comprises two key concepts: “vertical equity” and “horizontal equity.” Horizontal equity means that taxpayers in similar situations should be treated equally. Originally articulated by R.A. Musgrave, this principle emphasizes that the tax burden should be distributed fairly among individuals in similar financial circumstances.<sup>21</sup>

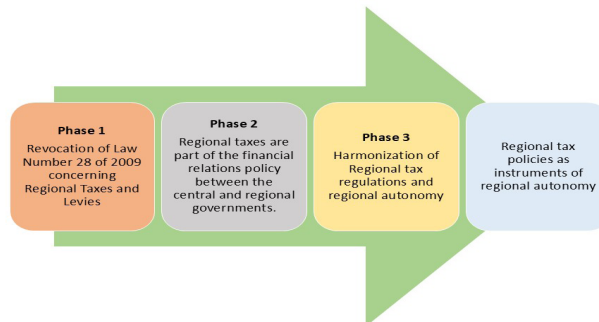
Schematically, the national legal products on local taxes when associated with the implementation of local government can be described in the following scheme:



<sup>20</sup> Siti Kunarti et al., “The Legal Politics of Outsourcing and Its Implication for the Protection of Workers in Indonesia,” *Sriwijaya Law Review* 8, no. 1 (January 2024): 1, <https://doi.org/10.28946/slrev.Vol8.Iss1.2750.pp1-19>.

<sup>21</sup> Magdalena Jarczok-Guzy, “The principles of tax law equality in the context of direct taxation,” *Journal of Economics and Management* Vol. 30, No. 4, 2017, p. 75.”title”:”The principles of tax law equality in the context of direct taxation”,”type”:”article-journal”,”volume”:”30”,”uris”:”[”http://www.mendeley.com/documents/?uuid=e2f200b2-d74c-4e70-ba5d-2ea98a2a90b1”]”,”mendeley”: {”formattedCitation”:”Magdalena Jarczok-Guzy, “The Principles of Tax Law Equality in the Context of Direct Taxation,” <i>Journal of Economics and Management</i> 30 (2017

**Figure 1.** Roadmap of taxation policies to be implemented by the government to achieve taxation development



### New Dimensions of Local Tax Regulation

The recent enactment of Law No. 1 of 2022 concerning Financial Relations Between the Central Government and Local Governments (HKPD Law) marks a significant shift in Indonesia's approach to local tax regulation. This new law revokes both Law No. 28 of 2009, which focused on local tax and levies, and Law No. 33 of 2004, which governed financial relations between the central and regional governments. The motivation behind this change is the need for a fair, harmonious, and accountable framework for governing financial relationships that aligns with the principles of Pancasila and the 1945 Constitution of the Republic of Indonesia. As stipulated in Article 18A, paragraph (2) of the Constitution, it is essential that financial relations, public services, and the utilization of natural resources between the central and regional governments are conducted in a just and harmonious manner according to the law.<sup>22</sup>

The HKPD Law, by incorporating the content related to Regional Taxes and Levies, sets a new historical precedent for local taxation regulation in Indonesia. As noted earlier, local taxes are a vital source of local revenue, playing a crucial role in the implementation of regional autonomy. Therefore, policies related to local taxes should align with and support the broader governance strategies at the regional level.

With the introduction of the HKPD Law, the relationship between local tax policies and the functioning of local governments has shifted. The provisions governing local taxes, which are meant to empower local governments, are now closely tied to national financial policies that fall under the purview of the central government.

This trend towards central oversight began in earnest in 2011 with the enactment of Government Regulation No. 10 of 2011 pertaining to local taxes and levies. Article 2, paragraph (1), letter a. of this regulation indicates that its purpose is to reinforce the role of local governments in supporting the National Fiscal Policy. The necessity for regions to align with national economic policy is further underscored by the central government's authority to evaluate both draft local regulations and existing local regulations.<sup>23</sup>

<sup>22</sup> Muhammad Solikhudin et al., "Political-Legal Strategies in Regulating Interfaith Marriage: An Analysis of Supreme Court Circular Letter in Indonesia," *Jurnal Ilmiah Al-Syir'ah* 22, no. 2 (December 2024): 262, <https://doi.org/10.30984/jis.v22i2.3237>.

<sup>23</sup> Ris'An Rusli et al., "Rechtsstaat from the Perspective of Al-Ghazali and Ibn Khaldun," *International Journal of Law and Society* 4, no. 1 (2025): 1–21, <https://doi.org/10.59683/ijls.v4i1.106>.

Normative restrictions on the applicability of regional taxes began to take shape in 2021 with the introduction of Government Regulation No. 10 of 2021. This regulation, which focuses on Regional Taxes and Levies, aims to facilitate ease of doing business and regional services. Article 2, paragraph (1), letter a. of this regulation states that its purpose is to strengthen the role of Regional Governments in supporting National Fiscal Policy.

The General Elucidation of regulation highlights that effectively implementing strategic policies to boost investment and create jobs requires better alignment between the Central Government and Local Governments. This is particularly important for accelerating national strategic projects and streamlining local tax administration while promoting ease of doing business.

The specific restrictions regarding local taxes are outlined in Article 2 of Government Regulation No. 10 of 2021. Paragraph (1) emphasizes the dual objectives of this regulation: (a) to enhance the role of Local Governments in support of National Fiscal Policy, and (b) to facilitate the simplification of licensing as well as improve regional services. Additionally, paragraph (2) details the scope of this regulation, which includes:

1. adjusting tax and levy rates;
2. evaluating draft local regulations and existing local regulations pertaining to taxes and levies;
3. supervision of local regulations concerning taxes and levies;
4. offering incentive support for implementing ease of doing business; and
5. enforcing administrative sanctions.

When we connect the enactment of the HKPD Law of 2022 to the Indonesian Constitution, it becomes evident that there has been a shift in the interpretation of mandates found in the 1945 Constitution. Article 23A clearly states that “Taxes and other levies that are compelling for state purposes are regulated by law.” This implies that taxes must be governed by specific laws dedicated to taxation, rather than being treated as part of general legislative frameworks. In other words, taxes should be distinctly addressed in legislation that focuses solely on tax regulation, asserting their importance and separate nature within the legal system.

In contrast to the original mandate of Article 23 of the 1945 Constitution—which stated in paragraph (2) that “All taxes for state purposes are based on law”—the phrase ‘based on law’ indicates that tax collection needs a legal foundation. This means that it is sufficient for there to be a law providing the framework for tax collection, without necessarily requiring that this law specifically detail the nature of the taxes.<sup>24</sup>

The enactment of the HKPD Law represents a clear expression of the Central Government’s political will to exert stronger control over the regulation of taxes and levies at the local level. This mention is evident in the General Elucidation, which states that the government can adjust tax and levy rates to create nationally applicable standards. Moreover, it grants the authority to supervise and evaluate local regulations that might hinder the investment climate and ease of doing business.

From a regulatory standpoint, we have seen several significant changes in local tax policy, including a simplification of tax types and a notable shift in authority that was once managed mainly

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<sup>24</sup> Rofi Wahanisa et al., “From Justice to Politics: The Constitutional Court’s Role in Structured and Systematic Election Violations,” *Lex Scientia Law Review* 9, no. 1 (May 2025), <https://doi.org/10.15294/lslr.v9i1.21103>.

by local governments.<sup>25</sup> Under these new regulations, the central government is now responsible for determining local tax policy, which is expected to enhance overall community welfare. Although these policies are locally focused, their implications for investment in Indonesia are substantial. As highlighted by Johannes Glorinus Saragih, Indonesia, as a developing country, continues to require substantial foreign investment to build infrastructure and improve national welfare. By offering tax incentives, the government aims to attract investments that will stimulate economic growth, create jobs, and boost national competitiveness. Therefore, it is crucial for the government to design tax incentives in a way that minimizes the potential impact of Pillar Two, especially if it wants to draw in foreign investment.<sup>26</sup>

The introduction of the HKPD Law has significantly changed how local taxes and levies are managed in Indonesia. By granting regions more autonomy and recognizing local taxes and levies as vital sources of local revenue, the Central Government aims to encourage areas to tap into their local tax potential. However, in practice, realizing this goal can be quite challenging.<sup>27</sup> As key feature of the HKPD Law is that the Central Government retains the authority to assess various aspects of tax management. This includes reviewing tax rates, evaluating drafts of local regulations, and reviewing the legitimacy of existing local regulations. If local governments do not comply with these evaluations, the law outlines specific penalties.

Another important aspect of the HKPD Law is the restructuring of local taxes. It consolidates five types of consumption-based taxes into a single category called the Specific Goods and Services Tax (PBJT). This restructuring aims to achieve several goals: (i) harmonizing tax objects between central and local taxes to prevent overlapping tax collection; (ii) simplifying tax administration, making it more efficient so that the benefits outweigh the cost of collection; (iii) enhancing the capability to monitor integrated tax collections within regions; and (iv) easing the process for individuals and businesses to meet their tax obligations, which also supports a smoother business environment. In addition to integrating local consumption-based taxes, the PBJT broadens the range of taxable activities, including valet parking services, recreational facilities, and the rental of sports infrastructure.

Furthermore, the government has authorized specific taxes—called Opsen Taxes—to be collected at both provincial and district/city levels. These include Vehicle Tax (PKB), Transfer of Motor Vehicle Tax (BBNKB), and Mining Business License Tax (MBLB). The Opsen taxes for PKB and BBNKB effectively transfer some provincial tax revenue back to the regions, which is intended to enhance regional autonomy without overburdening taxpayers. Tax revenues from these Opsen will contribute to regional budgets, providing greater certainty in revenue generation and flexibility in spending at each level of government. Additionally, the introduction of the MBLB Tax Opsen is anticipated to bolster the regulatory framework for mining activities in the regions, enhancing local government's ability to oversee such operations. This will ultimately lead to improved management of regional finances, as planning, budgeting, and execution of regional

<sup>25</sup> Ihza Ibrahim, "Legal Standing of the Applicant in Constitutional Court Decision Number 90/PUU-XXI/2023," *Khuluqiyya: Jurnal Kajian Hukum Dan Studi Islam*, September 2024, <https://doi.org/10.56593/khuluqiyya.v6i2.135>.

<sup>26</sup> Johannes Glorinus Saragih, "Adapting Indonesia's Tax Incentive Strategy In The Post Pillar Two Era," *Journal of Tax Policy, Economics, and Accounting (TAXPEDIA)* Vol. 1, No. 2, 2023, p. 137.

<sup>27</sup> Farah Tarisya Ayuningtias, "Green Investment Practices and Challenges in Indonesia's Investment Legal System," *Khuluqiyya: Jurnal Kajian Hukum Dan Studi Islam*, 2025, 29–44, <https://doi.org/https://doi.org/10.56593/khuluqiyya.v7i1.166>.

budgets (APBD) become more robust. The emphasis on Open Taxes also encourage broader tax base expansion efforts by provincial and district/city governments, reinforcing local governments' roles in enhancing their tax system.

### Regional Tax Law Policy

Local governments are units of administration that have the authority to manage various governmental affairs, treating them as their own responsibilities. This type of governing body is often referred to as an autonomous region, and the right to manage these affairs is known as autonomy.<sup>28</sup>

For local government to function effectively, it is crucial that they have adequate revenue sources. Following the principle of decentralization, regions are empowered to create their own policies and govern their affairs autonomously.<sup>29</sup>

When Law No. 33 of 2004 was enacted regarding the financial balance between the Central Government and regional governments, it emphasized that Regional Original Revenue is generated from regional taxes, levies, management of local assets, and other legitimate local income. The goal of this framework is to provide regions the flexibility needed to finance the implementation of regional autonomy, reflecting the core principle of decentralization.<sup>30</sup>

The push for greater regional independence is also evident in the 2009 Local Tax and Levies (PDRD) Law, which aimed to broaden the tax base and introduce new types of taxes. The General Explanation of this law highlights that expanding the local tax base involves not only enhancing existing taxes and devolving some central taxes but also adding new categories of taxes.<sup>31</sup>

With the introduction of the HKPD Law in 2022, there has been a shift in the political direction of local tax management. The rationale behind the HKPD Law indicates that regional taxation should not merely focus on exploring new local revenue sources. Instead, it should aim for a harmonious fiscal policy alignment between the Central Government and local regions. This approach is essential for ensuring the delivery of optimal public services and maintaining fiscal sustainability.

The Indonesian Regional Budget Posture published by the Directorate General of Fiscal Balance at the Ministry of Finance provides insightful data on local tax revenue for regency and city governments in Indonesia. Here are the figures: In 2021, local tax revenue amounted to Rp. 199,306,000,000, which was 91.63% of the target. In 2022, revenue increased to Rp.

<sup>28</sup> Janpatar Simamora and Risma Elfrida Esther Manik, "Legal Politics in Combating Corruption During Indonesia's Era of Regional Autonomy," *Journal of Indonesian Legal Studies* 10, no. 1 (August 2025): 135–64, <https://doi.org/10.15294/jils.v10i1.3885>.

<sup>29</sup> Gde Made Swardhana and Seguito Monteiro, "Legal Policy of State Financial Losses Arrangement In A State-Owned Enterprise," *BESTUUR* 11, no. 1 (June 2023): 171, <https://doi.org/10.20961/bestuur.v11i1.61326>.

<sup>30</sup> Suhadi Suhadi, Dani Muhtada, and Andi Gazly Satrya Amal, "Legal Reconstruction of the Establishment of Places of Worship in Indonesia: A Legal-Political Analysis within the Framework of Land Use and Spatial Planning Law," *Journal of Indonesian Legal Studies* 9, no. 2 (December 2024): 1181–1208, <https://doi.org/10.15294/jils.v9i2.19162>. yet the regulatory framework governing such establishments remains insufficiently codified. Currently, the guidelines for the establishment of places of worship are outlined in the Joint Regulation of the Minister of Religious Affairs and Minister of Home Affairs Number 9 and Number 8 of 2006 (PBM 2006)

<sup>31</sup> Ridwan Arifin et al., "The Direction of Indonesia's Legal Policy on the ASEAN Mutual Legal Assistance Treaty in Criminal Matters: A Path to Law Reform in Cross-Border Crime Enforcement in Southeast Asia," *Journal of Law and Legal Reform* 5, no. 2 (2024): 749–82.

238,828,920,000, exceeding the target at 103.73%. However, in 2023, it dropped again to Rp. 238,393,360,000, representing 93.27% of the target. These data indicate a fluctuation in local tax revenue before and after the enactment of the HKPD Law in 2022, with a noticeable decline in the year following its implementation.

When it comes to implementing local tax policies, regions may feel uncertain about their ability to govern independently. The HKPD Law clearly stipulates that the Central Government holds the authority to evaluate various aspects of local taxes, including tax rates (Article 97), the drafting of Regional Regulation (Article 98), and the validity of existing regulations (Article 98). If a regional government does not comply with these evaluations, there are specific sanctions outlined (Article 100). This dynamic shows that while the Central Government aims to promote regional autonomy, its substantial influence over regional financial policies can hinder efforts to optimize local tax revenue for development. Looking ahead, it is essential for the Central Government to clarify its role in regional tax management. By doing so, regional governments would gain more flexibility to shape their own tax policies.<sup>32</sup> This aligns with insights from tax expert Henry Ordower, who points out that a harmonized approach to taxation, even at the cost of some tax sovereignty, can lead to better revenue outcomes.<sup>33</sup>

The emphasis on four key pillars in the HKPD Law will likely shift the focus of local tax collection. Previously, under the 2009 PDRD Law, local tax efforts aimed to reduce dependency on central government aid. The General Explanation of that law highlighted how excessive reliance on balancing funds from the center does not reflect true regional accountability.<sup>34</sup>

The emphasis of the HKPD Law contrasts with previous regional tax regulations. In the final paragraph of the General Elucidation, it states that the policies regulated outlined in this law aim to improve public services, ensuring they are equitable and of sufficient quality across all corners of Indonesia. The framework for managing regional taxation, regional debt financing (TKD), and oversight of the regional budget (APBD) is designed to empower local governments. They are expected to collaborate effectively with the Central Government to achieve national development goals, which focus on enhancing community welfare and promoting sustainable economic growth.<sup>35</sup>

In this context, local taxes are seen as more than just a source of original local revenue (PAD). They serve as a tool for fostering a cooperative financial relationship between the Central and regional governments. According to Article 1, point 1 Of the HKPD Law, this financial relationship should be characterized by fairness, transparency, accountability, and harmony. The law's enactment

<sup>32</sup> Tommy Leonard et al., "The Influence of Green Tax Regulations on New Renewable Energy Funding in Indonesia," *BESTUUR* 11, no. 2 (December 2024): 384, <https://doi.org/10.20961/bestuur.v11i2.82506>.

<sup>33</sup> Henry Ordower, "Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative," *Colum. J. Tax L.* 12 (2020), p. 126.

<sup>34</sup> Ega Rijal Mahardika and Muhammad Azhary Bayu, "Legal Politics of Indonesian Environmental Management: Discourse between Maintaining Environmental Sustainability and Economic Interests," *Indonesian Journal of Environmental Law and Sustainable Development* 1, no. 1 (January 2022): 1–28, <https://doi.org/10.15294/ijel.v1i1.21820>.

<sup>35</sup> Sumarni Sumarni et al., "From Vision to Practice: Comparative Dynamics of Islamic Economics in Indonesia and Malaysia," *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan* 12, no. 2 (October 2025): 652, <https://doi.org/10.29300/mzn.v12i2.7685>; Zainal Said et al., "Farming Justice on Economic Regulations in Indonesia and France," *Journal of Human Rights, Culture and Legal System* 5, no. 2 (September 2025): 659–85, <https://doi.org/10.53955/jhcls.v5i2.589>.with emphasis on the banking sector as the core pillar. The study employs a descriptive-analytical method and a juridical-normative approach, analysing secondary data from official reports (OJK, Bank Negara Malaysia, IFSB

represents an effort to ensure that national resources are allocated efficiently, which is crucial for providing equitable public services and improving the welfare of citizens throughout the Unitary State of the Republic of Indonesia.<sup>36</sup>

This legislative direction significantly impacts the ability of regional governments to be innovative in managing local taxes. The mandates specified in the HKPD Law regarding tax administration must be put into action by the regions. This requirement not only reinforces the importance of local fiscal management but also encourages local governments to explore creative solutions in their tax policies to better serve their communities.

## CONCLUSION

Since the 1983 Tax Reform in Indonesia, local taxes have been recognized as crucial sources of local revenue, aligning with the broader policy goals of regional autonomy. This approach has evolved over several decades, beginning with Law No. 11 of 1957 during the Old Order era, followed by Law No. 18 of 1987 in the New Order, Law No. 34 of 2000, and continuing into the Reform era with Law No. 18 of 2009. Throughout this period, local taxes have served as a vital economic tool for financing local government operations, empowering regions to harness their own tax potential to enhance their autonomy. The policy landscape shifted notably with the repeal of Law No. 28 of 2009 concerning Local Taxes and Levies (PDRD), which is now incorporated into Law No. 1 of 2022 concerning HKPD. This transition marks a significant change in the legal framework governing local tax management in Indonesia, leading to a new paradigm in tax regulation. Local tax laws are no longer isolated; they must now work in tandem with central government policies. This shift has resulted in a broader focus—moving beyond merely boosting local revenues for autonomy to ensuring that regional financial management is synchronized with national fiscal policies. Looking ahead, the political direction of local tax policies should aim for greater fiscal harmonization between the Central and Local Governments. This alignment is essential for optimizing public services and ensuring sustainable fiscal health. Importantly, the future of local tax policy should embrace the principles of regional autonomy, allowing local governments the flexibility they need to manage their tax systems effectively and responsively. By fostering this flexibility, we can better support the diverse needs of communities across Indonesia, ultimately enhancing their welfare and development.

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<sup>36</sup> Puji Lestari et al., "Environmental Issues in Women's Political Campaigns: Legal Advocacy and Sustainable Development in Indonesian Local Politics," *Indonesian Journal of Environmental Law and Sustainable Development* 4, no. 1 (July 2025): 1–32, <https://doi.org/10.15294/ijel.v4i1.22408>.

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