

Understanding and Tax Compliance of Rural and Urban Land and Building Tax (PBB P2)

Lina Said

Accounting Department
Sekolah Tinggi Ilmu Ekonomi Ekuitas, Indonesia
linasaid312@yahoo.com

Rima Sundari

Accounting Department
Politeknik Pos Bandung
rimasundari@rocketmail.com

ABSTRACT

Rural and Urban Land and Building Tax (PBB P2) is a taxes that are managed by the local government (district/town) and became one own source of revenue (PAD). The need of understanding and compliance of taxpayer in tax collection, so that all taxpayers are expected to carry out its obligation under the applicable regulations.

The purpose of this research was to determine the level of understanding and Compliance Tax payer to Rural and Urban Land and Building Tax (PBB P2). PBB P2 is a tax collected each year by the local government, in accordance with Locak Taxation and Charges (PDRD). Amount of tax payable has been calculated and determined by the City / Regency in Indonesia (official assessment). This causes a lack of awareness about the PBB P2 in detail, not even learn and understand the laws relating to the PBB P2, such as survey results in one of the villages in the city of Bandung. They argue that the PBB P2 is a tax that has been calculated by the local government, so it is no longer needed understanding of computation. However, the level of compliance is high enough community, namely to pay Rural and Urban Land and Building Tax (PBB P2) before maturity. Tax revenue of Rural and Urban Land and Building Tax (PBB P2) from year to year has increased, and become a source of local revenue Local Government.

Keywords: *comprehension, compliance, Rural and Urban Land and Building Tax (PBB P2), own source of revenue (PAD).*

1. Introduction

Rural and Urban Land and Building Tax (PBB P2) is a tax collected by local governments. Since 2011, property tax except mining, plantation and forestry, the collection transferred to local government (City / County). Thus, this tax revenue would be a source of own source of revenue.

Taxes are one source of state revenue imposed by virtually all countries in the world. But there is still lack of understanding tax of society that tax is still regarded as a burden, so it is often found that the taxpayer does not pay off taxes become obligations in accordance with applicable regulations. Rural and Urban Land and Building Tax (PBB P2) including taxes official assessment, but it would be nice if each taxpayer understand the ins and outs of the Rural and Urban Land and Building Tax (PBB P2), such as subject, object, rate, tax base, as well as the method of calculation and payment of tax.

To obtain knowledge of the basic theory of taxation, so the knowledge of the basics of taxation is a major key, it is expected the presence of the base as a handle, all the practice and

theory of taxation will be easily implemented. According to Munawir (2004) there are four basic concepts of the subject matter of taxation should be understood, that understanding of the subject, the object, the rates and tax bases.

Of the four such material of taxpayer is expected to have a good understanding and true because a good mastery of the subject, object, rates and tax bases will simplify the taxpayer to understand all the problems that will be encountered in calculating taxes.

Taxpayer often attempt to evade taxes imposed to him, it is certainly detrimental to the State / local government because it would lose the potential revenue from the tax sector. It is not easy to impose a tax on the public. If it is too high, people will be reluctant to pay taxes. But if it is too low, then the construction will not run because of lack of funds. (Eva, 2011).

Understanding of and compliance with tax payer to the Rural and Urban Land and Building Tax (PBB P2) that occurred in recent years in several districts / cities is vary. DKI Jakarta in 2015 to increase understanding of and compliance over the previous year. Judging from the Rural and Urban Land and Building Tax (PBB P2) revenue side of Jakarta in 2015 by 91% compared to 2014 by 82% of the target achievement (Jakarta Raya; 17.12.2015). Meanwhile, in the village of Jumoyo declined in the level of understanding and compliance between 2013 and 2014 in terms of arrears. In 2013 the rest of the Rural and Urban Land and Building Tax (PBB P2) arrears by 61% and in 2014 the rest of the arrears amounted to 65.2% (<http://jumoyo-magelang.sid.web.id/index.php/first/artikel/128>). It is different in Purbalingga district at the current level of compliance of taxpayer only about 48.07 percent of the total 18,500 people taxpayer (WP) of the total listed in Small Tax Office (STO) as many as 68 639 people (<http://dppkad.purbalinggakab.go.id/?p=245>).

Both central and local government makes efforts to increase public awareness to implement his tax liability continuously. When the level of public awareness is high, the expected level of compliance increased.

Tax compliance proposed by Norman D. Nowak as "a climate" awareness of compliance and fulfillment of tax obligations is reflected in the situation (Devano, 2006: 110), among others taxpayer understanding or trying to understand all the provisions of the tax legislation, filling out tax forms completely and clearly, calculate the amount of tax payable correctly, pay the tax due on time.

In Bandung city, Tax Office (Disyanjak) held its regular annual program " Rural and Urban Land and Building Tax (PBB) Role Model Week 2015" on 3 to 5 June 2015 in Plaza City Hall, Bandung. In Rural and Urban Land and Building Tax (PBB) Role Model Week 2015, invited several potential taxpayer, the tax payer of the Bandung are encouraged to take advantage of this opportunity to pay Rural and Urban Land and Building Tax (PBB P2) for Income Tax Payable (SPPT) have been deployed and accepted by the tax payer, so no need to wait for the deadline payment on 21 September. (Infobdg.com)

Based on the above, this research aims to determine the level of understanding and compliance of tax payer to Rural and Urban Land and Building Tax (PBB P2) and constraints faced in implementing the collection of Rural and Urban Land and Building Tax (PBB P2).

2. Framework and Empirical Studies

A. Tax Concept

One attempt to realize the independence of a nation or the State in development financing is exploring sources of funds from the domestic taxes. Taxes are used to finance the construction that is useful to the common interest.

According to Law No. 28 of 2007 on General Provisions and Procedures of Taxation, Article 1 verse (1), states that "Taxes are a mandatory contribution to the state owed by private persons or entities that are enforceable under the Act/law, by not getting rewards directly and used for the purposes of the state for the welfare of the people. "

(a) Tax Function

Tax function according to Mardiasmo (2011: 1), namely:

- Function of Acceptance (Budgetair), which is a tax as a source of funds for the government to finance expenditures-expenditures. For example, the inclusion of taxes in the budget is as domestic revenues (APBD).
- Function of Regulate (regulerend), which is a tax as a means to organize or carry out government policy in social and economic fields. For example: the high taxes levied on liquor, to reduce the consumption of liquor. Similarly, luxury goods, is to reduce consumptive lifestyles.

(b) The principle of Tax Collection

To achieve tax purposes need to uphold the principles of voting in choosing alternatives are levied, so that there is a tax harmony with the objectives and principles is needed again is an understanding of the specific tax treatment. The principles of taxation, as proposed by Adam Smith in his book *An inquiry the nature of cause the wealth of nations* states that taxation should be based on:

- **Equality**
Taxation must be fair and equitable, which is a tax imposed on an individual who should be proportional to the ability to pay taxes or ability to pay and in accordance with the benefits received. Fair Tax payer means that any donated money for government spending is proportional to the interests and benefits requested.
- **Certainty**
Taxation is not determined arbitrarily. Therefore, the Tax payer must know clearly and certainly the amount of tax due, when it must be paid, as well as the payment deadline.
- **Convenience**
When is the taxpayer should have to pay taxes in accordance with moments that did not complicate the taxpayer as an example when the taxpayer earning. This collecting system is called *Pay as you earn*.
- **Economy**
Economically, the cost of collection and compliance of tax liabilities for the taxpayer is expected minimum, as well as the burden borne by the taxpayer. The principle of fairness in taxation law and in terms of implementation must be adhered to, even if justice is very relative.

(c) Distribution of Tax

According to Mardiasmo (2011; 5), taxes can be grouped into different groups, which are based on tax collection Institutions, namely the central tax is a tax levied by the central government and used to finance the State's household. Example: Income Tax, Value Added Tax and Sales Tax on Luxury Goods, and Stamp Duty; as well as the local tax, it is a tax levied by local government and used to fund local households. Example: Advertisement tax, entertainment tax.

(d) Understanding Taxes

Understanding is the understanding that the translation of the term is defined as meaning the absorption of a material being studied. In the Dictionary of Indonesian Language, understanding means understanding correctly while the concept means a draft.

The following criteria for understanding:

1. Comprehension of Concept:

- a. Re-state a concept.
- b. Classify objects according to certain properties.
- c. Giving examples and non-examples of the concept.
- d. Presenting the concept in various forms of mathematical representation.
- e. Developing the requirements necessary or sufficient condition of a concept.
- f. Use, utilize, and choose the procedure or specific operations.
- g. Applying the concepts and problem-solving algorithms.

2. Reasoning and Communication

- a. Presents a mathematical statement, either orally, in writing, drawings, and diagrams.
- b. Asking allegations.
- c. Perform mathematical manipulations.
- d. Drawing conclusion, compile evidence, reasoning or evidence of the truth of the solution.
- e. Drawing conclusions from the statement.
- f. Checking the validity of the argument.
- g. Finding the pattern or nature of symptoms mathematical generalization.

3. Problem Solving

- a. Demonstrate understanding of the problem
- b. Organize data and select relevant information in problem solving.
- c. Presenting mathematical problems in a variety of forms.
- d. Selecting the approach and method of solving the problem appropriately.
- e. Develop problem-solving strategies.
- f. Create and interpret mathematical model of a problem that is not routine

Indicators of understanding is:

- a. Re-state a concept.
- b. Classify objects according to certain properties.
- c. Giving examples and non-examples of the concept.
- d. Presenting the concept in various forms of mathematical representation.
- e. Developing a necessary and sufficient condition of a concept.
- f. Use, utilize and choose the procedure or specific operations.
- g. Applying the concept.

B. Tax Compliance

According to Chaizi Nasucha (2005: 43) Compliance taxation is "a fulfillment of tax obligations to do taxpayer through a notification letter (SPT), a completion report arrears and report progress payment or deposit taxes owed." Safri Nurmantu (2006: 148), defines tax compliance is "a state where the taxpayer fulfill all tax obligations and running the right of taxation".

Tax compliance proposed by Norman D. Nowak as "a climate" awareness of compliance and fulfillment of tax obligations is reflected in the situation (Devano, 2006: 110) as follows:

- a. Taxpayer understanding or trying to understand all the provisions of tax legislation.
Filling out tax forms completely and clearly.
- b. Calculating the amount of tax payable correctly.
- c. Pay taxes owed on time.

Based on the Ministry of Finance's Decree Number. 544 / KMK.04 / 2000, tax payer be included in the category of taxpayer obedient if it meets the following criteria

- a. On time submitting a notice to all types of taxes in the last two years.
- b. Do not have tax arrears for all types of taxes, unless it has obtained permission for installment or delay the payment of taxes
- c. Never been committed for a criminal offense in the field of taxation within the last ten years
- d. In the last two fiscal years the books of account referred to in Article 28 of the Law *General Provisions and Procedures of Taxation* (KUP) and in terms of the taxpayer never inspection, correction on the final examination for each type of tax due at most 5%.
- e. Taxpayer that its financial statements for the last two years audited by a public accountant with an unqualified opinion or an opinion with the exception of the whole does not affect the income tax. Audit report must be prepared in the form of a long (long form report) which present a reconciliation of the commercial and fiscal income. In terms of tax payer whose financial statements are not audited by public accountants are required to meet the provisions of letters a, b, c, and d above.

Based on the above understanding, compliance contains the following elements:

1. The knowledge and understanding of the subject of the tax on the tax object.
2. The attitude of the subjects agreed.
3. The existence of deeds action consistent with the knowledge and attitudes that have been held

According to Nurmantu Safri (2005: 148) the compliance of tax payer can be divided into two, namely the formal tax compliance and tax compliance material.

a. Formal compliance

Formal compliance is a state where the tax payer is formally meet tax obligations in accordance with the provisions of the tax laws. For instance, registration Taxpayer Identification Number (NPWP), the inaugural Taxable Firms (PKP), or exceeding the time of filing (SPT).

b. Material compliance

Circumstances where the taxpayer meets all the material provisions of the tax, which according to the contents and spirit of tax laws.

Compliance taxpayer is the taxpayer who dutifully set by the Directorate General of Taxation as a tax payer who meets certain criteria defined in the Regulation of the Minister of Finance 192 / PMK.03 / 2007 on criteria for the taxpayer can be given a preliminary return of overpaid taxes.

Taxpayer certain criteria are hereinafter referred to as abiding taxpayer is the tax payer who fulfill the following requirements:

- a. submit the Notice on time.
- b. Not have tax arrears for all types of taxes, except tax arrears which have obtained permission installment or delay the payment of taxes.
- c. Financial Statements audited by a public accountant or financial supervisory agencies of government with unqualified opinion for 3 (three) years Local Taxes

C. Development of Local Taxes

According to Teresa Ter-Minassian (1997), some of the criteria and considerations required in granting the tax authority to the level of the Central Government, Provincial and Regency / City, namely:

1. Taxes are intended for purposes of economic stabilization and fit for the purpose of income distribution should remain the responsibility of the Central Government.
2. The tax base is delegated to the regions should not be too "mobile". Local taxes are very "mobile" will encourage taxpayers to relocate their operations from high tax burdens area to the area tax burden low. Instead, the tax base is not too "mobile" will facilitate the region to set different tax rates as a reflection of the ability of the community. For this reason the consumption tax in many states submitted to the area only in consideration of region wide area. Thus, the tax base "mobile" is a key requirement to maintain at higher levels of government (central / provincial).
3. The tax base is highly skewed distribution among regions, should be submitted to the Central Government.
4. Local tax supposed to be "visible" in the sense that the tax should be obvious to the local tax payer, object and subject to tax and the amount of tax payable can be easily calculated so as to encourage local accountability.
5. Local tax should not be charged to residents of other regions because it would weaken the relationship between taxpayers with services received (tax is a function of the service).
6. Local tax should be a source of revenue that is sufficient to avoid large vertical fiscal imbalances. The results of the reception, ideally, should be elastic at all times and should not fluctuate too much.
7. Taxes are delegated to the regions should be relatively easily administered, or in other words the necessary economic efficiency considerations related to data needs, such as taxpayer identification number, the rule of law (law-enforcement) and computerized.
8. Taxes and levies on the principle of the benefit can be used to taste at all levels of government, but the handover of authority will be levied to the area right along the benefits can be localized for local taxpayers.

The regional autonomy policy is based on Act/Law (UU) No. 12 of 2008 on the main points of the Regional Government is the continuation and completion of the enactment of Act/Law No. 33 of 2004 on the strategic role of fiscal decentralization.

D. The concept of Local Taxes

One important criterion to determine the real ability to organize and manage the areas of the household is the ability to regulate the financial sector. Financial factors are essential factors to measure the local level in implementing autonomy. That means organizing the affairs of domestic affairs because regions require funds (Caiden, 1982; 54).

In connection with the financial position of local importance, S. Pamudji (1980; 61) asserts that the regional government will not be able to perform its function effectively and efficiently without the cost of such a levy that is sufficient to provide services and development.

In an effort to simplify taxes and levies, the Act specifies the types of taxes and levies that may be collected Regions. This is expected to increase local revenues from taxes and levies sources, given the determination of taxes and charges that may be charged areas under the Act/Law is based on the enormous potential. With this simplification, while the area is expected to be able to cover the loss of revenue from taxes and charges less potential. So it is expected that the regional government is more focused on potential new taxes and fees only. Regional Autonomy Law Number 12 Year 2008, main frame of the Regional Government, Taxes and Levies are a source of income for the implementation of the autonomous region.

Excavation of financial resources in particular areas that come from local taxes basically need to pay attention to two (2) ways, namely: (i) the tax base and (ii) tax rates. Local Governments tend to use high tariffs in order to obtain the total local tax revenues are maximized. The imposition of a higher tax rate, theoretically does not always produce

maximum total revenue. It depends on the response of the tax payer, the demand and supply of goods subject to higher tax rates. This model is a formulation known as *Leviathan Model*.

The terms of a form of local tax revenue may be collected are:

a. General Terms (Explanation of Law No. 34 of 2000)

- Adequate and elasticity: can generate social and economic effects are greater than the costs incurred.
- Fairness: the burden of government spending must be shouldered by all classes in society:
 - ✓ Vertically (progressive, where regions with low income allocations of funds greater than high-income areas),
 - ✓ Horizontally (Regions which have the same income allocations of funds of the same) and
 - ✓ Geographically (there is equal justice between regions: western and eastern parts together).
- The administrative capabilities: each region is expected to manage these funds in order to arrive at the main program goal).
- Political agreement: each district gets political support for the use of original income to enable them to reach their intended target.

b. Special Conditions (Explanation of Law No. 34 of 2000)

- Work areas: administrative work area must be clear in the implementation of the tax collection.
- Basic imposition: the tax levy should meet acceptance criteria and can explain the expected program outcomes,
- Starting date and expiry: taxation work program should be established to facilitate the analysis of the results of the program as well as the implementation and cost control program,
- validity period: should set the time and schedule of the tax collection program,,
- Name, projects undertaken objects and subjects who will get the tax levy program must be clear,
- Preserving the environment are expected to always accompany the tax levy program and retribution,
- The procedure for tax collection and retribution must comply with ordinances and regulations,
- The potential social and economic can be calculated in accordance with taxation and or programs,
- Pay attention to the aspect of justice and equality for the community as well as to consider and society's ability to levy taxes.

E. Rural and Urban Land and Building Tax (PBB P2)

According to article 1, paragraph (37) of Law No. 28 of 2009 on Local Taxes and Charges, Rural and Urban Land and Building Tax shall mean tax on land and/or buildings owned, controlled and/or used by private persons or Entities, with the exception of land used for the business activities of plantations, forestry, and mining.

Land shall mean ground surface covering land and inland waters as well as sea in district/town areas. Buildings shall mean technical constructions permanently erected on or affixed to land and/or in-land waters and/or sea.

According to article 78 of Law No. 28 of 2009 on Local Taxes and Charges, the subjects of Rural and Urban Land and Building Tax are private persons or Entities that actually own

rights on Land and/or acquire right on benefits on Land, and/or own, control and/or acquire right on benefits on Building.

Compulsory of Rural and Urban Land and Building Tax is a private person or agency that obviously has a right to land and / or to benefit the Earth, and / or possess, control, and / or obtain benefit from the building. Meanwhile, the object of Rural and Urban Land and Building Tax is land and / or buildings owned, controlled, and / or utilized by an individual or agency, except the area used for plantation, forestry, and mining.

The Tariff for Rural and Urban Land and Building Tax is determined at the highest to be 0.3% (zero point three percent). The Tariff for Rural and Urban Land and Building Tax is promulgated by Regional Regulation.

According to Article 79 of Law No.28 of 2009 on Local Taxes and Charges, The basis of imposition of Rural and Urban Land and Building Tax is the NJOP. The amount of NJOP is determined every 3 (three) years, with the exception for certain tax objects that can be determined each year in accordance with the relevant area's development. The determination of the NJOP as referred to in paragraph is carried out by the Regional Head. The principal range of Rural and Urban Land and Building Tax owed is calculated by manner of multiplying the tariff with the basic imposition of taxes after being deducted by the Sale Value of Non-Taxable.

The Tax Year shall be a period of 1 (one) calendar year. The time to determine taxes owed shall be in accordance with the condition of the tax object on the date of 1st January.

The amount of the Sale Value of Non-Taxable Tax Objects is determined at the lowest to be Rp.10,000,000.00 (ten million Rupiah) for each Taxable Subject. The Sale Value of Non-Taxable Tax Objects is promulgated by Regional Regulation.

Data gathering is carried out by using SPOP. SPOP as referred to in paragraph must be filled in clearly, accurately and completely as well as signed and submitted to the Regional Head whose working area covers the location of the tax object, the latest 30 (thirty) working days after the date of receipt of the SPOP by the Tax Subject. Based on the SPOP, the Regional Head shall issue the SPPT.

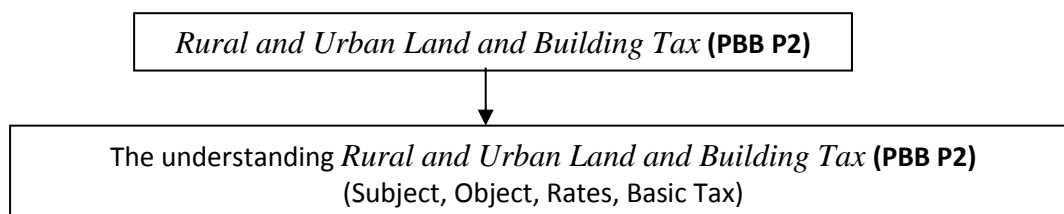


Figure 2.1
Model study

3. Methodology and Data

The object of this study is the Rural and Urban Land and Building Tax. Author assessment method used is descriptive analysis method, a method that aims to describe, explain and analyze the circumstances that exist at the present time (Mohammad Nazir, 2006: 63).

4. Discussion on Empirical Results

The level of understanding and compliance of tax payer to Rural and Urban Land and Building Tax (PBB P2)

Rural and Urban Land and Building Tax (PBB P2) is a tax on the earth/buildings owned/controlled/used by individual or entity. Each local government is given the authority to

manage its collection *Rural and Urban Land and Building Tax (PBB P2)* respectively. Until now, the *Rural and Urban Land and Building Tax (PBB P2)* is included in Official Assessment. Amount of tax payable has been calculated and determined by the City/Regency in Indonesia.

Determination of the number of *Rural and Urban Land and Building Tax (PBB P2)* payable annually according to the conditions and circumstances of the tax object (land and buildings) at the beginning of the tax year, and contained in the Income Tax Payable (SPPT). In general, this SPPT distributed to the public (taxpayer) through the District/Sub each tax object is located.

Tax revenue of *Rural and Urban Land and Building Tax (PBB P2)* in each local government is constantly increasing. As happened in the city of Bandung, from year to year *own source of revenue (PAD)* acceptance of the *Rural and Urban Land and Building Tax (PBB P2)* sector is constantly increasing.

The *Rural and Urban Land and Building Tax (PBB P2)* began to be transferred to the city of Bandung since 2013, not only was receivable from STO, the *Rural and Urban Land and Building Tax (PBB P2)* is also large enough amounts to 648 billion rupiah. Until this time it increased its receivables to 800 billion rupiah. From the data, the *Rural and Urban Land and Building Tax (PBB P2)* target of 2013 amounted to 277 billion, and an increase of 360 billion rupiah in 2014, while in 2015 rose again to 422 billion rupiah. Meanwhile, based on existing records in Disyanjak Bandung, in 2015 there were some 523 thousand tax payer. Value *Rural and Urban Land and Building Tax (PBB P2)* this year there is an increase due to adjustment of the value of materials (infobdg.com).

Until now still do updating data, in 2014 and carried out data collection in 11 villages, while the 2015 data update performed in 28 villages. According to the Head of Tax office (Disyanjak) Bandung, it should be done gradually in accordance with the availability of budget.

The taxpayer is obliged to pay off its *Rural and Urban Land and Building Tax (PBB P2)* through the designated bank/post office/local government tax officials, and paid off before the due date stipulated in the SPPT. Realization of tax until June, 2015, amounted to 52 billion rupiah, or about 12.3 percent. Local Government to manage and utilize the results of the levies to fill the treasury of their respective regions (*own source of revenue* = PAD).

Because the tax amount has been determined by the local government, this led to lack of awareness about the *Rural and Urban Land and Building Tax (PBB P2)* in detail, not even learn and understand the laws relating to the PBB P2, such as survey results in one of the villages in the city of Bandung. They argue that the PBB P2 is a tax that has been calculated by the local government, so it is no longer needed understanding of computation.

Yet while the tax payer about the *Rural and Urban Land and Building Tax (PBB P2)* is still minimal, but the level of compliance of tax payer to pay high enough taxes. This is evident from the *Rural and Urban Land and Building Tax (PBB P2)* payments made prior to maturity.

5. Conclusion

Obstacles encountered in collecting *Rural and Urban Land and Building Tax (PBB P2)* generally comes from two sources, there are from the tax payer and of the apparatus in the Tax Office (Disyanjak). Constraints of Taxpayer among others:

- 1) Lack of knowledge in the field of taxation of Tax payer. This is because the frequency of the regulations in the field of tax changes, and the tax payer does not follow the developments and changes that have been occurred.
- 2) Although it has been doing various activities in the city, such as Role Model Tax Week program, in order to appeal to the taxpayer immediately to pay off the *Rural and Urban Land and Building Tax (PBB P2)*, but still felt less in disseminating *Rural and Urban Land and Building Tax (PBB P2)* calculation method to the citizens.

REFERENCE

- Chaizi Nasucha, 2005. *Reform of Public Administration: Theory and Practice. Reformasi Administrasi Publik: Teori dan Praktik*; PT Gramedia Widiasarana Indonesia, Jakarta.
- Devano Sony, Siti Kurnia Rahayu. 2010. *Taxation: Concepts, Theory, and Issues. Perpajakan: Konsep, Teori, dan Isu*. Jakarta : Prenada Media Group.
- Halim, Abdul, 2004. "Regional Financial Accounting", Publisher Salemba Empat, Jakarta. *Akuntansi Keuangan Daerah*, Penerbit Salemba Empat, Jakarta
- Halim, Abdul dan Jamal Abdul Nasir, 2006. "Research on Regional Financial Malang government", Journal of Management Entrepreneurship "Kajian tentang Keuangan Daerah Pemerintah Kota Malang", Jurnal Manajemen Usahawan, Nomor 06 Th XXXV Juni 2006, Lembaga Management FE-UI, Jakarta, hal.42
- Kadajtmiko, 2002. "Dynamics of Financial Resources for the Regions in the Context of Regional Autonomy ", Proceedings of the International Workshop on Implementation of the Fiscal Decentralization as Effort to Empower Regional Funding Regional Development, Faculty of Social and Political Sciences of the Parahyangan Catholic University, Bandung. "Dinamika Sumber Keuangan bagi Daerah dalam Rangka Otonomi Daerah", Prosiding Workshop Internasional Implementasi Desentralisasi Fiskal sebagai Upaya Memberdayakan Daerah dalam Membiayai Pembangunan Daerah, Fakultas Ilmu Sosial dan Ilmu Politik Universitas Katolik Parahyangan, Bandung,
- Mardiasmo (2011). *Autonomy and Local Financial Management*, Publisher Andi. Yogyakarta. *Otonomi dan Manajemen Keuangan Daerah*, Penerbit Andi, Yogyakarta.
- R. Santoso Brotodiharjo.(1991). *Dasar-dasar Hukum Pajak dan Pajak Pendapatan*, Erlangga, Jakarta
- Safri Nurmantu, 2006. *Pengantar Perpajakan*, Jakarta: Granit.
- Undang-Undang Nomor 28 tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.
- Undang-Undang Nomor 28 tahun 2007 tentang Ketentuan Umum dan Tata cara Perpajakan
- Undang-Undang Nomor 12 Tahun 2008 tentang Perubahan Kedua atas Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintahan Daerah dan Undang-Undang Nomor 33 Tahun 2004 tentang Perimbangan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah
- <http://www.bps.go.id>