

Juridical Analysis of Efforts of Increasing Regional Genuine Income Through Revenue of Tax Taxes For Land and Building Rights Acquisition (BPHTB) in Regional Revenue, Financial and Asset Management Agency (BPPKAD)

Dyan Dwi Haryanto^{*)}

^{*)} Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, E-mail: dyandwi@gmail.com

Abstract. *BPHTB is categorized as Regional Tax revenue, which in its entirety is included in the PAD component. After the enactment of Act No. 1 of 2022, In this case, it is hoped that the transfer of BPHTB taxes from central taxes to local taxes can make a major contribution in increasing regional original income and aims to increase the local taxing power of districts/cities. This makes the regional government more autonomous, not only on the expenditure side, but also on the revenue management side. The changes in various national policies as referred to have brought great hope for the regions to develop their regions by exploring the potential of their respective regions as sources of regional income, especially regional original income through the tax collection policy of Land and Building Rights Acquisition Tax (BPHTB). The approach method used in this research is a sociological juridical approach. The sociological juridical approach is a research that identifies and conceptualizes law as a real and functional social institution in a real-life system. This study identified the main meanings in law such as legal subjects, rights and obligations, legal events in laws and regulations. This research is based on the science of normative law (laws and regulations), especially examining the reactions and interactions that occur when the norm system works in society. From the definition of self-assessment, it can be concluded that in the implementation of tax collection BPHTB requires taxpayers to understand and master the tax provisions as stipulated in the applicable tax laws and regulations, so that with the existence of this self-assessment system, it is possible that taxpayers will experience difficulty in paying the tax.*

Keyword: Effectiveness; Revenue; Tax.

1. Introduction

Local Own Revenue (PAD) as a source of regional revenue has an important role in development. This can be seen in the implementation of Regional Autonomy where the role of PAD is expected and strived to be the main support in financing development activities in the regions and to reduce the dependence of local governments on the central government in financing regional development. Therefore the local government must be able to seek to increase revenues originating from the region itself.

In general, the PPE of a region is dominated by contributions from the central government and other contributions, which are regulated by laws and regulations, namely 75% of the total regional revenue.¹After the enactment of regional autonomy and fiscal decentralization, the problem that often occurs is how the regions can reduce dependence on the central government in terms of fiscal dependence for the needs of all regional development activities.²

In order to increase capacity in the field of funding for development, the Grobogan district government is trying to increase Regional Original Revenue (PAD) through local taxes. Regional taxes and regional levies are a form of community participation in the implementation of regional autonomy. Regional taxes and regional levies are important sources of regional income to finance governance and regional development. The problems faced by the regions in general in terms of exploring sources of regional taxes and regional levies, which are one of the components of PAD, are that they have not made a significant contribution to regional revenues as a whole.³

The types of local taxes according to Act No. 34 of 2000 are:⁴Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Parking Tax, Tax for Collection of Minerals Group C. And then there is an update to Act No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments with a change in the type of tax that is:⁵ Tax on Extraction of Minerals for Group C was renewed to Tax on Non-Metal and Rock Minerals (nomenclature change), Groundwater Tax (Transfer from province), and

¹Abd. Rachim, *Barometer of State/Regional Finance*, Yogyakarta; CV Andi, 2015

²Mudrajad Kuncoro, *Regional Autonomy and Development, Planning Reform, Strategy and Opportunity*. Jakarta; Erlangga, 2004

³Machfud Sidik, *Optimizing Regional Taxes and Regional Retributions in the Context of Increasing Regional Financial Capacity*, Graduation Ceremony of XXI STIA LAN Bandung Academic Year 2001/2002- in Bandung, 10 April 2002.

⁴ Act No. 34 of 2000 regarding Amendments to the Law of the Republic of Indonesia No. 18 of 1997 concerning Regional Taxes and Levies.

⁵Act No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments

the addition of new types of taxes namely: Swallow's Nest Tax, Rural and Urban Land and Building Tax, and Customs Acquisition Fee on Land and Buildings.

2. Research Methods

The approach method used in this study is a sociological juridical approach. The sociological juridical approach is research that identifies and conceptualizes law as a real and functional social institution in a real life system.⁶

This study identifies the main meanings in law such as legal subjects, rights and obligations, legal events in laws and regulations. This research is based on normative law (legislation), specifically examining the reactions and interactions that occur when the system of norms works in society.⁷

3. Results and Discussion

3.1. Juridical analysis of efforts to increase local revenue through tax receipts of land and building rights acquisition fees (BPHTB) at the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Grobogan Regency.

Legal certainty as one of the goals of law can be said as part of efforts to achieve justice. The real form of legal certainty is the implementation or law enforcement of an action regardless of who does it. With legal certainty, everyone can predict what will happen if they take certain legal actions. Certainty is needed to realize the principle of equality before the law without discrimination

The word "Certainty" is closely related to the principle of truth, which is something that can be strictly legal-formal syllogism. Through deductive logic, positive legal rules are placed as the major premise, while concrete events become the minor premise. Through a closed logic system, conclusions can be obtained immediately. The conclusion must be something that can be predicted, so that everyone must adhere to it. It is with this handle that society becomes organized. Therefore, certainty will lead society to order.

Legal certainty will guarantee a person to carry out behavior in accordance with applicable legal provisions, otherwise without legal certainty, a person does not have standard provisions in carrying out behavior. Thus it is not wrong if Gustav Radbruch argues for certainty as one of the goals of law. In the order of community life, it is closely related to legal certainty. Legal certainty refers to the

⁶Soerjono Soekanto and Sri Mamuji, 2014 Normative Legal Research, A Brief Overview, Rajawali, Jakarta. P. 51

⁷Mohammad Ali, 2013, Education Research Strategy, Space, Bandung. P. 123

implementation of the order of life which in practice is clear, orderly, consistent and consistent and cannot be influenced by subjective circumstances in people's lives.

Legal certainty is a question that can only be answered normatively, not sociologically. Normative legal certainty is when a regulation is made and legislated with certainty because it regulates clearly and logically. Clear in the sense that it does not cause doubts (multi-interpretation) and logical in the sense that it becomes a system of norms with other norms so that they do not clash or cause a conflict of norms. Norm conflicts arising from rule uncertainty can take the form of norm contestation, norm reduction or norm distortion.

According to Gustav Radbruch, there are three purposes of law, namely expediency, certainty, and justice. In carrying out these three legal objectives, priority principles must be used. Justice can only be prioritized and sacrifice benefits for the wider community. Gustav Radbruch said that there is a scale of priorities that must be implemented, where the first priority is always justice, then benefit, and finally legal certainty. Law performs its function as a means of conserving human interests in society. The purpose of law has a target to be achieved which divides the rights and obligations between every individual in society. The law also gives authority and regulates how to solve legal problems and maintain legal certainty.

The theory of legal effectiveness according to Soerjono Soekanto is that whether a law is effective or not is determined by 5 (five) factors, namely:

- a. The legal factor itself (law),
- b. Factors of law enforcement, namely the parties that form or apply the law,
- c. Factors of facilities or facilities that support law enforcement,
- d. Community factors, namely the environment in which the law applies or is applied,
- e. Cultural factors, namely as a result of work, creativity and taste based on initiative.

Prior to the enactment of the new Act No. 1 of 2022 concerning Regional Taxes and regional retribution, the BPHTB at the central government was a revenue-sharing fund which was part of the regions originating from revenues generated by the regions. The allocation of BPHTB profit-sharing funds is determined based on the BPHTB revenue plan for the relevant fiscal year and is determined by the Minister of Finance no later than 2 months before the relevant budget is

implemented. Such as the definition of balancing funds in Act No. 33 of 2008 concerning financial balance between the central government and regional governments, namely funds originating from APBN revenues allocated to regions to fund regional needs in the context of implementing decentralization.

The central government coordinates with the regional government for BPHTB collection. BPHTB is a source of state revenue, but the local government helps the central government to carry out the collection. However, with various considerations and following Act No. 1 of 2022 concerning regional taxes and regional levies, the central government made the decision to transfer the BPHTB to the local government to make it a regional tax. 2010 was the last year for the central government to collect BPHTB as a state tax. The central government has decided that starting January 1, 2011 BPHTB will officially and legally become a regional tax and will be managed by the regional government.

Law as a rule is a benchmark regarding appropriate attitudes or behavior. The thinking method used is the deductive-rational method, giving rise to a dogmatic way of thinking. On the other hand, there are those who see law as an attitude or behavior that is regular (steady). The method of thinking used is inductive-empirical, so that the law is seen as an act that is repeated in the same form, which has a specific purpose.

The effectiveness of law in action or legal reality can be known if someone states that a rule of law succeeds or fails to achieve its goals, then it is usually known whether its influence succeeds in regulating certain attitudes or behaviors so that they are in accordance with their goals or not. Legal effectiveness means that legal effectiveness will be highlighted from the goal to be achieved, namely legal effectiveness. One effort that is usually done so that people comply with the rule of law is to include the sanctions. These sanctions can be in the form of negative sanctions or positive sanctions, the purpose of which is to create stimulation so that humans do not take disgraceful actions or take commendable actions.

Increased development activities in all fields, causing the increasing need for the availability of land and or buildings. Meanwhile, the supply of land and/or buildings is very limited. Given the importance of land and or buildings in life, it is only natural that individuals or legal entities who obtain economic value and benefits from land and or buildings due to the acquisition of land and or building rights are subject to tax by the state. The tax in question is the Land and or Building Rights Acquisition Fee (BPHTB).

The BPHTB tax object is the acquisition of land and/or building rights, acquisition of rights to land and buildings, including: transfer of rights (sale and purchase, exchange, grants, bequests, inclusion in companies or other legal entities, separation of rights resulting in transfers, appointment of buyers in auctions,

implementation of judge's decisions that have permanent legal force , gifts) and the granting of new rights (continuation of rights waiver).

The legal basis for the implementation of land title acquisition fee tax collection and Buildings, is Act No. 21 of 1997 as amended by Act No. 20 of 2000 concerning Fees for Acquisition of Land and Building Rights. This law replaces the 1924 Staatsblad Title Transfer Fee Ordinance No. 291. To carry out tax collection, a legal basis is indeed important so that the implementation complies with the provisions of the applicable laws and regulations. The legal basis for collecting taxes gives rise to a tax law which is the entire basic regulation on tax collection, which contains provisions for carrying out the tax collection, in which it also explains the subject and object of the tax, the form and amount of payment, when the tax is owed, when the obligation arises for Taxpayers.

The current tax laws are simpler compared to the old law, the public still finds it difficult to understand the law, because in reality it is still found that taxpayers do not understand BPHTB regulations.

UU no. 21 of 1997 as amended by Act No. 20 of 2000 concerning Fees for the Acquisition of Rights Land and Building adheres to several principles of taxation namely BPHTB tax collection uses a self-assessment system. As stated by scholars earlier, the system *self assessment implies that the Taxpayer is required to calculate, calculate, pay yourself and report taxes payable in accordance with tax laws and regulations, so that the determination of the amount of tax owed is entrusted to Taxpayer.*

From the definition of self-assessment it can be concluded that in the implementation of this BPHTB tax collection requires the Taxpayer Understand and master the tax provisions as stipulated in the tax laws and regulations applicable, so that with this self-assessment system does not rule out the possibility that taxpayers will experience difficulties in paying the tax.

In practice, the difficulties faced by taxpayers this also requires the readiness of the tax officials to be willing assist taxpayers who find it difficult to pay taxes, for example difficulty filling out tax payment forms. Form taxation which is not so easy to understand, will make it difficult for them (taxpayers) to pay taxes, because the new tax system implements the self system *assessment requires the Taxpayer to actively fill out the form* the. Therefore the tax officer is expected to reduce level of difficulty of the Taxpayer by helping as well as possible against Taxpayers. Thus the sense of responsibility is mandatory Taxes are maintained in fulfilling their obligations every time pay taxes. As a relatively new tax, Land Title Acquisition Fee and Building (BPHTB) in its implementation is simple, easy, for not using a tax assessment letter. Taxpayer directly pay the amount of tax owed without notification from KPPBB.

Tax payable occurs because of the acquisition of land rights and buildings. Land and or Building Rights Acquisition Fees due to the transfer of rights due to buying and selling paid before the deed of transfer of rights over land and or buildings signed by the PPAT/Notar-is, Minutes of Auction for the buyer before being signed by the Head of the Auction office/Auction Officer, if the registration of rights is carried out, then before the certificate of rights on the land is signed by the Head of the City Land Office. Office Municipal Land Affairs has the authority in terms of granting new rights and transferring rights due to the implementation of judge's decisions and bequest grant.

Taxpayers obtain rights to the land because the transfer of rights and the granting of new rights. Transfer of rights that often happens in society because of buying and selling with land and/or building objects, in necessary buying and selling it should be noted that the tax object is not in dispute.

Sale and purchase of land and or buildings is based on value transaction, namely the price that occurs and has been agreed upon by the parties concerned: Apart from being based on the transaction value, specifically outside of buying and selling based on market value, namely the average price of a fair buying and selling transaction that occurs around the site land and or buildings.

Individuals or legal entities carry out buying and selling transactions before the PPAT/Notary, after there is an agreement from the parties and through calculations according to the transaction price, it turns out to be obtained that the Tax Object Perolehan Value (NPOP) is greater or not the same as NPOPTKP or the result is not nil after reduced by the Rollover Value of Non-Taxable Taxable Objects (NPOPTKP) of IDR 60,000,000.00 (sixty million rupiah), then the individual or legal entity is subject to BPHTB tax according to what is owed.

However, it should be noted that in tax collection BPHTB adheres to the principle of justice, in this principle of justice One of the priorities is the attitude of equal treatment against all taxpayers, in this BPHTB tax collection there is a limit, namely the Taxpayer whose Sales Value of the Tax Object is in under IDR 60,000,000.00 (sixty million rupiah) is not subject to payment taxes, so that justice is reflected in the imposition of BPHTB taxes this.

From the discussion above, the BPHTB collection system carried out by BPPKAD Grobogan district has paid attention to several things as follows:

1. Principle of Legal Certainty

BPHTB actually has similarities with PBB when viewed from the point of view of the flow of regional revenue funds and their use, the difference is only found in the substance, BPHTB is actually imposed on objects in the form of transfer of

rights to land and buildings while PBB is actually imposed on physical property objects (land and or building). The directions and objectives to be achieved in the amendment to the BPHTB law are:

- a. *Accommodate changes in the order and behavior of the people's economy while still being guided by the goals of national development in the economic sector which are based on national independence to finance development with sources of financing originating from tax recipients.*
- b. *Provide more legal certainty and justice for the community of economic actors to participate in financing originating from tax revenues.*

2. Legal Effectiveness Theory

Basically, the general notion of effectiveness refers to the level of achievement of results, often or always associated with the notion of efficiency, even though there are actually differences between the two. Effectiveness emphasizes the results achieved, while efficiency looks more at how to achieve the results achieved by comparing the input and output.

Effectiveness has various types, one of which is organizational effectiveness. As with the theory of effectiveness in general, experts also have various views related to the concept of organizational effectiveness. The greater the progress made towards the goal, the more effective the organization. Effectiveness is seen as the ultimate goal of the organization. Steers' statement emphasized that effectiveness is the ultimate goal of an organization. Rational organizations will direct all their actions to achieve the desired goals and set by the organization.

3.2. Effectiveness of efforts to increase local revenue through tax revenues from Land and Building Rights Acquisition Fees (BPHTB) at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Grobogan Regency.

BPHTB actually has similarities with PBB when viewed from the point of view of the flow of regional revenue funds and their use, the difference is only found in the substance, BPHTB is actually imposed on objects in the form of transfer of rights to land and buildings while PBB is actually imposed on physical property objects (land and or building). The directions and objectives to be achieved in the amendment to the BPHTB law are:

- a. *Accommodate changes in the order and behavior of the people's economy while still being guided by the goals of national development in the economic sector which are based on national independence to finance development with sources of financing originating from tax recipients.*

b. Provide more legal certainty and justice for the community of economic actors to participate in financing originating from tax revenues.

Basically, the general notion of effectiveness refers to the level of achievement of results, often or always associated with the notion of efficiency, even though there are actually differences between the two. Effectiveness emphasizes the results achieved, while efficiency looks more at how to achieve the results achieved by comparing the input and output.

Effectiveness has various types, one of which is organizational effectiveness. As with the theory of effectiveness in general, experts also have various views related to the concept of organizational effectiveness. The greater the progress made towards the goal, the more effective the organization. Effectiveness is seen as the ultimate goal of the organization " Steers (1997, p.02). Steers' statement emphasized that effectiveness is the ultimate goal of an organization. Rational organizations will direct all their actions to achieve the desired goals and set by the organization.

An organization often connects effectiveness with efficiency. Effectiveness is sometimes even very often not in line with efficiency. Efficiency emphasizes the proper use of resources while effectiveness emphasizes the right goals. From the explanation of Sedarmayanti (2013: 59) with the title of the book: "Human Resources and Work Productivity" that effectiveness is a measure that can provide an overview of how big the target can be achieved. The orientation of the notion of effectiveness in question is to output while the use of input is not a priority concern. If effectiveness is linked to efficiency, even though there is an increase in effectiveness, it is not certain that there will be an increase in efficiency. In general, the notion of effectiveness is a process that shows the extent to which something achieves results, and is often or always associated with the notion of efficiency, even though in fact there are differences between the two. Effectiveness emphasizes dominantly on the results to be achieved, but dominant efficiency emphasizes more on how to achieve the desired results by making comparisons between inputs and outputs.

Effectiveness consists of several types, and one of them is organizational effectiveness. As with the theory of effectiveness in general, experts also have various views related to the concept of organizational effectiveness. Streers (1985: 8) for example states: "The more rational an organization is, the greater the efforts made to direct it to its goals. And if the greater the activities pursued towards the goal, then the organization will be more effective too. Effectiveness is seen as an organizational goal, especially today with increasingly sophisticated technology. Streers statement confirms that effectiveness is the ultimate goal of an organization. Organizations that operate on rationalization,

The level of tax revenue from Land and Building Rights Acquisition Fees in Grobogan Regency is calculated by comparing the level of effectiveness between the realization of BPHTB tax revenue and the BPHTB tax target. If the calculation of the effectiveness of BPHTB taxes produces a number or percentage reaching 100%, then the BPHTB tax is more effective or in other words the performance of BPHTB tax collection in Jambi City can be said to be good. Indicators of the effectiveness of tax collection can be seen not only from the performance of the regional tax office in realizing the tax revenue target, but also from the performance in capturing new taxpayers through tax extensification and intensification activities as well as creating taxpayer compliance.

From the discussion above it can be concluded that tax revenue is not only measured by tax optimization, but the measurement of tax revenue can be measured by looking at the realization. Whether tax revenue has reached the expected target or not. So that with the target, the target in tax revenue can be achieved.

In order to analyze the effectiveness of BPHTB collection in this study, a comparison must be made between BPHTB revenues and potential for 2019 – 2021. The formulation used to calculate the level of effectiveness of BPHTB is:

Effectiveness of BPHTB = Realization of BPHTB Revenue x 100%

BPHTB potential

1. BPHTB collection

a. Collection of BPHTB by the Central Government

Prior to the enactment of the new Act No. 1 of 2022 concerning Regional Taxes and regional retribution, the BPHTB at the central government was a revenue-sharing fund which was part of the regions originating from revenues generated by the regions. The allocation of BPHTB profit-sharing funds is determined based on the BPHTB revenue plan for the relevant fiscal year and is determined by the Minister of Finance no later than 2 months before the relevant budget is implemented. Such as the definition of balancing funds in Act No. 33 of 2008 concerning financial balance between the central government and regional governments, namely funds originating from APBN revenues allocated to regions to fund regional needs in the context of implementing decentralization.

The central government coordinates with the regional government for BPHTB collection. BPHTB is a source of state revenue, but the local government helps the central government to carry out the collection. However, with various considerations and following Act No. 1 of 2022 concerning regional taxes and

regional levies, the central government made the decision to transfer the BPHTB to the local government to make it a regional tax. 2010 was the last year for the central government to collect BPHTB as a state tax. The central government has decided that starting January 1, 2011 BPHTB will officially and legally become a regional tax and will be managed by the regional government.

b. Collection of BPHTB by the Regional Government

Along with the euphoria of regional autonomy through a fiscal decentralization pattern, the BPHTB tax has fully officially become a regional tax which took effect on January 1, 2011.

BPHTB collection at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) Grobogan district is carried out with the principle of legal certainty and the effectiveness of applicable law. Like Gustav Radburch's legal certainty that the word legal certainty is closely related to the principle of truth, therefore the collection of BPHTB conducted by the regional government must be correct and in accordance with the applicable positive legal rules. Meanwhile, the effectiveness of law, as according to Soerjono Soekamto, states that the effectiveness or failure of a law is determined by its own legal factors, law enforcement factors, facilities or facilities, community factors and cultural factors, therefore the BPHTB collection must pay attention to the matters mentioned above, so that Efforts to collect BHTB can be carried out effectively.

BPHTB collection in Grobogan Regency is carried out based on regional regulations (Perda) of Grobogan Regency Number 14 of 2016 concerning changes to Grobogan Regency regional regulations Number 6 of 2010 concerning Regional taxes. Regional Regulation Number 14 of 2016 is the main guideline of BPPKAD Grobogan Regency in carrying out BPHTB Collection.

2. Time and Cost during BPHTB Collection

The effectiveness of efforts to increase local revenue through tax revenues from Land and Building Rights Acquisition Fees (BPHTB) requires time and costs during collection. BPHTB collection time takes place on weekdays and working hours, namely Monday-Friday. The time for BPHTB collection is carried out after a transaction occurs between the taxpayer and BPPKAD.

The collection fees here are meant to be used for financing during the BPHTB collection process, for which the BPPKAD Labupaten Grobogan budget has been budgeted from the Regional General Treasury account (KASDA). This is because the management of BPHTB requires funds or costs that are quite large in nominal terms.

4. Conclusion

Juridical analysis of efforts to increase local revenue through tax receipts of land and building rights acquisition fees (BPHTB) at the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Grobogan Regency. The implementation of BPHTB collection in Grobogan Regency is in accordance with the applicable laws and regulations. Whether or not BPHTB is effective as Regional Original Income can be influenced by two factors, namely: Factors related to the taxpayer and the human resource factor in the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Grobogan Regency. The effectiveness of efforts to increase local revenue through tax revenues from Land and Building Rights Acquisition Fees (BPHTB) at the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Grobogan Regency.

5. References

Journals:

- [1] Sidik, Machfud, 2002, *Optimalisasi Pajak Daerah dan Retribusi Daerah Dalam Rangka Meningkatkan Kemampuan Keuangan Daerah*, Journal Makalah disampaikan Acara Orasi Ilmiah. Bandung.
- [2] Susanto, Nur Agus, 2014, *Dimensi Aksiologis Dari Putusan Kasus "ST" Kajian Putusan Peninjauan Kembali Nomor 97 PK/Pid.Sus/2012*, Jurnal Yudisial Vol. 7 No. 3 December 2014.

Books:

- [1] Abdul Halim, 2000, *Bunga Rampai Manajemen Keuangan Daerah*, Unit Penerbit dan Percetakan AMP YKPN, Yogyakarta
- [2] Ali Muhammad, 1999, *Kamus Lengkap Bahasa Indonesia Moderen*, Pustaka Amani, Jakarta.
- [3] Ali, Mohammad, 2013, *Strategi Penelitian Pendidikan*, Angkasa, Bandung.
- [4] Amiruddin, 2016, *Pengantar Metode Penelitian Hukum*, Raja Grafindo Persada, Jakarta.
- [5] Arief, Sidharta, 2004, *Karakteristik Penalaran Hukum Dalam Konteks Keindonesiaan*, Alumni: Bandung.
- [6] Arief, Sidharta, 2017, *Meuwissen Tentang Pengembangan Hukum, Ilmu Hukum, Teori Hukum dan Filsafat Hukum*, Refika Aditama, Bandung.

- [7] Badrudin, Rudy, 2011, *Ekonomi Otonomi Daerah*, UPP STIM YKPN Yogyakarta.
- [8] Bohari, 1993, *Pengantar Hukum Pajak*, PT. Raja Grafindo Persada, Jakarta.
- [9] Erly suandy, 2011, *Hukum Pajak*, salemba empat, Jakarta
- [10] Erwin, Muhammad, 2015, *Filsafat Hukum*, Raja Grafindo, Jakarta.

Regulation:

- [1] Act No. 28 of 2009 concerning Regional Taxes and Regional Levies.
- [2] Act No. 34 of 2000 concerning Amendments to the Law of the Republic of Indonesia No. 18 of 1997 concerning Regional Taxes and Levies.
- [3] General Act No. 20 of 2000
- [4] Grobogan Regency Regional Regulation Number 14 of 2016 concerning Amendments to Grobogan Regency Regional Regulation Number 6 of 2010 concerning Regional Taxes.
- [5] Grobogan Regency Regional Regulation Number 15 of 2016 concerning the Formation and Composition of Regional Devices.
- [6] Grobogan Regency Regional Regulation Number 6 of 2010, concerning Regional Taxes

Internet:

- [1] Arywono, Bandot, Profile of Grobogan Regency, Region of Ex-Pati Participants in the 2020 Pilkada -year. Accessed on December 9, 2021.
- [2] BPPKAD Change Strategic Plan for 2016-2021. <https://bppkad.grobogan.go.id/profile/renstra> accessed on December 9, 2021.
- [3] Pungus, Sonny, Legal Purpose Theory, <http://sonny-tobelo.com/2010/10/theori-jurisdiction-gustav-radbruch-dan.html>, accessed on December 5, 2021.