

Analysis of Local Tax Potential of Ogan Komering Ulu Regency

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ABSTRACT: The original revenue of local governments is one of the vital elements that can support regional development and governance, exemplified by BPHTB as a significant revenue generator. This study aims to analyze the potential of the Fees for Acquisition of Rights on Land and Buildings (BPHTB), which is one of the local taxes in the Ogan Komering Ulu Regency. The research employs a qualitative approach with descriptive methods. The discussion reveals that the regional original revenue in Ogan Komering Ulu Regency experiences significant fluctuations but generally increases annually. This phenomenon is attributed to the efforts of related institutions in collecting and implementing policies to optimize the original revenue. The implementation of the BPHTB tax policy along with existing policies in Ogan Komering Ulu Regency has caused some challenges as it was considered a panic policy following the audit conducted by the BPK. However, ultimately, this policy has contributed to an increase in original revenue through the enforcement of the applicable land tax.

Keywords: BPHTB, Regional Original Revenue, Local Tax



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INTRODUCTION

Fundamentally, the purpose of the Republic of Indonesia's formation is to create welfare for its people. Typically, Indonesia aims at creating a welfare nation. The national development's objective is to increase social prosperity, including in the aspect of economic growth and in fulfilling the basic social and economic needs of all citizens, so that they may at least live at the minimum living standard. That is the nation's moral ideal as created in the formation of this country. It is the compass or the direction that the Indonesian nation hopes to achieve. ([Dimiyati et al., 2021](#))

However, in the modern welfare state model, the government's role in fulfilling public interests often becomes ambiguous and sometimes infringes upon taxpayers' rights in tax enforcement. This situation could be avoided if the government adheres to and upholds the tax laws in place, as taxation serves as a legitimate means for the government to finance its obligations. ([Saidi, 2007](#))

In the concept of a welfare state, the state has the responsibility to create welfare for its people. The capital to build this welfare is from taxes paid by taxpayers. Tax collection is an essential function of the state. ([Sydrastiny & Parsa, 2021](#)) Indonesia is a country that, in the order of the

Law, regulates the definition of the taxpayer. Taxes are regulated in Article 23A of the 1945 Constitution of the Republic of Indonesia, namely, "Taxes and other levies that are coercive for state needs are regulated by law." ([Suparno, 2023](#)) The mandate has been carried out through the establishment of several tax laws, one of which is Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (KUP Law). ([Barus, 2022](#))

The principle of legality aims to provide legal protection for taxpayers when the state requires taxes. Tax is an agreement that arises based on the Law. This agreement is established between the DPR and the President because the state needs taxes to finance the administration of state governance. Taxes stipulated in the form of the Law have a coercive nature because they contain legal sanctions in the form of administrative sanctions and criminal sanctions. ([Nashirudin, 2023](#))

Taxes are a highly potential alternative. As one of the very potential sources of state revenue, taxes are an extremely appropriate choice. Besides being relatively stable in amount, they also reflect active participation from the community in financing development. ([Mardiasmo, 2011](#)) Tax classification based on the collecting institution is divided into two, namely taxes collected by the central government and taxes collected by local governments. The tax collected by the central government is called Central used to finance state expenditures. The tax collected by local governments is called Local Tax, which is a mandatory levy on individuals or entities imposed by local governments without directly balanced compensation. It can be enforced based on prevailing legislation and is used to finance local government operations and regional development. ([Prakosa, 2005](#))

Original Regional Revenue (PAD) is all regional revenues sourced from the original regional economy, consisting of regional taxes, regional levies, results from the management of separated regional assets, and other revenues. ([Hendrayanti & Sari, 2023](#); [Abdullah et al., 2021](#); [Syahputra et al., 2021](#); [Mamonto et al., 2015](#)) One of the local taxes that positively impacts regional original revenue is the Fees for Acquisition of Rights on Land and Buildings, hereinafter referred to as BPHTB. ([Anjani et al., 2018](#); [Siahaan, 2005](#)) Article 2 letter a number (1) 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning BPHTB. Initially BPHTB was collected by the central government and deposited with the central government treasury and the state expenditure budget based on the a quo law, but with the issuance of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (hereinafter abbreviated as "PDRD Law") mandates that BPHTB be included in the regency / city regional tax collection, which is deposited to the regional government cash in the regency / city expenditure budget. In addition, BPHTB payment is one of the conditions that must be done to do the name. (Redi & Ardiana, 2020) The transfer of BPHTB tax collection authority to regional governments is a policy of fiscal decentralization in the context of strengthening local taxing power. ([Nugroho et al., 2023](#))

The subject of BPHTB is individuals or entities acquiring rights to land and/or buildings, as stipulated in Article 86 of the Law on Regional Taxes and Regional Retribution. BPHTB is imposed on every acquisition of rights to land and/or buildings in Indonesia, whether it involves the transfer of rights from one party to another or the government's acquisition from individuals or entities. According to Wibhawa (2023), tax objects related to BPHTB are as follows:

1. Acquisition of Land and/or Building Rights.
2. Transfer of rights due to: sale and purchase, exchange, grants, bequests, inclusion in a company or other legal entity, separation of rights resulting in a transfer, appointment of a buyer in an auction, implementation of a judge's decision that has permanent legal force, business merger, business consolidation, Expansion of business or gifts.

3. Granting of new rights due to: continuation of release of rights or other than release of rights.
4. Land rights are property rights, business use rights, building use rights, usufructuary rights, ownership rights to flats and management rights.

According to Article 87 of the Law on Regional Taxes and Regional Retribution, the basis for BPHTB taxation is the Tax Object Acquisition Value (NPOIP). The tariff for BPHTB is uniformly set at 5%, as stipulated in Article 88 of the Law on Regional Taxes and Regional Retribution. Thus, the amount of BPHTB payable is calculated as 5% of NPOIP. In conclusion, based on the provisions of Article 88 of the Law on Regional Taxes and Regional Retribution, BPHTB is taxed based on the transaction value or land value exceeding 60,000,000 IDR, with a fixed tax rate of 5%.

However, the provisions of Article 95(1) of Law no. 28 of 2009 stipulate that taxes must be determined in advance by regional regulations (Perda). Based on this, local governments must first establish regional regulations governing BPHTB. In the absence of local government regulations, local governments cannot collect BPHTB, especially from locals, because the tax department reduces local revenue. (Lubis & Maharany Barus, 2022) The legal basis for BPHTB collection in Ogan Komering Ulu Regency is Regional Regulation Number 18 of 2010. This Regional Regulation regulates the Name, Tax Object, and Taxpayer; Tax Assessment Basis, Rates, and Calculation Methods; Collection Area; Tax Due Date and Tax Notification Letter; Tax Collection; Excess Payment Refund; and Collection Expiry of BPHTB in Ogan Komering Ulu Regency.

Meanwhile, the implementation of BPHTB in Ogan Komering Ulu Regency is experiencing problems. Although there is a regional regulation governing the collection of BPHTB, the revenue from local taxes in the Ogan Komering Ulu Regency has not yet reached optimal levels.

Table 1. Revenue from Local Taxes of the Ogan Komering Ulu Regency

Year	Budget (Billion Rupiahs)	Realization (Billion Rupiahs)	%
2020	58,61	44,32	75.62
2021	90,86	50,29	55.35
2022	90,86	54,22	59.67
2023	77,09	25,98	33.69

Source: Directorate General of Fiscal Balance (2023)

Based on the data obtained from Directorate General of Fiscal Balance of the Republic of Indonesia, there was a significant decrease in the Revenue from Local Taxes of the Ogan Komering Ulu Regency from 2022 to 2023. In addition, only 33.69% of Revenue from Local Taxes has been realized, although it is expected that BPHTB could become one of the potential sources of PAD for Regencies/Municipalities compared to the entire revenues of the existing local taxes. (Sufyan et al., 2020) However, in 2023, the Office of the Regional Revenue Service of the Ogan Komering Ulu Regency, after being audited by the Supreme Audit Agency (BPK), found that there were many instances of tax verifications resulting in transactions below 60,000,000 IDR, leading the BPK team to recommend improvements to the Regional Revenue Service due to the suboptimal performance in collecting regional original revenue.

According to the viewpoint presented above, the study problem is related to the collection of BPHTB in accordance with the discretion outlined in Law Number 28 of 2009 in Ogan Komering Ulu Regency, South Sumatera, Indonesia.

METHOD

The researcher applied the normative juridical method. In normative legal research, library materials are primary data that are classified as secondary data, namely data that is ready to be made, its form, and content that have been compiled by previous researchers and can be obtained without being bound by time and place. ([Mulyanti et al., 2024](#); [Soekanto & Mamudji, 2001](#))

Legislation at different tiers, such as laws, government regulations, presidential decrees, and others, comprised primary sources of law. Legislative drafts, secondary law sources, law textbooks, reports of legal research that analyze or explain secondary law sources, and law science journal articles are examples of secondary law sources. Secondary sources of law are non-binding. Furthermore, in order to acquire comprehensive data, interviews were carried out with informants and respondents affiliated with the relevant institution in the Ogan Komering Ulu Regency.

Tertiary law sources comprised the identification and retrieval of primary and secondary law sources, such as law journal indexes, legal dictionaries, and electronic and printed encyclopedias. Additionally, these sources of tertiary law were not legally binding.

RESULT AND DISCUSSION

In line with Indonesia's system of decentralization, the nation's development begins with the development of regions/provinces. Each region explores and develops various potentials it possesses, which will ultimately lead to the success of governance, development, and public services in the region. The existence of regional autonomy enables regional governments to manage their governance independently towards the development and welfare of their communities. The implementation of regional autonomy is crucial for reducing the burden of governance in every region across Indonesia, which is numerous. Consequently, the work of the central government can be more focused on macro-policy formulation.

To implement regional autonomy effectively, the central government has provided support to regional governments to encourage and facilitate their initial development independently from the central government. Regions must develop by utilizing their own economic and resource potentials without being overly dependent on central government assistance. However, the contribution from the central government remains significant, as evidenced by the comparison of the General Allocation Funds (DAU). The high dependence on subsidies from the central government, particularly in the taxation sector, is due to the high degree of centralization in tax matters and the diverse nature of regional taxes, which have not been optimally utilized as a source of revenue. One of the reasons for this is that regional taxes, as one of the sources of Regional Original Revenue (PAD), have not been optimally utilized to increase PAD. Thus, to reduce dependence on subsidies from the central government, regional governments must be able to optimize Regional Original Revenue.

The existence of regional autonomy resulting from the implementation of a decentralized governance system allows regional governments to manage and develop their regions. This is inseparable from the funding allocated by regional governments. Related to this, one of the sources of revenue in the implementation of regional autonomy is Regional Original Revenue (PAD). Regional Original Revenue (PAD) is the revenue generated by the region itself, derived from regional taxes, regional retribution, revenues from separated regional wealth management, and

other legitimate PAD sources. The potentials owned by each region must be explored so that the results can be maximized. PAD enhances the region's ability to finance its development and becomes one of the supporting factors for the success of the implementation of autonomy in the region. Regional Revenue that is collected can be used to finance the implementation of Regional Government Affairs. Regional expenditures are used to finance the implementation of regional government affairs, which consist of mandatory activities, optional activities, and activities whose implementation is in certain fields. Mandatory expenditure allocation is prioritized to support and improve the quality of community life in efforts to fulfill the region's obligations mandated in basic services improvement, education, health, social facilities, and adequate infrastructure, as well as developing a social security system.

In-laws - Law Number 9 of 2015 concerning Regional Governments and Law Number 33 of 2004 concerning Fiscal Balance between the central government and regional governments, it is stipulated that government revenue consists of Regional Original Revenue, Fiscal Transfer Funds, and other legitimate sources. Regional Original Revenue (PAD) is the accumulation of Revenue from Tax Receipts consisting of Regional Taxes and Regional Retributions, Non-Tax Revenue consisting of Regional Government-Owned Enterprises, as well as revenue from investment and natural resource management. Regional Revenue collected from sources within its territory is collected based on regional regulations by prevailing laws and regulations.

In this regard, regional autonomy can be relied upon as a cornerstone of development by providing a conducive environment for regional governments from the central government to increase their PAD. Increasing PAD, in line with the increasing number of responsibilities delegated to regional governments, accompanied by the transfer of personnel, assets, financing, and authority to regions in considerable amounts. Fiscal transfers from the central government to regional governments in supporting regional autonomy must be sufficient, but regional governments must be relatively more creative and innovative in increasing PAD and improving fiscal sustainability in managing their regional budgets. Therefore, regions are expected to be able to explore various sources of PAD maximally. The fiscal correlation relationship between the central government and regional governments is characterized by the high control of the central government over the progress of regional development programs. This is evident from the low proportion of PAD to the total regional revenue compared to the substantial amount of subsidies from the central government.

One way to increase Regional Original Revenue is through the optimization of regional taxes. One of the government's policies regarding taxes in the context of Law Number 34 of 2000 concerning Regional Taxes and Retributions was transformed into Law Number 28 of 2009 in line with the addition of new tax types, the expansion of the tax base, and the flexibility of tax rates. One of the new tax types transferred from central government taxes to regional taxes is the Land and Building Acquisition Tax (BPHTB). The transfer of BPHTB administration from the Central to Regional Government began on January 1, 2011, and was completed by January 1, 2014. In Banjarmasin City, a Regional Regulation was issued regarding BPHTB administration, namely Banjarmasin City Regional Regulation No. 20 of 2010 concerning Land and Building Acquisition Tax, which took effect on January 1, 2011. With this transfer, BPHTB tax revenue is expected to become a source of Regional Original Revenue with significant potential for Banjarmasin City. The transfer of BPHTB administration not only includes collection and payment but also covers data collection, assessment, determination, services, and administration that must be carried out by the region.

BPHTB is determined based on the Tax Object Sales Value (NJOP) by the transaction value of the tax object or the market value of the tax object. The transaction value is the real price of the

sold object agreed upon by both parties, the seller and the buyer, without being pegged to the market value purchased. The tax object of BPHTB is the acquisition of land and buildings. The transfer of rights to land and buildings involves the transfer and granting of new rights. This transfer of rights includes buying and selling, exchange, donation, testamentary gift, inheritance, inclusion in the marriage settlement or other community property, separation of rights resulting in transfer, converting buyers at auction, implementing court decisions that have permanent legal force, mergers, acquisitions, business mergers, and gifts.

Each region has determined the procedures for the collection of BPHTB taxes to ensure that the results are by the targets. However, in the implementation of BPHTB collection, there are often discrepancies, especially regarding the sales value of land and/or buildings. One of the discrepancies encountered is in determining NJOP in BPHTB collection. BPHTB taxation assumes that the transaction price reported is close to the fair market value of the property. This assumption can sometimes be difficult to apply given the high transaction values that may reflect the associated transaction costs. Therefore, sellers and buyers tend to choose a lower value to avoid reporting the actual transaction value in the sales deed to reduce costs. Therefore, to determine the accuracy of the transaction value reported by taxpayers, each Regency or City Land Office must publish or issue a Land Value Zone so that we can estimate the range of land values based on this Land Value Zone (ZNT) issued by the National Land Agency as the basis for taxation. ZNT is not a fixed value but rather an effort by the government to minimize tax losses. In addition to using ZNT, field verification or investigation may also be necessary. If there is a discrepancy between the transaction value and the fair market value during field verification, it will be immediately corrected by the relevant authorities. Furthermore, after comparing the transaction value and the fair market value, it will be compared again with the NJOP of the land and/or buildings that become the object of the transfer of rights, with the highest value being used as the basis for BPHTB taxation. ([Abdulaziz, 2021](#))

To understand the effectiveness of tax collection, BPHTB tax collection is usually measured by the tax collection ratio, which is the ratio of successfully collected taxes compared to the amount of taxes that should be collected based on potential taxes. The tax collection ratio approach assumes one crucial thing that affects the figures it produces: how the approach or method is used in calculating the tax base.

As information, the original regional revenue can be seen in the following table:

Table 2. Original Regional Revenue of the Ogan Komering Ulu Regency

No	Year	Original Regional Revenue (Rupiahs)	Regional Taxes (Rupiahs)
1	2018	156,620,815,410	43,504,672,970
2	2019	145,563,548,510	45,382,895,228
3	2020	115,934,921,028	44,320,888,883
4	2021	102,295,531,439	50,287,090,418
5	2022	119,624,885,514	54,216,578,030

Source: Ogan Komering Ulu Regency Regional Revenue Service (2018 - 2022)

From the table above, it can be observed that there are fluctuations between each year, and the change in the graph of the original regional Revenue of OKU Regency is quite significant. This is based on the increasing revenue from regional taxes, where BPHTB becomes one of the

contributors to these figures. The revenue of the region derived from regional taxes, including BPHTB, has contributed significantly to these numbers. This fact cannot be denied as it has been audited by the Audit Board of the Republic of Indonesia (BPK) and received findings that the Regional Revenue Service was unable to collect and optimize BPHTB revenue as regional taxes. Therefore, the Head of the Regional Revenue Service of OKU Regency took the policy that in every verification of BPHTB implementation, they would no longer consider the base value or the transaction value but instead directly multiply it by 5%. In other words, regardless of the base value submitted, if it is below 60,000,000 IDR, the BPHTB tax will be multiplied by 5%. This becomes a problematic policy in practice, but it can instantly increase the BPHTB tax amount, and it can be seen from the data table above that in 2022 there was an increase in the amount of original regional revenue. The implementation of a sound tax collection projection requires a well-crafted strategy. Thus, the tax contribution will increasingly have a significant impact on regional tax revenue in OKU Regency.

CONCLUSION

The research findings indicate that the collection of BPHTB in Ogan Komering Ulu Regency has not been operating at its best. The implementation of BPHTB in Ogan Komering Ulu Regency is experiencing problems. Although there is a regional regulation governing BPHTB collection, the revenue from local taxes in the Ogan Komering Ulu Regency has not yet reached optimal levels. Evidenced by the revenue from local tax realizations from 2020 to 2023. Despite being granted discretion in tariff setting according to the relevant law, revenue from local tax collection has not met optimal levels.

The implementation of BPHTB as a regional tax in increasing regional revenue has proven to be highly impactful and has a significantly significant contribution to regional revenue. The policy of applying a direct 5% tax rate may lead to potential issues, but it has successfully increased the figure of regional revenue. BPHTB has become one of the sources of revenue from regional taxes that can support and bring very positive outcomes to government finances.

The Head of the Regional Revenue Service of OKU Regency took the policy that in every verification of BPHTB implementation, they would no longer consider the base value or the transaction value but instead directly multiply it by 5%. In other words, regardless of the base value submitted, if it is below 60,000,000 IDR, the BPHTB tax will be multiplied by 5%. This becomes a problematic policy in practice, but it can instantly increase the BPHTB tax amount, and it can be seen from the data table above that in 2022 there was an increase in the amount of original regional revenue. The implementation of a sound tax collection projection requires a well-crafted strategy. Thus, the tax contribution will increasingly have a significant impact on regional tax revenue in OKU Regency.

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