

ДОСВІД ЗАРУБІЖНИХ КОЛЕГ



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EARMARKING TAX POLICY AS AN INSTRUMENT OF PUBLIC SERVICE PROVISION IN REGIONAL DEVELOPMENT

Local taxes contribute to local revenue of around 50 %. The policy of earmarking tax in Law No. 28 of 2009 on Regional Tax affirms the use of tax for development fund that can be enjoyed directly by taxpayers. Earmarking tax ensures that tax revenues are used for development and sustainability of local development funding. Furthermore, local government cannot delay development activities on the reason of fund unavailability. The purpose of this article is to analyze the prospect of earmarking tax policy in supporting sustainable regional development. This study applied library research. Results of this study show that if earmarking tax policy is compared with the general tax definition as a non-lead payment, its contribution in tax payment is unjustifiable. However, if considering that the local tax is levied by local governments on the local taxpayer performing taxable acts and allocated to the local government budget for financing regional development, so it becomes important to assure that it will return to the community. Implementation of earmarking tax ensures that tax revenue is allocated to the most appropriate sectors and relevant with the objective of tax collection. In conclusion, the earmarking tax policy emphasizes the role of local taxes in supporting development in regions ensuring sustainability of regional development fund.

Keywords: earmaking tax; local taxes; local government; regional development.

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Целевая налоговая политика как инструмент финансирования регионального развития

Местные налоги составляют примерно 50 % местных доходов. Законом № 28 от 2009 г. о региональном налоге разрешается его использование для развития предпринимательской деятельности самих налогоплательщиков. Налоговый сбор обеспечивает использование налоговых поступлений для стабильного финансирования местных бюджетов. В свою очередь, органы местного самоуправления не имеют права влиять на развитие местного хозяйства из-за нехватки средств в местном бюджете. Цель этой статьи – проанализировать перспективы развития налоговой политики в поддержку устойчивого регионального развития. В работе использованы финансовые отчеты и документы органов местного самоуправления, результаты анализа которых позволяют сделать вывод о том, что если местный целевой налог приравнивается к неосновному платежу, его вклад в местный бюджет не оправдан. Однако с учетом того, что местные налоги взимаются местными органами власти с местного налогоплательщика, осуществляющего налогооблагаемую деятельность, и направляются в местный бюджет для финансирования регионального развития, очень важно иметь гарантии, что он вновь вернется в местный бюджет. Реализация налоговой политики обеспечивает распределение налоговых поступлений в нужных направлениях, что соответствует цели сбора налогов. Таким образом, целевая налоговая политика существенно повышает роль местных налогов в поддержке регионального развития, которые обеспечивают его стабильность и реализацию целей развития данной территории.

Ключевые слова: целевой налог; местные налоги; местное самоуправление; региональное развитие.

Introduction. The implementation of regional autonomy brings some consequences where regions have an authority to make a number of policies appropriate with the characteristics of the regions and the aspirations of the people.¹ One of the authorities granted to the regions is the authority to levy local taxes.

According H. Mat Jur, the main characteristic of a regions' power is on its financial capacity, it means that the autonomous region must have the authority and power to earn their own financial resources.² In addition, Taxes have a role as a budgetary function and also as a regulatory function.³

Data from the Statistics Board on the Realization of Regency/City Government Revenue from 2010 to 2015 and up to date data until October 2016, it is revealed that the local taxes are the source of local revenue which contributes a lot for PAD, close to 50 %.⁴

To build public trust and in order to reinforce the policy in using tax (local tax), the Government takes a policy in the form of earmarking tax under Law Number 28 Year 2009 concerning Regional Tax and Regional Retribution (*PDRD*), which is:

¹ Rosyadi, Slamet and Anwarudin, *Otonomi Daerah dan Mewujudkan Paradigma Pembangunan Berkelanjutan*, Jurnal Sosial Ekonomi Humaniora, 2, Number. 1, May-October 2008, p. 89.

² H. Mat Jur, Analisis Kontribusi Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah (Pad) Kota Samarinda, Jurnal Eksis, Vol. 8, No. 1, March 2012, 2001 – 2181, p. 2021.

³ Ferry Susanawati, I Wayan Suparta, Muhammad Husaini, Analisis Potensi Pajak Daerah Sebagai Sumber Pendapatan Asli Daerah di Kota Metro, Jurnal Ekonomi Pembangunan, ISSN: 2302-9595, Vol. 3, No. 3, November 2014, p. 276.

⁴ BPS, Realisasi Pendapatan Pemerintah Kabupaten/Kota Se Indonesia, <http://www.Bps.go.id>. Accessed on 25th June 2017.

Table 1

Earmarking tax under Law No. 28 of 2009 on Regional Tax

Types of Earmarked Tax Area	Law Article	Amount of Allocation	Objectives of Allocation
Vehicle Tax	Article 8, Paragraph 5	Minimally 10 %	Road construction and/or maintenance Improvement of transportation facilities and infrastructure
Cigarette Tax	Article 31	Minimally 50 %	Funding public health services Law enforcement by apparatus
Street Lighting Tax	Article 56, paragraph 3	Partially	Provision of street lighting

The implementation of earmarking tax ensure tax admission allocated for the right sector and related with tax collection; moreover, it will provide more guarantee for the continuity of programs which receive earmarked taxes fund. Local government cannot postpone or stop an activity of a program with reason of no fund. This research will raise the issue on how to formulate policy of earmarking tax which later on will be used by local government as an instrument to hold public services.

Methodology. The research method focuses on library research. According to Soerjono Soekanto and Sri Mamudji, in legal research conducted by using library research or secondary data, this can be fathomed as normative legal research. Secondary data as primary data is obtained through library research which is processed and analyzed in line with interpretation of hermeneutic method.

Results.

1. Principle of Local Taxes. According to Teresa Minassian, taxes and user charges based on the principle of benefit which can be used sufficiently at all levels of government, the transfer of its collection authority to the region will be appropriate as long as its benefits can be localized to the local taxpayer.¹

The granting of authority to collect taxes, in connection with the implementation of regional autonomy in addition to taking into consideration the generally accepted tax criteria, should consider the accuracy of a tax as a local tax. A good local tax is a tax that will support the granting of authority to regions in the context of financing decentralization.

Associated with the granting of authority to the region, Roy Kelly in the Journal of Fiscal Federalism argues:

Effective decentralization requires that LBs be given discretion to allocate their resources (at the margin) in accordance with local preferences in order to maximize expenditure efficiency. Although the LSGA provides a set of mandates on both the

¹ Teresa Ter-Minassian dalam Utang Rosidin, Ibid.

revenue and expenditure aspects, including greater discretion in the planning and budgeting of those responsibilities, field visits suggest a lack of real local discretion in the budgeting process, both on the expenditure and the revenue side.”¹

2. Obstacles of Local Tax Management. The obstacle faced by local government in implementing local tax management arrangement especially caused by the strictness of central government’s supervision, moreover there are still central directives that must be followed by regions with the partition of authority between the central government and local government.

Content material that must be inputted in formulation of local law has been decided with limit in Law Number 28 Year 2009, including the obligations that must be done by local government before the formulation of local law where local tax is set as local law.

3. Initiated Expansion of Earmarking Tax Policy. The problem for PAD is the authority of taxing power which is very limited. This can only be done if taxing power is expanded.² On the other hand, region must prepare human resources for development, institution, technology, juridical instrument and also other supporting facilities and infrastructures.³ Other strategic plans that must be faced by local government is to build trust of taxing obligation to tax that has been paid.

Earmarking tax or also called as *hypotecation* means that every person get different things. Clague and Gordon stated, in subtle meaning, earmarking tax is some tax that intentionally separated from income wholefully and can be used specifically for government programs and used thoroughly for those programs.⁴ In Bahasa, earmarking tax is tax that is saved for project or certain events payment.⁵

Local tax is tax levied by local government towards tax obligation from taxable deeds in region and the income goes for region cash (*APBD*) and *APBD* is arranged in order to build the region, so it becomes important to be noticed by region authorities that tax which is taken from citizen will be back to them.

According to Tjip Ismail, in order to reinforce the function of Regional Government as a local tax collector in the era of regional autonomy, the definition of local taxes should be changed with the addition of normative and assertive, namely that local tax must also be used to serve the interests of the tax sector concerned as a form of *kontraprestasi*.⁶

¹ Roy Kelly, Stock-taking of Fiscal Decentralization Policy in Nepal, Journal of Fiscal Federalism, Local Body Fiscal Commission (LBFC), Pulchok, Lalitpur, Government of Nepal, Year 1, Issue 1, July 2016, p. 17.

² Ferry Susanawati, at.all, Ibid.

³ Kadar Pamuji, *Implikasi Kebijakan Pendaerahan Pengelolaan PBB Setelah Berlakunya UU No. 28 Tahun 2009 Tentang PDRD*, Jurnal Dinamika Hukum, Fak Hukum Unsoed Purwokerto, Vol. 11, No. 1, Januari 2011, p. 125.

⁴ Lofie Bachtiar Almaghfi, dkk, *Studi Pemikiran Penerapan Earmarking tax Pada Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Di Kota Malang*, Jurnal Perpajakan (JEJAK)| PS Perpajakan, Jurusan Administrasi Bisnis, Fakultas Ilmu Administrasi, Universitas Brawijaya Malang, Vol. 9 No. 1 2016| Perpajakan.http://Studentjournal.Ub.Ac.Id hlm. 3. Diunduh, 1 Mei 2017.

⁵ Ibid.

⁶ Tjip Ismail, 2005, *Pengaturan Pajak Daerah di Indonesia*, Depkeu RI, Jakarta, p.179

Law Number 28 Year 2009 on the new PDRD mandated earmarked against one tax only for district / city, whereas earmarked is very open for other types of local taxes, namely:

Hotel Tax, Restaurant Tax, Entertainment Tax and Advertisement Tax: earmarked in the form of promotional facilitation, or providing incentives and easiness in investment development and business expansion.

Non-metallic minerals and rocks tax; Parking Tax; Groundwater Tax; Swiftlet's Nest Tax; Rural and Urban Land and Building Tax; And Customs Acquisition of Land and Building Rights: earmarked done in the form of ease and simplification of licensing.

Therefore, the alternative will bring public interest to pay taxes. Moreover, it will be more motivate for local authorities to perform well and accountable local tax management and also assert the responsibility to perform public services better.

Conclusion. Within the broader range of thinking, optimizing the excavation of revenue sources will ultimately strengthen regional economies and self-reliance and reduce regional dependence on subsidies from the central government. Regional financial policies are directed at increasing local revenues as a primary source of local revenue, although in reality, to date local own revenues have not been enough to contribute to regional growth. Therefore, this study draws conclusion as follows:

Local tax collection policy accompanied by an affirmation of the incentives provision related to local taxes that has been paid will increase public confidence.

The Earmarking Tax Policy outlined in Law No. 8 of 2009 affirms the role of local taxes in supporting development in the regions as well as supporting the function of the Regional Government as a public service.

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Цільова податкова політика як інструмент фінансування регіонального розвитку

Місцеві податки складають майже 50 % місцевих доходів. Законом № 28 від 2009 р. про регіональний податок дозволяється його використання для розвитку підприємницької діяльності самих платників податків. Податковий збір забезпечує використання податкових надходжень з метою стабільного фінансування місцевих бюджетів. У свою чергу органи місцевого самоврядування не мають права впливати на розвиток місцевого господарства через брак коштів у місцевому бюджеті. Мета цієї статті – проаналізувати перспективи розвитку податкової політики в підтримку сталого регіонального розвитку. У роботі використано фінансові звіти та документи органів місцевого самоврядування, результати аналізу яких дозволяють зробити висновок, що якщо місцевий цільовий податок прирівнюється до неосновного платежу, його внесок до місцевого бюджету є невиправданим. Однак з урахуванням того, що місцеві податки стягуються місцевими органами влади з місцевого платника податків, який здійснює оподатковувану діяльність, і направляються до місцевого бюджету для фінансування регіонального розвитку, дуже важливо мати гарантії, що він знову повернеться до місцевого бюджету. Реалізація податкової політики забезпечує розподіл податкових надходжень у потрібних напрямках, що відповідає меті збору податків. Таким чином, цільова податкова політика істотно підвищує роль місцевих податків в підтримці регіонального розвитку, які забезпечують його стабільність і реалізацію цілей розвитку даної території.

Ключові слова: цільовий податок; місцеві податки; місцеве самоврядування; регіональний розвиток.

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