

Conversion of Federal Tax Collection to Local Government

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Abstract

This study aims to determine the extent of readiness of local governments in implementing the transfer of land and building tax as a tax Rural and Urban areas and determine the factors that supporting and obstacles in preparation for the transfer as a local tax. This study based on Law No. 28 the year 2009 on Regional Taxes and Levies. Data collection techniques in the form of research literature and field research consisting of interviews and documentation. The results of the study show that so far the Local Government is ready to manage this UN-P2. In this transfer process is certainly there supporting factors as well as inhibiting factors in the preparation of UN-P2 execution. However, the local Regional Revenue Office in cooperation with the relevant parties continue to make best efforts to make the switching process and management of PBB-P2 go well, successfully and smoothly.

Keywords: transfer implementation, Land and Building Taxes of Rural and Urban Areas, Local taxes

1. Background

Implementation of regional autonomy begins with the transfer of a number of authorities from the central government to the local government concerned. The transfer of various authorities and the affairs of the central government to the local government must be accompanied by the transfer and diversion of sources of financing. And one of the things that greatly affect the running of the government on regional autonomy, m PROBLEM financing itself. In response to the problem, the central government issued a fiscal decentralization policy in support of the implementation of regional autonomy. This fiscal policy exerts a significant influence on the management of governments independently as local governments maximize this policy to optimize revenue from their own regions. The existence of fiscal decentralization policy makes local governments are given the authority to explore and optimize the existing resources in the region in improving the source of financing in the area concerned. The most important source of financing or known as original revenue where the main component is revenue derived from the components of local taxes and levies. Objective of the central government to transfer funds to local governments is as real action to reduce inequality in the distribution of "national cake", either vertically or horizontally, and in an attempt to improve the efficiency of government spending to give up some authority in the field of financial management of the State and the resulting benefits can be enjoyed by people in the region concerned. (Wahyuni, 2010: 349):

The enactment of regional autonomy/decentralization policy enables a local authority to lie in the full local government policy, including the Regional Budget (APBD) of the area. The aim is to bring public services closer to the public, allowing the public to monitor and control the use of funds sourced from APBD, in addition to creating healthy competition between regions and encouraging innovation (Sidik, 2002: 1). This greater authority will certainly cost so much. But it is expected that with the large cost required, the local government does not depend on funds transfer from the central government.

Based on the provisions of Law Number 33 the year 2004 regarding Financial Balance between Central Government and Local Government, the most important source of local revenue in local government is local tax and regional retribution. In an effort to simplify and improve the type and structure of local taxes, increase local revenues do not depend on transfer funds from the central government, as well as improve the system of taxation and levy area hence has been published Law Number 28 Year 2009 on Local Taxes and Local Levies referred to as the PDRD Law. Broadly speaking, the Act PDRD regulate their object extension of local taxes and levies, and types of local taxes and levies, raising the maximum rate of some types of local taxes, and provide discretion to if a determination of local tax to the regions. Law Number 28 The year 2009 regarding Regional Taxes and Levies, Land Tax and Rural and Urban Sector Buildings (PBB-P2) which previously constituted a tax managed by the central government delegated its management to the local government. Article 182 paragraph (1) of the PDRD Law states that the delegation of UN-P2 management by 2014 will be transferred from the central government to the regions.

Prior to the enactment of Law Number 28 The year 2009, Land Tax and Rural and Urban Buildings (PBB-P2) are taxes levied and administrated by the central government but the levies are granted / distributed to local governments (Ministry of Finance, 2009). Under the previous Law on Land and Building Law No. 12 of 1985, local governments will receive 90% of PBB revenue to be shared with provincial and district/city governments. It is also described in Regulation of the Ministry of Finance No. 90 of 2008 Article 2 paragraph 2: Funds for land and building tax results for the area of 90% is divided into 16.2% for the province, 64.8% for the districts/cities are concerned, and 9% for collection costs. The enactment of the PDRD Law enables the district/city government to accept all UN-P2 revenues to be original revenue without the need to be divided into other regions and provinces. It certainly opens up additional opportunities for UN-P2 revenue of 35.2%.

To carry out UN-P2 diverts the necessary preparation to be done by the local authorities concerned. As contained in the Joint Regulation of the Minister of Finance and Minister of Home Affairs No. 213 / PMK.07/2010-Number:58 Year 2010 regarding Stages Preparatory Transfer of UN-P2 as a local tax, in order to transfer the authority of the UN-P2 collecting the duty local governments and responsible for preparing facilities and infrastructure; organizational structure and working procedures; human Resources; regional regulations, regional head regulations, and SOPs; cooperation with related parties, inter alia with the Tax Office, Banking, Land Affairs Office, Notary/Acting Officer of Land Deed; as well as the opening of accounts of PBB-P2 revenues to healthy banks.

Local governments in preparing for the takeover of this United Nations-P2 and the time constraint in the preparation, local governments need to better plan and mature in order to ensure that the preparation of the UN-P2 transfer can run well, smoothly and on time. With good preparation and maturity, then the magnitude of UN-P2 potential will be realized so that it will increase the local tax revenue and will become one of the strengths for original revenue that will sustain the Regional Revenue and Expenditure Budget and can be optimized in develop the area in question. The magnitude of the potential and role of the UN-P2 is in carrying out regional autonomy, especially the sector of financing and independence of an area and the number of components that must be prepared by the Regional Government in its management, the authors will examine the things that are considered important and influential for local governments, Bone District government in optimizing the preparation and are of land tax and Build Rural and Urban.

2. Theoretical Background

a. Regional Autonomy

The principles of granting regional autonomy as the basis for the implementation of regional autonomy with regard to the sub-article No. 22 of 1999), namely p management of regional autonomy implemented with due respect to civil, fairness, equity, and the potential and diversity of the region, held on autonomy vast, realistic and responsible, put on the districts and areas of the city, while the provincial autonomy is limited autonomy. The implementation of regional autonomy must be in accordance with the state constitution so that it remains secure a harmonious relationship between the center and the regions, to increase the independence of the autonomous region and therefore in the district and town area no more administrative areas, enhancing the role and functions of the legislative body regions, both as a function legislation, supervisory functions, and budgetary functions for local governance. Implementation of the principle of tax deconcentration is placed on the provinces in his capacity as the administrative area to carry out the authority of certain government delegated to the governor as a representative of the government, and not only from the government to the regions, but also from governments and regions to villages with financing, infrastructure, and resources man with the obligation to report and be responsible to the implementation of assignment.

The 1945 Constitution is a strong foundation for carrying out regional autonomy. Article 18 of the Constitution mentions the division of central and regional government management. The enactment of regional autonomy system is a mandate given by the 1945 Constitution of the State of the Republic of Indonesia in the second amendment of 2000 to be implemented under a law established specifically to regulate local government. The post-amendment 1945 Constitution lists the problems of regional governments in Article 18, Article 18A, and Article 18B. The system of regional autonomy in general written in Article 18 to be further regulated by law. MPR-RI Decree No.XV/ MPR/1998 on the Implementation of Regional Autonomy mentions, arrangement, distribution, utilization of the national resources of justice, as well as the financial balance of the Central and Regional Government within the framework of the Unitary State of the Republic of Indonesia.

The Law No.22/1999 on Regional Government in principle governs the implementation of local governance which prioritizes the implementation of the principle of decentralization. Things are fundamental in these rules he was pushing for the empowerment of communities, foster initiative, and creativity, enhance the role of the community, to develop the role and functions of Parliament. However, as it is deemed incompatible with the development of a state, state administration and demands for the implementation of regional autonomy, new rules are also established to replace it. Under the law No. 32 of 2004 concerning the rights of autonomy, authority, and duties of the autonomous regions to set up and manage their own affairs and interests of local communities in accordance with laws and regulations, and Act No. 33 of 2004 on Financial Balance between the Central and Regional. (Rangkasa and Zainudin, 2012). Law of the Republic of Indonesia Number 32 of 2004 rests on a strong law (Wahyuni, 2010: 342-343), is as follows.

b. Fiscal Decentralization

Decentralization is the handover of government authority by the government to the autonomous regions to regulate and manage government affairs within the system of the Unitary State of the Republic of Indonesia (Act No. 32 of 2004). As for the fiscal decentralization on fiscal policy submitted to the autonomous region. Fiscal policy is the economic policy to guide the economic condition to be better by changing government revenue and expenditure. This policy is similar to monetary policy to regulate the money supply, but more emphasis on the fiscal policy settings income and government spending (Wahyuni,2010;128).

Fiscal decentralization is one mechanism for the transfer of funds from the state budget in connection with the financial policy of the state, to achieve sustainable fiscal security and provide stimulus to the economic activity of society, fiscal decentralization policy is expected to create even

distribution of financial capability among regions that original revenue with magnitude authority of government affairs submitted to the autonomous regions (Wahyuni,2010;348-349)

Rules on fiscal decentralization were last modified with the enactment of Law No. 28 of 2009 on regional taxes and levies. Some basic policies set forth in this law, (Ministry of Finance of the Republic of Indonesia, 2012: 155-157), which is the changes in local taxes and levies from the open-list system into a closed-list system. One of the reasons the application of the closed-list system is to give assurance to the public and businesses about the types of local taxes to be paid, as well as improving the efficiency of tax collection area and levies. With the closed-list system, local governments can levy local taxes and levies listed in the Act. Granting greater authority to the regions in the field of taxation and levies, through multiple policies, to broaden the base of local taxes and levies that already exist, such as the expansion of the base of the Motor Vehicle Tax, Customs of Vehicle, Taxes tax Restaurant and Permits Disorders, and types of local taxes and levies, such as the tax Cigarette tax Swallow's Nest, tax on Acquisition of Land and Building (BPHTB), Land and Building tax Rural and Urban (PBB-P2), Service Fees for calibration / re-calibration, levy of Education, levy Control Telecommunication Tower, and Permits Fishing Enterprises, raising the maximum rate of some types of local taxes, such as motor vehicle tax, transfer duties of Motor Vehicles, Fuel tax Motor Vehicle, Entertainment tax, Parking tax and Non Metallic Minerals tax and rocks, and provide discretionary determination of tax rates to regions except Cigarette Tax. The regions shall be entirely authorized to stipulate the magnitude of local tax rates to be enforced in their regions so long as they do not exceed the minimum and maximum rates set forth in Law 28/2009.

The authority of the local government areas of taxation is expected to generate income that can compensate for the loss of revenues from some kind of local charges as a result of changes in the open-list system into a closed-list system. Improve the management system of local taxes and levies through provincial tax-sharing policy to districts/cities are more certain, and the policy of earmarking certain types of local taxes and levies m Enhancing the effectiveness of the supervision of the area by changing the monitoring mechanism of the repressive system (based on Law Number 34 the year 2000) becomes a preventive and corrective system.

c. Conversion of Management and Building Tax Rural and Urban

The reason for management of land and building tax Rural and Urban (PBB- P2) convert to the local government (Ministry of Finance, 2009), to be more transparent and accountable for. The funding needs of the region are mostly funded by transfers from the central less reflect the accountability of local tax and does not provide incentives for regions to use the budget efficiently. The funding of local needs are funded largely by the allocation of central funds, then automatically less encouragement for districts to use these funds for the improvement of public services. Furthermore, if the degree of transparency and accountability in the management of the high taxes, the willingness to pay taxes and levies on direct public services they enjoy are also higher. At the same time, local governments will be encouraged to improve services to the community because every burden to the community requires the improvement of services to the community. PBB- tax object P2 and BPHTB is *immobile*, in the sense that cannot be relocated to other areas, so that more appropriate when used as local taxes, and the object PBB- BPHTB P2 and the location is in a district/city, and local government officials are obviously more knowing and better understanding the characteristics of the object and its subject so that the small possibility of taxpayers can avoid the obligations of taxation.

P2 PBB- diversion into the local tax according to Supriyanto (2012;73) majority forward submit tax affairs, oil and gas can no longer be relied upon as a source of revenue for the State Budget, as Indonesia is no longer a country of export petroleum, on the contrary now as a country that imports petroleum. As a result, the source of income for APBN shifts from oil and gas revenues to tax revenues. Thus, the tax rated as the strategic position in the state budget, and reform bureaucracy in the body of the Directorate General of Taxation has successfully established a Primer Tax Office which is a fusion of KPP, Office of Tax of land and Building, the Office of Inspection and Tax Investigations. If

observed, the existence of the UN with a number of problems and not balanced with the amount of acceptance, it can be felt disturbing the Directorate General of Taxation as the backbone of APBN fulfillment, so the establishment of Primer Tax Office is a smart way to make the cost of collecting the UN become more efficient.

d. Land Tax and Rural and Urban Buildings

The land and building tax of rural and urban sectors into local taxes stipulated in Law No. 28 of 2009 on Regional Tax and Regional Retribution (PDRD) Article 77 to Article 84 starting in 2010. Basic understanding relating to the land and building tax rural and urban is a tax on land and/or buildings owned, controlled, and/or utilized by a private person or authority, except for the area used for business activities gardening, forestry, and mining, and is the earth's surface which includes land and sea inland waters sea in districts/cities, and building is a construction technique that is planted or permanently attached to the land and/or inland waters and/or sea. The definition of a building in the Act No. 28 Year 2009 Article 77 is the environment that is located in a complex of buildings such as hotels, factories, which is a unity with complex The building, highway, pool, fence luxurious, the sportsman, shipyards, docks, luxurious garden, shelter/oil refineries, water and gas, oil pipelines, and tower.

e. Method

This research is a descriptive qualitative research to apply rules based on Law No. 28 of 2009. This study is a correlational study conducted in the natural environment of the organization with minimum intervention by researchers and normal workflow (Sekaran, 2010: 166). So that in the implementation of this study, researchers act as a non-participant observer. The location of this research is the Regional Revenue Service of Bone Regency. The researcher using qualitative data analysis. About the phenomena associated with the theoretical basis, then developed into the problems and their solutions.

f. The Result

The conversion of Land and Building Tax to local taxes in 2014, which has been regulated in Law Number 28 Year 2009 on Regional Taxes and Levies and Local Regulation Bone District No. 1 of 2011 about local taxes, as amended by Bone Regional Regulation No. 3 of 2014 on Amendment to Bone Regency Regulation No. 1 of 2011 on Regional Taxes. The formation of the composition of working group on the Department of Revenue Bone County is expected to increase local revenue of the sector of land and building tax by attempting to maximize the performance improvement of Human Resources (HR) and service to the community by decree Bone No. 30 of 2013 on the System and Tax Collection Procedures of Land and Building Rural and Urban.

The primer tax office of Watampone as the legal body authority has been preparing all related to land and building tax are submitted to the Department of Revenue Bone regencies, such as by conducting technical guidance to employees of DIPENDA Bone County and guidance, conducts assistance related and preparing UN system and assist in the preparing to stage UN management -P2 by DIPENDA Bone County.

Collaboration with the three banks in P2 PBB- payment. Bone Regency Regional Revenue Office has been working with three banks as a PBB-P2 payment, Bank Negara Indonesia, Bank Rakyat Indonesia and Bank Syariah Mandiri. Such cooperation has been agreed with demonstrated through the signing of cooperation agreements with three banks concerned. Bone Regency Regional Revenue Office did not cooperate with the post office post office due to a burden of administrative costs, whereas in the collection DIPENDA Bone regency avoids those costs. As for some reasons not done cooperation with the post office is as follows:

- a. Local Tax Payer Data Base has not been fully integrated with information technology application systems that are online;

- b. The current Taxpayers most have not made direct payments, therefore the method of tax collection is carried out by collecting directly to the Taxpayer conducted by the tax collector (collector) in each village;
- c. The framework of the best service to the public, always as far as possible not to burden the administrative costs of tax payments to the Taxpayer.
- d. Bone District Revenue Service also provides equipment and tools who was in the room in the form of hardware which completed with support software needed to manage the UN-P2. Genuine hardware provided, among others such as servers, personal computers (PCs), network, high speed and printer Printronix. The principle, also provided software, such as the Operating System (OS), database, application SISMIO, application of GIS and mapping (MapInfo).

Table 1: Hardware Management PBB- P2 Owned Local Government

| Name Hardware and Documents |
|--|
| a. <i>Server</i> |
| b. <i>Personal Computer (PC)</i> |
| c. <i>Network</i> |
| d. <i>High Speed Printer Printronix</i> |
| e. <i>Printer</i> |
| f. <i>Plotter Printer</i> |
| g. <i>Tax Return Form (SPPT)</i> |
| h. <i>Deposit Receipt Letter (STTS)</i> |
| i. <i>Tax Object Notification (SPOP) and Attachment of Tax Object Notification (LSPOP)</i> |
| j. <i>Other Supporting Matter pieces</i> |
| k. <i>Service Letters</i> |

Data Source: Bone District Income Office

The policy of the central government transferred management of Land Tax and the Establishment of the composition of the Working Group does not add structural positions that already exist (just change Nomenclature) and performed on structural positions Echelon IVa (Head of Section) specified as stipulated in District Regulation Bone number 3 of 2013 on Amendment District Regulation of Bone No. 3 of 2008 on the Establishment of Organization agencies Regency of Bone, it is the mandate of Minister Regulation No. 56 Year 2010 concerning Amendment to the Regulation of the Minister of Interior No. 57 on Technical Guidelines for Planning Organization Regional Devices, which include:

- a. Section Data Collection, changed into Section Data Collection and Assessment;
- b. Documentation and Data Management Section, transformed into a Data management and Information;
- c. Section of Objection turned into Section of Dispute Resolution Supervision and Dispute;
- d. Publishing section Decision letters turned into BPHTB Establishment and Administrative Services and the United Nations - P2;
- e. Billing Section changed to Billing and Extension Section.

With regard to the role which is owned by the human resource, the District of Bone DIPENDA, Many consideration in analyzing and determining the number of human resources required to manage this P2 PBB-. In P2 PBB- management, HR recruitment DIPENDA Bone stipulate district by utilizing existing resources, that taste 1 of internal employees and external In his own panda Receipt with showing the special skills or competencies possessed and considered as required in the management of P2 PBB. The number of human resources recruitment in the working group management of PBB-P2 is as many as 41 people from the neighborhood itself of people DIPENDA retired employee of the National Land Agency Bone regency as assistants for the assessment and measurement of soil in the field. Recruitment of personnel is not fixed or off. This is necessary to assist the Dipenda employee in

conducting land assessment and measurement activities in the field. The absence of functional fixed as of assessors like this should get the attention of the Department of Revenue Bone regency.

The targeting/principal reception Land and Build Tax Rural and Urban (PBB- P2) in the first year management of the Department of Revenue of Bone is based on a target / actual revenues of principal and five years, start in 2009 till 2013 when PBB-P2 is still managed by the Central Government through the Directorate General of Taxation (DGT). Target/principal and Realization reception PBB- previous five years can be seen in the table below.

Table 2: Revenues Target and United Nations - P2 Based Bone District Budget Year 2009-2013

| Year | Sector | Target / Main | Realization | Percentage (%) (TPI) |
|------|-------------|----------------|----------------|----------------------|
| 2009 | Rural areas | 5,913,381,000 | 7408.085.129 | 125.28% |
| | Urban | 2,458,592,000 | 3.612.071.335 | 146.92% |
| | amount | 8,371,973,000 | 11,020,156,464 | 131.63% |
| 2010 | Rural areas | 6,035,863,888 | 7.811.814.706 | 129.42% |
| | Urban | 2,439.005.310 | 3,624,436,631 | 148.60% |
| | amount | 8,474,869,198 | 11.436.251.337 | 134.94% |
| 2011 | Rural areas | 4.928.105.279 | 7497.924.411 | 152.15% |
| | Urban | 2,061,415,857 | 4.901.261.645 | 237.76% |
| | amount | 6.989.521.136 | 12.399.186.056 | 177.40% |
| 2012 | Rural areas | 4,359,134,900 | 7,223,735,913 | 165.71% |
| | Urban | 3.466.270.223 | 4.734.589.310 | 136.59% |
| | amount | 7,825,405,123 | 11.958.325.223 | 152.81% |
| 2013 | Rural areas | 8.382.178.615 | 9.464.511.183 | 112.91% |
| | Urban | 5.199.036.080 | 5,077,695,355 | 97.67% |
| | amount | 13,581,214,695 | 14.542.206.538 | 107.08% |

Source: Department of Revenue District Bone

Based on data obtained from the District Revenue Office above, the total amount of UN-P2 revenue stipulation in Bone Regency in 2014 is Rp.20.499.255.540. Based on the principal figure of the District Government decree targeting Bone PBB-P2 in 2014 amounted to Rp.18.507.632.241. Targets set by the budget is too high, only 90% of the principal figures specified provisions. This is based on the fact that 2014 was the first year of UN-P2 management by the Regional Government through the Bone County Revenue Service and also based on the decrease of realization figures by percentage in the previous two years, in 2012 and 2013, even though that figure still exceeded the set target. In the early stages of transfer and management of the UN-P2 is certainly still a lot to be adjusted and will be learning in the years to come.

3. Conclusion and Recommendation

The conversion of P-P2 into Local Tax was ready with all hardware used. Local Government has made various preparations to making P2, hundreds of PBB- management, cooperation with relevant parties, the provision of facilities and infrastructure, the establishment of the organization and recruitment of Human Resources (HR) will manage PBB- P2, the process of socialization to related parties both in the internal environment Local government and external parties, as well as providing funding or financing from the budget.

Availability of the factors supporting the arrangement through the establishment of the Working Group of the UN management-P2, reinforced with District Regulation of Bone No. 1 of 2011 on Local Taxes, as amended by Regional Regulation of Bone District No. 3 of 2014 on the Amendment of Regional Regulation Bone District No. 1 of 2011 on Local Taxes, as well as the decree Bone Number 30 Year 2013 concerning Rural and Urban Land Collection and Tax Collection System and Procedures, in order to maximize the improvement of HR performance and services to the community.

Inhibiting factors in the preparation of the implementation of the UN-P2 conversion is lack of regulation Related UN-P2, because all the rules is still adopted from the central tax rules. The quality of human resources is still very necessary to be trained or training regarding the assessment and measurement of tax objects.

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