

ABSTRACT

REGULATING LOCAL TAXATION RELATED TO INDONESIAN TAX LAW SYSTEM .

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Tax represent one of the national income source, the result of income from tax sector every year is used as one of the important element to compile the state budget. Constitutionally, the tax imposition in Indonesia is based on the article 23 A, and obligation of State (Government) on compiling budget is determined through article 23 A text (1) Constitution 1945.

Based on the State form and Government system in Indonesia, there are two kinds of tax, namely : National (Central) Tax and Local Tax. The National (Central) Tax consist of : (1) Income tax, (2). Value Accession Tax of Goods and Service, and Sales Tax of Luxurious Goods, (3). Land and Construction Tax, (4). Postage Toll, (5). Right Acquisition Toll of Land and Construction. Search Local Tax is differentiated of Province Local Tax and Regency / Town Local Tax.

The Province Local Tax, including : Motor Vehicle and Ship Water Tax, Motor Vehicle and Ship Water Name Change Tax, Motor Vehicle Fuel Tax and Taking on Utilizing Tax Water. Town / Regency Local Tax consist of Hotel tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Taking Excavation Materials C Tax, and Parking Tax.

Local Taxation sector have been enacted several time namely, Statute and regulation, about Local Government (UU No. 1, 1945; UU Nomor 22, 1948, UU Nomor 1, 1957, UU Nomor 5, 1974, UU Nomor 22, 1999, and the last UU Nomor 32, 2004) and published the law and regulation that directly arrange Local Tax (UU Nomor 11, 1957, UU Nomor 18, 1997, UU Nomor 34, 2000). These statute and regulation have regulated two functions, that is : (1). Enactment of the local tax, and (2). Imposition of the local tax.

Although the Government have enacted and prounounced some of regulations, tobe implemented in local regulations, such as the Local Regulation Number 1, 2002 about Local Tax published by Government of the Special Territory of Yogyakarta.

Based on Statutes and regulations above, the enactment of local taxation were decentralization pattern and centralization pattern, even though both the systems are use the same time. The local regulation have function as legal base for imposition the local tax, to fulfill the formal and material standart that have been determined by law and regulation upon him.

Key words : State, tax, area/local, enactment, imposition.