

Legal protection for motor vehicle taxpayers in East Java subject to progressive rates

Herman Setiawan

Fakultas Hukum, Universita Airlangga, Surabaya, Indonesia

Article Info

Article history:

Received : Oct 09, 2021

Revised : Nov 26, 2021

Accepted : Jan 16, 2022

Keywords:

Legal protection;
Taxpayer;
Motor vehicle;
Progressive rates.

ABSTRACT

In this thesis, the matter discussed is legal protection for taxpayers in the event of an error in collecting motorized vehicle tax. Motor Vehicle Tax Collection has fulfilled legal certainty, this is based on article 5 paragraph of Law Number 28 of 2009 in conjunction with Article 6 of East Java Regional Regulation Number 9 of 2010 which regulates the contents of determining the principal amount of motorized vehicle tax. The way to determine it is to multiply the tax base with the motor vehicle tax rate regulated in Article 7 of the East Java Regional Regulation 9 of 2010 concerning Regional Taxes. If the taxpayer owns a 4 (four) wheeled personal motorized vehicle as well as a 2 (two) wheeled motorized vehicle with cylinder contents of 250 cc and above, the second and so on, according to Article 8 of the East Java Regional Regulation 9 of 2010 concerning Regional Tax, the taxpayer is subject to a progressive rate. whose order of tariffs is regulated in the same. In the context of collecting Motor Vehicle Tax with Progressive Rates, there are several legal issues that arise, including the problem of progressive tariff sequences.

This is an open access article under the [CC BY-NC](#) license.



Corresponding Author:

Herman Setiawan
Fakultas Hukum, Universitas Airlangga
Jl. Airlangga No. 4-6, Kota Surabaya, Jawa Timur
Email: setiawanherman@gmail.com

1. INTRODUCTION

Currently taxes are arguably the largest source of revenue for the state. So that today tax revenue is the backbone of the State Revenue and Expenditure Budget as well as the Regional Revenue and Expenditure Budget.

Among the opinions of these scholars, some of whom still have many supporters include: Andriani, he gave a definition which reads as follows: 1 Taxes are contributions to the state that are forced to be owed by those who are obliged to pay them according to regulations with no refund, which can be directly appointed, and whose use is to finance general expenses related to government duties.

The conclusion that can be drawn from this definition is that PJA Andriani includes tax as a definition which he considers as a species into the genus of levies. In this definition, the emphasis is placed on the budgetary function of taxes, while taxes still have another function that is no less important, namely the regulatory function. Smeet, according to him "taxes are government achievements that are owed through general norms, and can be forced, without any counter-achievement that can be shown in individual terms, the intention is to finance government spending".

The characteristics attached to the definition of tax are: In paying taxes, it cannot be shown that there is individual contra- achievement by the government; Taxes are collected by the state both by the central government and local governments; Taxes are intended for government expenditures, which if there is a surplus from the income, it is used to finance public investment; Taxes can also have purposes that are not budgetary, namely to regulate.

Taxes have two functions, namely the budgetary function or financial function and the regularend function or regulatory function. The financial function is the tax function that enters into the state treasury or in other words the tax function is a source of state revenue and is used for state expenditure, both routine expenditure and development expenditure.

While the regulatory function is the tax function to regulate a situation in society in the social, economic, political and other matters in accordance with government policies, besides taxes, other levies carried out by the government are fees and donations. The difference between taxes and fees and donations is on performance returns directly, in paying taxes, taxpayers cannot get achievements directly from the government for the amount of money paid to pay taxes.

This is different from user fees and donations, in which the paying party will get achievements directly from the government. Tax collection is a collection that the government can impose on taxpayers, and from this collection there is no direct compensation that can be appointed by the taxpayer, so tax collection must first obtain approval from the people, in this case represented by the DPR.

This is in accordance with the tax philosophy, namely 'No taxation without representation and Taxation without representation is robbery'. Therefore, in the provisions of Indonesian law this matter is also regulated, namely in Article 23 paragraph (2) of the 1945 Constitution, namely all taxes for the use of the state treasury must be under the law.

From the explanation above, it can be concluded that tax collection must be regulated by law, in which the law governing taxes is called tax law. Tax law is a collection of regulations governing the relationship between the government as a tax collector and the public as a taxpayer. The tax law itself is divided into two, namely formal and material tax laws.

Material tax law contains norms that explain circumstances, legal actions and events that must be taxed, who must be taxed, how much tax, in other words everything about the emergence, size and elimination of tax debt and the legal relationship between the government and the taxpayer. tax, also includes regulations that contain increases, fines and penalties as well as methods of tax exemptions and returns, as well as provisions that give the main billing rights to the tax authorities. Meanwhile, formal tax laws are regulations regarding ways to embody the law material becomes a reality.

Tax itself can be divided according to its type, namely the distribution of taxes according to class, based on their nature and taxes based on the authority that collects them. Based on the type of tax according to the class, the tax is divided into two, namely direct and indirect taxes. Direct tax is a tax whose burden cannot be delegated to another party, but must be the burden of the relevant tax, for example income tax.

Meanwhile, indirect taxes are taxes whose payment can be delegated to other parties, for example, value added tax. According to its nature, taxes are divided into two, namely subjective and objective. Subjective tax is a tax that originates or is based on the subject, which is then searched for objective conditions, in the sense of paying attention to the condition of the taxpayer, for example, is income tax, while an objective tax is a tax that originates or is based on the object, without regard to the condition of the taxpayer, an example is tax. value added. Based on the authority to collect taxes, it is divided into two types, namely central taxes and regional taxes.

Central tax is a tax whose collection authority lies with the central government, whose implementation is carried out by the finance department through the Directorate General of Taxes which is used to finance state households. Meanwhile, regional taxes are taxes that are collected by local governments and are used to finance regional households. Meanwhile, Regional Tax is a tax whose collection authority lies with the regional government whose collection is carried out by the Regional Revenue Service.

Arrangements regarding Regional Taxes are regulated in Law Number 28 of 2009 namely regarding Regional Taxes and Regional Levies. Regional Tax according to Law Number 28 of 2009, namely regarding Regional Taxes and Regional Levies, hereinafter referred to as Taxes, is a mandatory contribution to the Region that is owed by individuals or entities that are coercive based

on the Law, by not getting compensation directly and used for regional needs for the greatest prosperity of the people.

In Article 2 of Law Number 28 of 2009, namely regarding Regional Taxes and Regional Levies, Regional taxes are divided into two, namely types of regional taxes which include provincial taxes or money including district or city taxes. Which includes the type of provincial taxes are as follows: Which includes the type of provincial taxes are as follows: Non-Metal and Rock Mineral Tax; In this thesis what will be the subject of discussion is Motor Vehicle Tax, especially regarding progressive rates which are a type of provincial tax. Motor Vehicle Tax according to Article 1 point 12 of Law Number 28 of 2009 is a tax on ownership and/or control of motorized vehicles. Motorized Vehicles, what is meant by Motorized Vehicles according to article 1 number 13 of Law Number 28.

2. METHOD

In this thesis the type or method of legal research used is doctrinal research, because the research method used is doctrinal research, the purpose of writing this thesis is to produce a systematic explanation of the legal norms governing a particular legal category, analyze the relationship between norms law, explaining difficult areas, and it is hoped that it will also provide predictions regarding the development of legal norms in the future regarding the collection of vehicle tax. Through writing this thesis, it is hoped that it will provide good benefits to legal academics, to practitioners and motor vehicle taxpayers in the East Java region regarding the theme that will be discussed later in this thesis, namely regarding the collection of motorized vehicle tax at progressive rates in East Java Province.

For academics, this thesis is expected to provide benefits as additional scientific material regarding tax law, while for practitioners, especially practitioners in the field of tax law and motor vehicle taxpayers in the East Java region, it is hoped that this thesis is expected to be able to provide answers to the problem of collecting motorized vehicle tax at rates progressive in East Java.

The definition of doctrinal research is research that produces a systematic explanation of the legal norms governing a particular legal category, analyzes the relationship between legal norms, explains difficult areas, and is expected to also provide predictions regarding the development of legal norms in the future. 13 Later the technique or type of writing doctrinal research will be used to explain the formulation of the problems in this thesis. By determining which problem approach to use in writing the thesis, you will get information from various aspects regarding the legal issues that are being tried to find answers. Approaches used In this thesis the author uses 2 kinds of legal materials, namely primary and secondary.

Because the problem approach method used is a statute approach, the main or primary source used is legislation related to the title and formulation of the problem to be discussed, including: In addition to primary legal materials, there are also legal materials secondary, secondary legal materials are legal materials that explain primary legal materials which in this thesis are statutory regulations, where secondary legal materials consist of opinions of scholars in literature books on law, especially tax law, lecture notes, scientific papers, articles from print and internet media whose substance is related to the problems that will be discussed in this thesis.

The collection of legal materials is carried out by means of library research. In library research, legal materials are collected by reading and studying legal materials which contain information about the author's subject matter, through legal literature books, especially those related to tax law, materials other matters obtained during lectures or those obtained outside of lectures such as from the internet, as well as applicable laws and regulations relating to the issues to be discussed.

Furthermore, these legal materials are linked to one another with the aim of being able to discuss and resolve the problems of this writing and will be described systematically in accordance with the subject matter in this writing. The legal material is then analyzed in order to get answers to the formulation of the problem, so that the results of the discussion can be accounted for systematically (library research) which is intended to obtain legal material in both primary and secondary forms.

3. RESULTS AND DISCUSSION

In Today the government system adopted by Indonesia is a regional autonomy system, according to article 1 paragraph 5 of Law Number 32 of 2004 the meaning of autonomy is that the area is the rights, authorities and obligations of an autonomous region to regulate and manage its own government affairs and the interests of the local community in accordance with with statutory regulations.

Theoretically, the delegation of authority to the regions is based on the consideration that these matters will be more efficient, effective and accountable if they are handed over to the regions. Meanwhile, what is meant by effective is that the delegation of these affairs will achieve the desired targets if implemented by the region concerned. Accountable means that the local government in carrying out these affairs is not only responsible to the government but also responsible to the voters.

However, it cannot be denied that the division of governmental affairs between the center and the regions in the context of decentralization and deconcentration as well as co-administration tasks also raises a new problem, this problem often involves authority and disputes over good government relations between the central government and provincial regional governments, between the central government and regional governments. between district/city governments, between provincial governments, between provincial governments and district/city governments, or between district/city governments.

In Law Number 32 of 2004 concerning regional government in Article 10 paragraph (3) it is stated that government affairs which are the affairs of the Government (central government) as referred to in paragraph (1) include: Religion Government affairs outside government affairs as referred to in Article 10 paragraph (3), the Government (central government) can organize itself or delegate part or all of it to regional governments; With regard to the implementation of affairs which are the duties of the regional government, of course, it requires funds to carry out what is the responsibility of the regional government, the funds are obtained, among other things, from taxes; Taxes are a social phenomenon and only exist in society; Without society, there can be no tax.

The community in question is a legal community or *Gemeinschaft* according to Ferdinand Tonnies' term, not a *Gesellschaft* society. Adam Smith in his book *Wealth of Nation* which is well known throughout the world, provides guidelines that in order for a tax regulation to fulfill a sense of justice it must fulfill the following four conditions: In accordance with what has been explained in the previous chapter, it is stated that the types of taxes according to the authority to collect can be divided into two, namely central taxes and regional taxes; Regional taxes are a source of local revenue.

Based on Article 158 paragraph (1) of Law Number 32 of 2004 concerning Regional Government it states that "Regional taxes and regional levies are determined by law whose implementation in the regions is further regulated by regional regulations. Based on the 1945 Constitution of the Republic of Indonesia which places taxation as one of the manifestations of statehood, emphasized that the placement of burdens on the people, such as taxes and other levies that are coercive, is regulated by law. Thus, the collection of regional taxes must be based on the law as mandated in law number 28 of the year 2009 concerning Regional Taxes and Regional Levies, which are further regulated by Regional Regulation, in East Java the regional regulation that regulates regional taxes is Regional Regulation Number 9 of 2010.

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, article 1 paragraph (10) regional taxes are mandatory contributions to the Regions owed by individuals or entities that are coercive based on the Law, with no direct compensation and used for regional needs for the greatest prosperity of the people.

Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regional taxes are divided into two, namely regional taxes collected by the Province and regional taxes collected by districts or cities, based on article 2 paragraph (1) of Law Number 28 of 2009 regarding Regional Taxes and Regional Levies states that the types of provincial taxes consist of: Motor Vehicle Tax; Transfer Fee of Motorized Vehicles; Motor Vehicle Fuel Tax; Surface Water Tax; Cigarette Tax

Meanwhile, based on Article 2 paragraph (2) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, it states that district or city taxes consist of: Hotel Tax; Street lighting tax; Non-Metal and Rock Mineral Tax; Parking Tax; Ground Water Tax; Rural and Urban Land and Building Tax; and Land and Building Rights Acquisition Fees.

As mandated in Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, the Province is given the authority to collect 5 (five) types of Regional Taxes, namely Motor Vehicle

Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Water Tax Surface and Cigarette Taxes, article 2 (1) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies is the basis of authority for the provincial regional government, namely the Governor to collect this tax, the collection of which is carried out in East Java based on article 1 paragraph 4 of the Regional Regulation East Java 9 of 2010 concerning Regional Taxes carried out by an agency, namely the Regional Revenue Service of East Java Province.

Arrangements for determining tax rates for 5 (five) Provincial Taxes whose Regional Regulations are made into one, for the efficiency and effectiveness of the said Regional Regulations implementation, the maximum tax rate has been determined according to the provisions in Law Number 28 of 2009 concerning Regional Taxes. In this thesis the type of local tax that will be discussed is the motor vehicle tax with respect to the application of progressive tariffs in its collection which is carried out in East Java Province. Of the types of taxes that fall under the authority of the province in carrying out collection, motorized vehicle tax is one of the biggest contributors to the province's original regional income. East Java, in the first month of 2012 alone the realization of motor vehicle tax revenues in East Java Province reached Rp. 394.

In Article 1 paragraph 12 of Law 28 of 2009 concerning regional taxes it is stated that the meaning of Motorized Vehicle Tax is a tax on ownership and/or control of motorized vehicles. Motorized vehicles according to article 1 paragraph 13 of Law 28 of 2009 concerning regional taxes are Motorized Vehicles are all wheeled vehicles and their trailers used on all types of roadways, and driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the vehicle's propulsion

3.1 Analysis of Regional Regulation Number 9 of 2010 with Law Number 28 of 2009 Regarding Progressive Tariffs for Motor Vehicles

For example, to regulate a matter, the Law stipulates that this is prohibited, but the Regional Regulation regulates the same thing as what is regulated by the Law but allows it, based on the principle of *Lex superior derogat legi inferiori* the norms regulated in the regional regulation do not apply. Referring to the principle of *Lex superior derogat legi inferiori* between East Java Regional Regulation Number 9 of 2010 and Law Number 28 of 2009 may not conflict, if it conflicts then what is regulated in East Java Regional Regulation number 9 of 2010 will not have effect. In this discussion, an analysis will be carried out whether there are differences in regulation regarding Motor Vehicle Tax rates between Law Number 28 of 2009 and East Java Regional Regulation Number 9 of 2010.

In Law Number 28 of 2009 the regulation regarding motorized vehicle rates is regulated in article 6, the contents of which are as follows: the tariff for personal Motor Vehicle Tax is determined as follows: for the first Motorized Vehicle ownership, the lowest is 1% (one percent) and the highest is 2% (two percent) and for the second Motor Vehicle ownership and so on, the rate can be set progressively at a minimum of 2% (two percent) and a maximum of 10% (ten percent). Tax rates for motorized vehicles for public transportation, ambulances, fire engines, social-religious services, social and religious institutions, the Government/TNI/POLRI, regional governments, and other vehicles stipulated by regional regulations shall be set at a minimum of 0.5% (zero point five percent) and a maximum of 1% (one percent). The tariff for Motor Vehicle Tax for heavy equipment and large equipment is set at a minimum of 0.1% (zero point one percent) and a maximum of 0.2% (zero point two percent). Motor Vehicle Tax Rates are determined by Regional Regulation. In Article 6 of Law Number 28 of 2009 it can be classified into 4 types of tariffs, namely normal rates, progressive rates, rates for certain vehicles (such as Motorized public transport, ambulances, and other types of vehicles according to Article 6 paragraph 3) and tariffs for heavy vehicles.

In article 6 it is known that Law Number 28 of 2009 does not stipulate a fixed rate of Motor Vehicle Tax because it only stipulates the maximum and minimum rates allowed by the Regional Government in collecting Motor Vehicle Tax. In the East Java Regional Regulation Number 9 of 2010 the regulations regarding tariffs are regulated in articles 7 and 8 along with the contents of the article: Article 7 The PKB rate is set at: 1.5% (one point five percent) first ownership for private and corporate Motorized Vehicles; b 1.0% (one point zero percent) for public transport Motorized Vehicles; c 0.5% (zero point five percent) for ambulances, fire engines, social religious services, social and religious institutions, the Government/TNI/POLRI and Regional Governments; d 0.2% (zero point two percent) for Motor Vehicles with heavy equipment and large equipment Article 8 The amount of the

progressive tariff as referred to in the fifth ownership paragraph and so on is 3.5% (three point five percent).

In East Java Regional Regulation Number 9 of 2010, it is actually the same as Law Number 28 of 2009, which is classified into 4 types of tariffs, namely normal tariffs, progressive tariffs, tariffs for certain vehicles (such as motorized public transportation, ambulances, fire extinguishers, social religious, social and religious institutions, Government / TNI / POLRI and Regional Governments) and tariffs for heavy vehicles. The difference between Law Number 28 of 2009 and East Java Regional Regulation Number 9 of 2010 is regarding the determination of tariffs.

In Law Number 28 of 2009, the rate of motorized vehicle tax only stipulates a minimum and maximum limit for the imposition of motorized vehicle tariffs, while in East Java Regional Regulation Number 9 of 2010 the determination of the amount for each tariff has been clearly defined.

One example is the Progressive Tariff, in Law Number 28 of 2009 stipulating the amount of the progressive tariff is a minimum of 2% (two percent) and a maximum of 10% (ten percent) while the East Java Regional Regulation number 9 of 2010 stipulates a tariff more concrete, for the second ownership 2% (two percent), third ownership 2.5% (two point five percent), fourth ownership 3% (three percent), fifth ownership and so on 3.5% (three point five percent). Although there are differences between Law Number 28 of 2009 and East Java Regional Regulation Number 9 of 2010, but this is justified because in article 6 paragraph 5 of Law Number 28 of 2009 states that Motor Vehicle Tax Rates are determined by ADLN - Airlangga University Library THESIS Legal Protection for Motorized Vehicle Taxpayers in East Java Concerning Progressive Tariffs Herman Setiawan Regional Regulations in other words to determine the rate of Motor Vehicle Tax is the authority of each region stipulated through Regional Regulations, the central government through law only sets the minimum limit and maximum limit of Motor Vehicle Tax Rates. the central government through law only stipulates a minimum and maximum limit on Motor Vehicle Tax Rates. the central government through law only stipulates a minimum and maximum limit on Motor Vehicle Tax Rates.

3.2 Progressive Tax Rates on Motor Vehicle Tax Collection

In order to increase accountability for the implementation of regional autonomy, regional governments should be given greater authority in related taxation. by granting this authority in accordance with Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, the expansion of taxation and retribution authority is carried out by expanding the regional tax base and granting authority to area in tariff setting. With regard to the granting of authority in setting tariffs to avoid setting high tax rates which can add to the burden on the community excessively, regions are only given the authority to set tax rates within the maximum limit stipulated in Law Number 28 of 2009.

If we look closely, this is included in the tax function, namely the regulatory function, namely the tax function to regulate a situation in society in the social, economic, political and other matters in accordance with government policy, in which case the government wants progressive tariffs for the growth of motorized vehicles. so as to save energy consumption.

Based on this, another objective of implementing a progressive tax is to increase local revenue from the motor vehicle tax sector.

3.3 Legal Issues That Arise in Collection of Motor Vehicle Tax with Progressive Rates and Legal Remedies That Can Be Taken by Taxpayers If Problems Occur in Collection of Motor Vehicle Tax with Progressive Rates.

This is known as earmaking, which is an obligation for the provincial government to allocate a portion of local tax revenue to fund the construction of facilities and infrastructure that can be directly enjoyed by taxpayers and the whole community. Improving the quality and quantity of service is expected to increase satisfaction for taxpayers as customers. thereby increasing compliance in the field of taxation. The new paradigm that places government officials as servants of the state and society (taxpayers) must be prioritized in order to improve the performance of public services. The problems that are often found in the implementation of wrong taxes are taxpayers who have 4 (four) wheeled vehicles subject to progressive tax rates on these vehicles, However, in reality there is only one vehicle currently under his control, the motorized vehicle previously owned by the taxpayer has been sold without transfer of ownership rights (renaming transfer) to the new owner. At the end of 2011, Person A sold the Toyota Avanza to Person B without transferring ownership rights to the motorized vehicle.

The definition of a tax dispute can be found in Law Number 14 of 2002 concerning the tax court, in article 1 number 5 it states that a tax dispute is a dispute that arises in the field of taxation between a taxpayer or tax bearer and an authorized official as a result of the issuance of a decision which can be appealed or sued to the tax court based on tax laws and regulations, including lawsuits for billing under the tax collection law by force letter. According to article 103 of Law 28 of 2009 it is stated that objections can only be submitted to Regional Heads or officials designated for: SPPT; SKPD; SKPDKB; SKPDKBT; SKPDLB; SKPDN; and Withholding or collection by third parties based on provisions regional tax laws and regulations.

4. CONCLUSION

Motor Vehicle Tax Collection has fulfilled legal certainty, this is based on article 5 paragraph of Law Number 28 of 2009 in conjunction with Article 6 of East Java Regional Regulation Number 9 of 2010 which regulates the contents of determining the principal amount of motorized vehicle tax. The way to determine it is to multiply the tax base with the motor vehicle tax rate regulated in Article 7 of the East Java Regional Regulation 9 of 2010 concerning Regional Taxes. To determine the basis for imposing the amount of tax on a tax object, what needs to be known is the multiplication of the 2 (two) principal elements: Selling Value of Motorized Vehicles and weight that reflects relatively the level of road damage and/or environmental pollution due to the use of Motorized Vehicles.

According to Article 12 of the East Java Regional Regulation Number 9 of 2010 it is stated that the PKB payable since the issuance of the Regional Tax Assessment Letter (SKPD) is a tax assessment letter that determines the principal amount of tax payable. Objections must be submitted within a maximum period of months from the date of letter, date of withholding or collection unless the Taxpayer can show that the said period cannot be fulfilled due to circumstances beyond his control. Based on the Lex Superiori Derogat Legi Inferiori principle, the rules used are the rules in Law 28 of 2009 where the amount of tax paid by the taxpayer before filing an objection is not determined, but the amount depends on the taxpayer's approval.

ACKNOWLEDGEMENTS

Citizens as taxpayers are required to report the sale of transfer of ownership rights (transfer of title) when selling a motorized vehicle to the One-Roof Manunggal Administration System (SAMSAT) office.

REFERENCES

- Lembaran Negara Republik Indonesia tahun 2004 No. 125 Undang – Undang Nomor 8 Tahun 2009 tentang Pajak Daerah dan Retribusi
-----, Utang Pajak, Pemenuhan Kewajiban, dan Penagihan Pajak dengan Surat Paksa, PT. Raja Grafindo Persada, Jakarta, 2004
- Bohari, Pengantar Hukum Pajak, Rajawali Pers, Jakarta, 2008
- Brotodiharjo, R.Santoso, Pengantar Ilmu Hukum Pajak, Refika aditama, Jakarta, 1987.
- Daerah (Lembaran Negara Republik Indonesia tahun 2009 No. 130) Peraturan Daerah Provinsi Jawa Timur Nomor 9 Tahun 2010 tentang Pajak Daerah (Lembaran
- Daerah Provinsi Jawa Timur Tahun 2010 Nomor 1 Tahun 2010 Seri B) Undang – Undang Dasar Negara Republik Indonesia tahun 1945
- Daerah Provinsi Jawa Timur Tahun 2010 Nomor 1 Tahun 2010 Seri B)
- Marzuki, Peter Mahmud, Penelitian Hukum, Kencana Prenada Media Group, Surabaya, 2005.
- Negara Republik Indonesia nomor. 3652) Undang – Undang Nomor 32 tahun 2004 tentang Pemerintahan Daerah (Lembaran Negara Republik Indonesia tahun 2004 No. 125
- Negara Republik Indonesia nomor. 3652) Undang – Undang Nomor 32 tahun 2004 tentang Pemerintahan Daerah
- Peraturan Daerah Provinsi Jawa Timur Nomor 9 Tahun 2010 tentang Pajak Daerah (Lembaran
- Sakti H.,Suryo, Gubernur Kedudukan, Peran, dan Kewenangannya, Graha Ilmu Yogyakarta, 2011
- Siahaan, Marihot P, Pajak Daerah dan Retribusi Daerah Berdasarkan UndangUndang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah, RajaGrafindo Persada, Jakarta, 2010.
- Soemitro,Rachmat dan Dewi Karina Sugiharti, Asas dan Dasar Perpajakan, Refika Aditama, Bandung, 2004.

- Sutrisno Deddy dan Indrawati, Bahan Ajar Mata Kuliah Hukum Pajak, Universitas Airlangga, Surabaya, 2010.
- Undang – Undang Nomor 14 tahun 2002 tentang Pengadilan Pajak (Lembaran Negara Republik Indonesia tahun 2002 No. 27, Tambahan Lembaran
- Undang – Undang Nomor 14 tahun 2002 tentang Pengadilan Pajak (Lembaran Negara Republik Indonesia tahun 2002 No. 27, Tambahan Lembaran
- Undang – Undang Nomor 8 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah (Lembaran Negara Republik Indonesia tahun 2009 No. 130)
- Waluyo, Perpajakan Indonesia, Salemba Empat, Jakarta, 2009. Undang – Undang Dasar Negara Republik Indonesia tahun 1945.