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Construction Juridical Regional Regulation of Singkawang City in the Field of Regional Taxes and Levies in Perspective Constitution Number 1 of 2022 Concerning Connection Finance Between Central Government and Regional Government

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Abstract

Implementation Singkawang City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Retributions is part from decentralization reform fiscal based on Constitution Number 1 of 2022 concerning Connection Finance between Central Government and Regional Government (HKPD Law). Problems study This lies in the gap between suitability normative Regional Regulation with effectiveness its implementation in increase Local Original Income (PAD) and realizing independence fiscal area . *State of the art* study This offer analysis that is not only test harmonization vertical Regional Regulation with the HKPD Law, but also evaluate effectiveness substance law through approach decentralization fiscal , governance taxation area , as well as strengthening digitalization and surveillance as a PAD optimization model . Research use method juridical normative with approach regulation statute *approach* , approach conceptual *approach* , and approach analytical (*analytical approach*), through studies literature to regulation relevant legislation , doctrine , and literature . Research results show that Singkawang City Regional Regulation Number 4 of 2023 in particular normative has in harmony with the HKPD Law through restructuring taxes and levies area , however its implementation not optimal due to limitations regulations implementer , weakness coordination institutional , not yet optimally digitalization administration taxation , as well as Not yet effectiveness mechanism supervision and enforcement sanctions . Therefore that , is necessary reconstruction policy through strengthening regulations implementer , digitalization collection , intensification and extensification taxes , as well as implementation of governance responsive fiscal to improve effectiveness decentralization fiscal and independence finance area .

A. Background

Implementation autonomy area in essence aim realize independence area through strengthening capacity fiscal and optimization Income Local Original

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Income (PAD) [1]. Independence fiscal become indicator important success decentralization Because show ability government area in finance organization government , services public and development without high dependency against transfer from government center . In line with implementation Constitution Number 1 of 2022 concerning Connection Finance between Central Government and Regional Government (HKPD Law), government area required do adjustment regulations taxes and levies area through formation regulation more areas simple , harmonious , and improvement - oriented effectiveness collection tax area .

As implementation from policy said , the Singkawang City Government set Singkawang City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Levies . Regulation area This adopt restructuring type taxes and levies as mandated in the HKPD Law [2], including unification a number of type tax to in Certain Goods and Services Tax (PBJT) scheme . In general normative , policy the expected capable broaden the tax base , increase efficiency administration taxation , providing certainty law , as well as strengthen capacity fiscal area through sustainable increase in PAD .

However Thus , the implementation Singkawang City Regional Regulation Number 4 of 2023 is still face various challenges [3]. Adjustments rates and objects tax Not yet fully consider characteristics economy local , especially sector trade , tourism , services and actors business micro , small , and medium enterprises (MSMEs). In addition , not yet optimally digitalization administration taxation , weakness coordination inter-agency , limitations regulations implementers , as

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[1]Lestari, A., Frinaldi, A., & Wahyuni, YS (2024). Optimization income original area (pad) through innovation Education . *Menara Ilmu: Journal Research and Scientific Studies* , *18* (1).
[2] Ridho , ZM, Rahmadhani, NM, Fadila, AN, Wahbiyah, KIA, Piliang, DAB, Filiandri , BS, ... & Fitrie , RA (2026). Challenge Decentralization Fiscal Era of the HKPD Law: A Review Literature on Implications Vehicle Taxpayer Resistance Motorized to Capacity Semarang City Finance . *Dharma Ekonomi* , *33* (1), 120-137.
[3]Saputra, HM, Wahyuni, E., & Umar, I. (2023). STRATEGY OF THE SINGKAWANG CITY TOURISM, YOUTH AND SPORTS DEPARTMENT IN THE FRAMEWORK OF IMPLEMENTING REGIONAL AUTONOMY IN THE TOURISM SECTOR. *JOURNAL OF ADMINISTRATION AND BUSINESS PERSPECTIVES* , *4* (2), 114-123.

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well as Not yet effectiveness mechanism supervision and enforcement sanctions cause objective increase in PAD has not yet can realized in a way maximum [4]. Condition the show existence gap between design normative regulations with implementation empirical in the field .

Study about implementation of the HKPD Law and regulations area about tax areas in general Still focus on aspects harmonization regulation legislation or analysis reception area . Research This own novelty with analyze in a way comprehensive effectiveness implementation Singkawang City Regional Regulation Number 4 of 2023 through perspective law decentralization fiscal , strengthening governance taxation region , digitalization administration , supervision , and enforcement law . Approach the give description about to what extent the substance law capable implemented For reach objective independence fiscal area .

Based on condition said , research This become important For study suitability Singkawang City Regional Regulation Number 4 of 2023 with provisions of the HKPD Law at the same time evaluate effectiveness its implementation in increase Regional Original Income . Research results expected can give contribution to development law administration and law finance area , at the same time become recommendation for Singkawang City Government in do improvement regulations implementers , strengthening governance taxation area , as well as optimization decentralization fiscal certainty - oriented law , justice , and improvement welfare public .

B. Research methods

Study This use method study law normative with study regulation legislation , doctrine , and concepts related laws with tax areas and levies area . The approach used covering approach regulation statute approach, approach conceptual

[4]Rani, YV, & Pradana, IPY (2025). OPTIMIZATION OF LOCAL ORIGINAL REVENUE (PAD) IN NGADA REGENCY (Study on the Regional Tax and Retribution Sector). *Multidisciplinary Research Journal Education* , *2* (10), 339-370.

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(conceptual approach), and approach analytical approach. Legal materials consists of on material primary, secondary , and tertiary laws obtained through studies bibliography . All material law analyzed in a way qualitative with method descriptive-prescriptive For produce argumentation law about effectiveness implementation Singkawang City Regional Regulation Number 4 of 2023 in support optimization Locally-generated revenue .

C. Research Results and Discussion

fundamental essence of implementation autonomy real and responsible areas answer based on effectiveness decentralization fiscal and level independence finance region . Independence area reflect to what extent a government area capable funding organization government , services public and development local without dependence absolute on transfer funds from Central Government . Existence Singkawang City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Retributions is instrument juridical crucial designed as a driving force main in restructuring the pillars of acceptance local , in line with the ideals of reforming relations finance central-regional .[5]

In a way normative , construction material cargo in Singkawang City Regional Regulation Number 4 of 2023 projects optimization improvement Regional Original Income (PAD) through scheme tax base *broadening* . Merger various type tax consumption to in One nomenclature single tax , namely Certain Goods and Services Tax (PBJT), is a legal strategy For minimize leakage administrative at a time netting potentials tax newborn from dynamics economy city . As a city that relies on sector tourism , trade and services as driving force main , arrangement repeat rates and objects tax This expected capable create stability independent regional cash flow .[6]

Despite Thus , the projection optimization of PAD as stated above paper often clash with reality capacity fiscal and structure economy macro area . For

[5]Adrian Sutedi, *Regional Tax and Retribution Law* , 3rd Edition, (Jakarta: Sinar Grafika , 2019), pp . 42-45.
[6] Marihot Pahala Siahaan, *Regional Taxes and Regional Levies in Indonesia: Theory and Implementation ,* Revised Ed. , (Jakarta: RajaGrafindo Persada , 2016), pp . 112-116.

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Singkawang City , the increase in PAD is not Can necessarily achieved only with raise rates in a way aggressive , but rather must based on elasticity tax to growth economy . If the mapping potential local No done rigidly and scientifically , adjustments rates in Regional Regulation unification This precisely risky become boomerang fiscal triggers contraction in sectors business productive , which in the end lower aggregate reception area in term long .[7]

Effectiveness decentralization fiscal obligatory every regulations taxation area own strict compliance to indicator macro economy national and regional. Construction law A regulation area No may stand Alone in a way partial , but rather must in harmony with policy monetary , stability price and growth targets economy initiated by the Central Government . Therefore that , rationalization type taxes and levies in Singkawang City Regional Regulation Number 4 of 2023 is demanded For capable balance function budget (*budgetary function*) with function regulate (*regulatory function*) in order to maintain stability economy macro at the level local .[8]

In context compliance to macro economy , parameters of success main from Regional Regulation unification This is his abilities in maintain and stimulate climate investment in Singkawang City . Structure law taxation area must give guarantee certainty and convenience ease of *doing* business for investors . When regulations local wearing burden complicated administration or cost high compliance *costs* , power competition Singkawang City investment will weakening , which is sociological-economic will hinder absorption power work and capital turnover in the region .[9]

Principle balance macro economy This requires that the load set rates in Regional Regulation No nature exploitative or burdensome public as consumer end and the perpetrators business as must collect . Formulation rates taxation area

[7]Deddy Supriady Bratakusumah and Dadang Solihin, *Autonomy Implementation Regional Government* , (Jakarta: Gramedia Pustaka Utama, 2015), pp . 189-193.
[8] Wiratno , Regional *Finance and Decentralization Fiscal in Indonesia* , (Yogyakarta: BPFE Yogyakarta, 2018), pp . 76-80.
[9]Josef Riwu Kaho, *Prospects for Regional Autonomy in the Republic of Indonesia: Analysis Some Factors That Influence Implementation* , (Jakarta: RajaGrafindo Persada , 2012), pp . 210-215.

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must consider Power buy society (*purchasing power*) and reasonable profit margins for the business world . If the determination rates beyond psychological threshold economy public Singkawang , p. That No only hurt the sense of justice fiscal , but will also trigger decline level consumption domestic which becomes tendon pulse economy city .[10]

Phenomenon empirical in the field show existence distortion between the spirit of decentralization reform fiscal and implementation technical rates special , such as lower limit rate for PBJT services entertainment certain ones that jump significant . Policy high rates This assessed not enough adaptive to characteristics perpetrator business micro , small and medium enterprises (MSMEs) and industry creative local in Singkawang City . As a result , instead of record surge acceptance , increase forced tariffs without relaxation adequate fiscal This precisely trigger decline turnover perpetrator effort , trigger the rise practice avoidance taxes , and widen number deficit budget area .[11]

See inequality fiscal said , reconstruction approach in PAD collection in Singkawang City absolute required with put forward principle efficiency and digitalization . Modernization administration taxation through integration system supervision electronic (*e-taxation*) and transparency of governance is solution jurisdic-technological For optimizing PAD without must burdensome must tax with stifling rates . With strengthen system internal supervision at the Regional Finance Agency (BKD), potential leakage can pressure and effectiveness collection tax can improved in a way fair and certain law .[12]

Embodiment decentralization effective fiscal and independence sustainable areas in Singkawang City depend heavily on harmony between regulation and reality macro economy . Singkawang City Regional Regulation Number 4 of 2023 must placed in corridor Elastic , responsive , and pro - investment law . Singkawang City Government together with the DPRD it is necessary quick

[10] Rochmat Soemitro , *Principles and Basis of Taxation 1* , (Bandung: Refika Aditama , 2014), pp . 89-94.
[11] Mardiasmo , *Autonomy and Management Regional Finance* , (Yogyakarta: Andi Offset, 2019), pp . 145-151.
[12]Kaho, *Op. Cit.* , p . 226-230.

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evaluate implementation contradictory tariffs and issuing regulations incentive fiscal area to protect stability economy society , at the same time ensure wheel government can funded by a healthy and independent PAD structure .[13]

In development , failure achieve independence targets area through Regional Regulation unification This in a way theoretical related close with weakness capacity adaptation institutional *capacity* in bureaucracy finance area . Restructuring instrument fiscal based on the HKPD Law demands transformation the role of the Regional Finance Agency (BKD) of Singkawang City from the beginning just operate function collection administrative clerical (*revenue collection*), become institution analyst visionary and capable fiscal map behavior macro economy must taxes . Uncertainty transition This emphasize thesis that progressive regulations above paper will always hit if capacity source Power people in the area No own digital literacy and skills projection mature econometrics in count load threshold tax public .[14]

Seen from perspective sociology economy , inequality decentralization fiscal post-implementation Regional Regulation Number 4 of 2023 in Singkawang City also expands canyon asymmetry information between authority fiscal and sector private sector . The perpetrators ' fears retail, hospitality and tourism businesses to potential arbitrariness evaluation tax (*tax assessment*) triggers emergence resistance passive which lowers elasticity reception area . When communication two- way law between government regions and associations businessman blocked , law fiscal lost function its integration (*social integration*) and precisely transform become instrument frightening coercion for the investment world , which in the end slow down rate growth product Gross Regional Domestic Product (GRDP) of Singkawang City .[15]

Therefore that , success restore wheel independence stagnant areas consequence deficit fiscal This requires existence reorientation direction policy

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[13] Siahaan, *Op. Cit.* , pp . 302-307.
[14] Mardiasmo , *Autonomy and Management Regional Finance* , (Yogyakarta: Andi Offset, 2019), pp . 160-164.
[15] Adrian Sutedi, *Regional Tax and Retribution Law* , 3rd Edition, (Jakarta: Sinar Grafika , 2019), pp . 58-62.

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through implementation principle *responsive law* . Singkawang City Government No may Again trapped in a rigid formal - legalistic approach , but rather must quick publish regulations accommodative derivative to fluctuations economy macro local , such as scheme incentive subtraction tax (*tax relief*) for sector busy business works . Integration between certainty law vertical with justice this horizontal economy is prerequisite absolute for decentralization fiscal No just become burden administrative new for area , but rather incarnate become instrument living law and effective in funding development of Singkawang City in a way self-sufficient .[16]

1.1.1. Aspect Supervision and Sanctions

Enforcement law *enforcement* in formation regulation area is a crucial pillar For guard integration unity law national below umbrella of the Unitary State of the Republic of Indonesia. Singkawang City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Retributions does not can enforced in a way absolute without through mechanism control and supervision strict from authority more laws high . Supervision This designed as instrument corrective For ensure that every levy norm areas formulated at the level local Singkawang City still standing on the corridor law constitutional law which is valid and which is not deviate from bow policy fiscal national .[17]

In system formation law regions in Indonesia, mechanisms supervision to Draft Regional Regulation (Draft) Regional Regulations) taxation area in a way preventive done through instrument evaluation mandatory involving Governor as a representative of the Central Government as well as the Ministry of Home Affairs and the Ministry of Finance. Based on mandate regulations national , before Draft Regional Regulation on Taxes and Levies of Singkawang City approved become Regional Regulation definitive , draft law the must handed over to Governor of West Kalimantan to evaluated its feasibility . This formal and material evaluation

[16] Marihot Pahala Siahaan, *Regional Taxes and Regional Levies in Indonesia: Theory and Implementation* , Revised Ed. , (Jakarta: RajaGrafindo Persada , 2016), pp . 315-320.
[17] Jimly Asshiddiqie , *Regarding Law* , (Jakarta: RajaGrafindo Persada , 2011), pp . 280-284.

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process aim detect since early whether There is substance potential articles harm interest general or hinder growth economy macro national .[18]

Besides instruments evaluation of a nature preventive , the Central Government also has instrument supervision repressive that is realized in form giving facilitation and clarification to product law areas that have been walking . If later day found that implementation material cargo Singkawang City Regional Regulation Number 4 of 2023 is contradictory with more laws tall or cause new market distortions , the Central Government has authority juridical For order cancellation or revision part clause chapter in Regional Regulation said . Supervision repressive this is very vital for prevent the occurrence of sectoral ego regionalism that often occurs give birth to overlapping overlap regulations in the region .[19]

Urgency from supervision strict This related close with commitment national For guard harmony with direction policy economy national (*national economic policy alignment*). In the midst of effort The Central Government is carrying out simplification bureaucracy and encourage convenience ease of *doing business* , regulations area at the level district / city No may move to direction on the contrary with create levies new in nature counterproductive . Because of this that , facilitation and evaluation from Governor and related ministries act as anchor for governance finance local in Singkawang City still harmonious and supports growth targets economy national .[20]

If in the process Singkawang City Regional Government still insist set policy taxes and levies proven areas violate provision legislation national , then law positive Indonesia has prepare sanctions strict violations . Analysis juridical taxation area confirm that sanctions the No only targeting aspects cancellation of legal norms only , but also in the form of instruments enforcement law repressive in the field finance area . Violation to limitation rates maximum or imposition

[18] Ni'matul Huda, *Regional Government Law* , 5th ed., (Bandung: Nusa Media, 2017), pp . 195-199.
[19] Soerjono Soekanto, *Factors that Influence Law Enforcement* , (Jakarta: RajaGrafindo Persada , 2014), pp . 42-47.
[20]Bagir Manan, *Welcoming the Dawn of Regional Autonomy* , (Yogyakarta: Center for Legal Studies, Faculty of Law, UII, 2011), pp . 112-115.

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object tax illegal by region is form violation law serious that can threaten stability budget area That Alone .[21]

Consequence the most real and destructive law for structure Budget Regional Revenue and Expenditure (APBD) due to arrangement regulations local deviant is imposition sanctions fiscal directly by the Ministry of Finance . Sanctions fiscal This designed in a way systematic in form delay or cutting distribution of the General Allocation Fund (DAU) which becomes right region . Considering that DAU is vital components for area such as Singkawang City For finance shopping employees and shopping routine government operations , delays allocation This in a way automatic will trigger paralysis partial on effectiveness organization service public in the area .[22]

Apart from the delay or DAU cuts , instruments sanctions fiscal secondary that can imposed by the Central Government is deduction of Revenue Sharing Funds (DBH). DBH sourced from from tax national and source Power natural is instrument balance crucial fiscal For funding development programs infrastructure area . When this DBH instrument cut as consequence juridical from non-compliance Singkawang City Government regarding the HKPD Law , then capacity fiscal area For do acceleration development welfare public local will experience significant contraction .[23]

Implementation sanctions tough fiscal This prove that enforcement law in the field of decentralization fiscal adhere to principle rigid attachment between compliance legal *compliance* with incentive finance . The Central Government positions DAU and DBH as instrument Power strategic bargaining *power* For force area subject to standards standard management fiscal national . Therefore that , the accuracy of the Regional Finance Agency (BKD) and the Legal Section of the Regional Secretariat of Singkawang City in formulate material Regional

[21]Adrian Sutedi, *Regional Financial Law* , (Jakarta: Sinar Grafika , 2018), pp . 89-93.
[22] Mardiasmo , *Autonomy and Management Regional Finance* , (Yogyakarta: Andi Offset, 2019), pp . 204-208.
[23] Marihot Pahala Siahaan, *Regional Taxes and Regional Levies in Indonesia: Theory and Implementation ,* Revised Ed. , (Jakarta: RajaGrafindo Persada , 2016), pp . 315-319.

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Regulation Number 4 of 2023 becomes betting big in order to avoid fall sanctions detrimental financial area .[24]

Aspect supervision and sanctions (*law enforcement*) in ecosystem Singkawang City Regional Regulation Number 4 of 2023 is manifestation real from principle unity law fiscal national . Autonomy area No means liberate area For act without limits in collect income from community . Singkawang City Government must look at mechanism evaluation , facilitation , and clarification by the Governor nor the Center as restrictions independence , but rather as guarantee certainty law agr No trapped in vortex sanctions fiscal deductions from DAU or DBH that can be threaten sustainability development of Singkawang City .[25]

1.1.2. Optimization Strategy to Front

Optimization strategy income area to front must based on a measurable and sustainable approach , one of which is through intensification programs tax . This step focused For optimize object base taxes that have been registered to dig potential acceptance that during This hidden (*tax gap*). Through intensification , government area can increase reception fiscal in a way significant without must take step extreme like raise rates law risky basis burdensome public in a way economy .[26]

Implementation intensification This demand existence data updating periodic and utilization technology information For map return capacity real must tax . Improvement administration internally , such as digitalization system reporting fiscal and PBB-P2 data reconciliation , to become key main in close gap leakage income . With optimize object existing taxes through more supervision tight , area can secure rights fiscal in a way more fair and transparent .[27]

Growth rate dynamic economy demand area For No only persist on the old database, but rather move aggressive through an extensification strategy .

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[24] Wiratno , Regional *Finance and Decentralization Fiscal in Indonesia* , (Yogyakarta: BPFE Yogyakarta, 2018), pp . 141-145.
[25]Huda, *Op. Cit.* , p . 205-210.
[26] Marihot Pahala Siahaan, *Regional Taxes and Regional Levies in Indonesia* (Jakarta: RajaGrafindo) Persada , 2016), p . 310.
[27] Mardiasmo , *Taxation : Latest Edition* (Yogyakarta: Andi Publisher , 2019), p . 435.

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Extensification steps levies and taxes directed For netting object and subject law newborn from rapid writhing sectors productive . Tourism sector , industry culinary , as well as mushrooming center modern trade becomes niche potential that must be quick integrated to in system taxation area .[28]

Singkawang City , as one of the center growth economy and destination tour flagship , holding potential big in expansion of the tax base this . Transformation cities followed with the emergence of new hotels , restaurants , cafes, and so on destination recreation thematic need response fast regulation . Registration subject tax new from ecosystem tourism and trade This No only add coffers income , but also create equality burden fiscal among the actors business .[29]

the intensification and extensification strategies This walk in harmony , required synergy strong institutions through integration system supervision Inter -OPD engineering and Bapenda . Approach based regional mapping (*geographic information system*) can implemented For detect activity economy new ones that haven't been registered in a way official . With Thus , the selection process object tax new in the sector culinary and trading can done in a way precision without bother climate investment local .[30]

Success all optimization strategies this depends heavily on governance reform and improvement quality service public for must tax . When the tax collection process tax made easier through digital channels and expansion of the tax base done in a way justice , trust public to government will increased . Awareness that contribution fiscal that they pay return in form development infrastructure city will become driver main creation compliance volunteer in the future .[31]

In context law , execution of intensification and extensification strategies This need umbrella law firm operations through optimization enforcement sanctions administration taxation . Regional Regulation Number 4 of 2023 does

[28]Adrian Sutedi, *Regional Tax and Retribution Law* (Bogor: Ghalia Indonesia, 2011), p . 215.
[29] Rochmat Soemitro , *Principles and Basis of Taxation 2* (Bandung: Refika Aditama , 2014), p . 89.
[30]Wirawan B. Ilyas and Richard Burton, *Tax Law: Theory, Analysis , and Development* (Jakarta: Salemba Four , 2013), p . 342.
[31] Deddi Nordiawan , *Public Sector Accounting* (Jakarta: Salemba Four , 2006), p . 174.

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not will own the power of attraction when provision sanctions , starting from fine delay , freezing permission business , until sealing place business that violates , does not implemented in a way consistent . Enforcement steps law administrative nature repressive-educational This important For give effect deterrent *effect* for must taxes that are still due practice manipulation reporting turnover in a way unilaterally , simultaneously confirm the presence of the state in protect rights fiscal area .[32]

In addition to sanctions , institutional reforms at the Regional Finance Agency (BKD) of Singkawang City must directed at the formation of special units inspection independent and competent tax audit *unit* . The apparatus involved in this unit must equipped with digital forensic audit expertise for inspect suitability between transaction real in the field with data recorded in the system Electronics (*tapping box*). Functional strengthening inspection This in a way juridical-administrative put position government area equivalent with must tax in mitigate risk *asymmetric information* , which during This become gap main occurrence leakage income areas in the Certain Goods and Services Tax (PBJT) [33]cluster .

Acceleration of the extension program in the sector tourist cultural and industrial creative in Singkawang City demand existence breakthrough in the form of regulations incentive adaptive fiscal (*responsive taxation*) . Government area can apply scheme holiday tax local *tax* holiday or subtraction rates temporary for perpetrator business new micro , small and medium enterprises (MSMEs) register self as must tax new . Approach This No only make things easier subject database expansion tax in a way voluntary , but also maintain sustainability business in the early days operational , so that Power competition investment area still awake in the middle arrangement architecture new fiscal .[34]

In a way sociological , recovery connection law between authority fiscal and society payer tax need reconstruction of communication models public through

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[32]Adrian Sutedi, *Regional Tax and Retribution Law* (Bogor: Ghalia Indonesia, 2011), p . 240.
[33] Mardiasmo , *Taxation : Latest Edition* (Yogyakarta: Andi Publisher , 2019), p . 448.
[34] Marihot Pahala Siahaan, *Regional Taxes and Regional Levies in Indonesia* (Jakarta: RajaGrafindo) Persada , 2016), p . 325.

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transparency Realization of Locally -Generated Revenue (PAD). Singkawang City Government must capable formulate policy accountability public where every rupiah collected from PBJT and PBB-P2 sectors are mapped visually and announced to public in its utilization For development facility public . When the public see correlation direct between compliance pay tax with improvement quality infrastructure city , thing the in a way gradually will demolish skepticism cultural and strengthening culture law compliance based on moral awareness of citizenship .[35]

In line with Spirit decentralization fiscal mandated by the HKPD Law, partnership strategic between Singkawang City Government with agency vertical like Directorate The General Directorate of Taxes (DGT) and the National Land Agency (BPN) must also institutionalized through agreement Work The same Data sharing agreement . Profile *data* integration must tax national with must tax area will make it easier for BKD in detect existence irregularities reporting asset property or turnover retail business . Cross-border data synergy sectoral This is instrument very effective law For map potential of PBB-P2 and BPHTB in general precision , at the same time cut cost administration supervision (*cost of collection*).[36]

In face challenges of the digital economy era , optimization strategies to front No may Again ignore potential tax from ecosystem trading local electronics (*e-commerce*) and providers service accommodation based applications that operate in the Singkawang City area . Need existence firmness of norms in regulations derivative in the form of Mayor's Regulation for set digital platform provider as must collect on tax consumption local regulations that occur in its jurisdiction . Regulations this is very crucial for this to happen equality fairness (*level playing field*) between perpetrator business conventional which has

[35] Rochmat Soemitro , *Principles and Basis of Taxation 2* (Bandung: Refika Aditama , 2014), p . 102.
[36]Wirawan B. Ilyas and Richard Burton, *Tax Law: Theory, Analysis , and Development* (Jakarta: Salemba Four , 2013), p . 358.

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physique buildings in Singkawang City with perpetrator business digital- based that utilizes room cyber .[37]

Success formulate all over a series of intensification and extensification strategies This will culminates in the creation of healthy , independent and free Singkawang City APBD structure from trap deficit fiscal prolonged . Through commitment strong politics from head area together with the DPRD in speed up publishing technical guidelines operational , regulatory unification of Regional Taxes and Regional Levies can transform from just document codification normative become living law . Independence economy solid area this is what in turn will ensure sustainability service public and accelerate embodiment welfare Singkawang City community in a way self-sufficient .[38]

D. Conclusion

Construction juridical Singkawang City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Levies in general normative has in harmony with Constitution Number 1 of 2022 concerning Connection Finance between Central Government and Regional Government (HKPD Law), which is shown through adoption restructuring type taxes and levies area , implementation *local omnibus system* , as well as simplification arrangement taxation area as form harmonization vertical in accordance principle *lex superior derogat legion inferior* . However Thus , the suitability normative the Not yet followed by effectiveness substance law , because material cargo Regional Regulation Still more fulfillment - oriented mandate administrative of the HKPD Law rather than based on studies comprehensive about potential fiscal , characteristics social economy and needs real Singkawang City . In addition , the implementation Regional Regulation Still face various constraint in the form of *administrative shock* during the transition period , not yet optimally coordination inter-agency , delays formation Mayor's Regulation as regulations implementers , as well as Not

[37] Mardiasmo , *Autonomy and Management Regional Finance* (Yogyakarta: Andi Offset, 2019), p . 176.
[38] Deddi Nordiawan , *Public Sector Accounting* (Jakarta: Salemba Four , 2006), p . 188.

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yet availability mechanism adequate operational in supervision , digitalization collection and enforcement sanctions , so that some norms have not been can implemented in a way effective (*not enforceable*). Therefore that , although formally Regional Regulation Number 4 of 2023 has fulfil principle harmonization regulation legislation , in particular substantive Still need reconstruction material load , reinforcement regulations implementers , as well as improvement effectiveness implementation to be able to realize certainty law , support decentralization fiscal , and optimize Local Original Income of Singkawang City as objectives mandated by the HKPD Law.

E. Conclusion

Singkawang City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Retributions in general normative has in harmony with Constitution Number 1 of 2022 concerning Connection Finance between Central Government and Regional Government through simplification and restructuring arrangement tax as well as retribution area . However , the implementation Not yet fully effective in support optimization Local Original Income (PAD) due to Not yet optimally regulations implementer , digitalization administration taxation , coordination institutional , as well as mechanism supervision and enforcement law . Therefore that , is necessary strengthening regulations implementers , improving governance taxation digital- based , as well as intensification and extensification strategies adaptive taxes so that implementation decentralization fiscal capable increase independence finance area , providing certainty law , and encourage development sustainable areas .

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Adrian Sutedi, *Regional Tax and Retribution Law* (Bogor: Ghalia Indonesia, 2011), p . 240.

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