

**THE ENFORCEMENT OF THE REGIONAL REGULATION OF  
YOGYAKARTA CITY NUMBER 1 OF 2011 ON LOCAL TAX TO  
INCREASE LOCAL REVENUE FROM BOARDING HOUSE  
(CASE STUDY ON BOARDING HOUSE TAX IN YOGYAKARTA CITY)**

**UNDERGRADUATE THESIS**



**Written by:**

**Fatimah Nuraini**

**NIM. 20160610443**

**Faculty of Law**

**Universitas Muhammadiyah Yogyakarta**

**Administrative Law**

**2021**

**THE ENFORCEMENT OF THE REGIONAL REGULATION OF  
YOGYAKARTA CITY NUMBER 1 OF 2011 ON LOCAL TAX TO  
INCREASE LOCAL REVENUE FROM BOARDING HOUSE  
(CASE STUDY ON BOARDING HOUSE TAX IN YOGYAKARTA CITY)**

**UNDERGRADUATE THESIS**



**Written by:**

**Fatimah Nuraini**

**NIM. 20160610443**

**Faculty of Law**

**Universitas Muhammadiyah Yogyakarta**

**Administrative Law**

**2021**

**APPROVAL PAGE**

**THE ENFORCEMENT OF THE REGIONAL REGULATION OF  
YOGYAKARTA CITY NUMBER 1 OF 2011 ON LOCAL TAX TO  
INCREASE LOCAL REVENUE FROM BOARDING HOUSE  
(CASE STUDY ON BOARDING HOUSE TAX IN YOGYAKARTA CITY)**

**Undergraduate Thesis**

**Submitted as one of the requirements to obtain the bachelor degree at  
Faculty of Law Universitas Muhammadiyah Yogyakarta**



**Written by:**

**Fatimah Nuraini**

**NIM. 20160610443**

**YOGYAKARTA**

**This Undergraduate Thesis has been approved by the Advisor  
On January, 11<sup>th</sup> 2021**

**Advisor**

A handwritten signature in black ink, appearing to be 'Nasrullah'.

**Nasrullah, S.H., S.Ag., MCL.**  
**NIK. 1970061720004 153 045**

## DECLARATION PAGE

I am the undersigned,

Name : Fatimah Nuraini

Student Number : 20160610443

Title of Thesis : **The Enforcement of The Regional Regulation of Yogyakarta City Number 1 of 2011 on Local Tax to Increase Local Revenue from Boarding House (Case Study on Boarding House Tax in Yogyakarta City)**

I hereby declare that this Undergraduate Thesis, is truly the work of my own and I did not do a plagiarism or quotation in ways that are inconsistent with the prevailing ethics in the scientific community. On this statement, I am ready to bear the risk/any sanctions imposed to me in accordance with the applicable regulations. If a breach of scientific ethics is found in the future, I am willing to accept the sanctions.

Yogyakarta, January 10<sup>th</sup>, 2021



Fatimah Nuraini

NIM 20160610443

## MOTTO PAGE

Living as a long-life learner.

The process has meaning and price to pay for every true learner.

أَقْدَامَكُمْ وَيُنَبِّئُ بِصِرْكُمْ اللَّهُ تَنْصُرُوا إِنْ أَمَنُوا الَّذِينَ يَأْتِيهَا

**Q.S. Muhammad :7**



# UMY

UNIVERSITAS  
MUHAMMADIYAH  
YOGYAKARTA

Unggul & Islami

## **DEDICATION PAGE**

This Undergraduate Thesis is dedicated to

The one and only God, Allah SWT

Prophet Muhammad SAW

### **My beloved parents**

Drs. Mardjuki

Dra. Sumarti

UNIVERSITAS  
MUHAMMADIYAH  
YOGYAKARTA

### **My sister and brother in law**

Unggul & Islami

Nurul Afifah Rahmasari, Amd.

Joko Susilo, S.T.

### **My partner**

Arsyadi Ahmad, S.Tr.T

## FOREWORD

*Alhamdulillahirobbil'alamin*, thank you Allah SWT, The Most Merciful and Most Beneficent who has given me His blessing and an opportunity to accomplish my Undergraduate Thesis entitled **THE ENFORCEMENT OF THE REGIONAL REGULATION OF YOGYAKARTA CITY NUMBER 1 OF 2011 ON LOCAL TAX TO INCREASE LOCAL REVENUE FROM BOARDING HOUSE** at International Program for Law and Sharia, Fakultas Hukum, Universitas Muhammadiyah Yogyakarta.

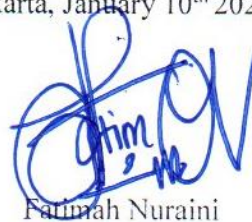
*Shalawat* and greeting, I addressed to our Prophet Muhammad SAW, my inspiration in practicing and conducting good deeds. This Undergraduate Thesis is motivated from his struggle to spread the Islamic teachings to all mankind. I realizes that in writing this thesis there were many parties who have helped and guided me, thus on this occasion I would like to send my gratitudes to:

1. My family, Bapak Mardjuki, Ibu Sumarti, Mbak Nurul, Mas Joko, Fayha, Alwi, Malikul, Trah Siswoyo, for their never-ending prayers and love.
2. Bapak Nasrullah, S.Ag., S.H., MCL., my supervisor who have guided me with patience and wisdom, also as a Director of IPOLS.
3. Rahmat Setiabudi Sokonagoro, S.H., LL.M., Muhammad Rohmad Romadhon, S.H., Kisbiyantoro, S.H., MM., Rudi Muhairani, S.IP., and Budi Santoso, S.IP., as interviewees.
4. Dr. Zaid bin Mohammad, Ibu Dr. Nanik Prasetyoningsih, S.H., M.H., Bapak Yordan Gunawan, S.H., Int. MBA., M.H., Bapak Endriyo Susila, S.H., MCL., Ph.D., Ibu Dr. Fadia Firtiyanti, S.H., M.Hum., M.Kn., all the lecturers of Faculty of Law for their assistance for my great future, and Mariska Intan Sari, S.S., MA., for the proof read of this thesis manuscript.
5. My brothers and sisters at IPOLS, Ivon Ayusti, S.H., Salma Aulia Farahdina Ariani, S.H., Puspita Ayu R., S.H., Puspa Puruhita M., S.H., Fatria Agung, S.H., Ariski Puji, S.H., Arina J., S.H., Tri Saputra, S.H., Moh. Aji, S.H., Sinta Amalia, S.H., Grandis, S.H., Tubagus M. Irsyad, S.H., Vensky Ghaniyu,

6. Muhammad Sofyan, S.H., as my informal undergraduate thesis assistant.
7. My best friends in IMM, Amelia Dwi Juliani, S.H., Pingkan Ossen, S.H., Ryan Oktavianes, S.H., Muhammad Sofyan, S.H., Irfan Nur Fahmi, S.H., Muhammad Dzulnafis Tanjung, S.H., Rayi Barbara, S.H., Lina Puspita, S.H., Fildzah Luthfiyani, S.H., Sena Putri Safitri, S.H., and other, who have been give me many experiences and knowledges.
8. My support system Priska Auliana Darajat, Nurma Yulita, Ibnu Sani Santosa, Yoga Setia Budi, Mutiah Putri Kuvitarani, S.Pd., Wahyu Dwi Sanjaya, Amd., Muhammad Fadilah Tsani, ST., and Farida Esti Dinantara, S.E.
9. My best friends Karina Savitri Dewi B.Sc., Ikhsan Widyana Putra, S.Tr.T., Wijayanti Restu N., S.Akt., and Hani Puspita, S.Sos.
10. Arsyadi Ahmad S.Tr.T., who always gave his love and support to me.
11. All of members of Yogyakarta Mengajar, IMM FH UMY, BPH PIP UMY 2018/2019, KEMENLU BEM KM UMY period 2017/2018, BPH DPM KM UMY 2018/2019, Akuntansi UMY 2015, IPOLS UMY 2016, KKN 064 of 2019, KKN 02 Bawaslu of 2019, and Asy-Syifa' Youth Association.

Finally, I hope this Undergraduate Thesis will give benefits to all human beings. *Amiin. Insyaa Allah.*

Yogyakarta, January 10<sup>th</sup> 2021



Faumah Nuraini

NIM. 20160610443



## TABLE OF CONTENTS

<b>TITLE PAGE</b> .....	<b>i</b>
<b>APPROVAL PAGE</b> .....	<b>ii</b>
<b>ENDORSEMENT PAGE</b> .....	<b>iii</b>
<b>DECLARATION PAGE</b> .....	<b>iv</b>
<b>MOTTO PAGE</b> .....	<b>v</b>
<b>DEDICATION PAGE</b> .....	<b>vi</b>
<b>FOREWORD</b> .....	<b>vii</b>
<b>TABLE OF CONTENTS</b> .....	<b>ix</b>
<b>LIST OF FIGURES</b> .....	<b>xi</b>
<b>LIST OF TABLES</b> .....	<b>xii</b>
<b>LIST OF ABBREVIATION</b> .....	<b>xiii</b>
<b>ABSTRACT</b> .....	<b>xiv</b>
<b>CHAPTER ONE INTRODUCTION</b> .....	<b>1</b>
A. Background of Research .....	1
B. Statements of Problem .....	7
C. Objectives of the Research.....	7
D. Benefits of the Research.....	7
<b>CHAPTER TWO LITERATURE REVIEW</b> .....	<b>9</b>
A. Regional Autonomy and Local Own-Source Revenue .....	9
B. Taxation Review .....	10
C. Law Enforcement .....	21
D. Research Framework.....	30
<b>CHAPTER THREE RESEARCH AND METHOD</b> .....	<b>31</b>
A. Type of Research.....	31
B. Types of Research Data and Material .....	31
C. Research Location .....	33
D. Interviewee and Informants.....	33
E. Data Collection Technique.....	34
F. Data Analysis Technique .....	34
<b>CHAPTER FOUR FINDING AND ANALYSIS</b> .....	<b>35</b>
A. Enforcement of Yogyakarta Regional Regulation Number 1 of 2011 on Local Tax to Increase Local Income .....	36
1. An Overview of Boarding House Tax Regulations in Yogyakarta .....	36
2. Preventive Legal Enforcement on the Boarding House Tax in Yogyakarta City to Increase Local Revenue .....	44

3. Repressive Efforts on The Enforcement of Boarding House Tax Rules in Yogyakarta.....	71
4. Factors of Enforcement of the Regional Regulation of Yogyakarta City Number 1 of 2011 on Local Tax .....	99
B. The Obstacles of the Enforcement of the Regional Regulation of Yogyakarta City Number 1 of 2011 to Increaseing Local Revenue through Boarding House Tax.....	117
1. Internal Law Enforcement Factors .....	117
2. External Factors of Law Enforcement.....	120
<b>CHAPTER FIVE CONCLUSION AND RECOMMENDATION .....</b>	<b>121</b>
A. Conclusion.....	121
B. Recommendation.....	122
<b>BIBLIOGRAPHY .....</b>	<b>124</b>
<b>APPENDIX .....</b>	<b>Error! Bookmark not defined.</b>



## LIST OF FIGURES

Figure 1 Law Enforcement Factors of Boarding House Tax .....	30
Figure 2 Boarding House Tax Regulation .....	40
Figure 3 Relationship of Law Enforcement Factors .....	116



## LIST OF TABLES

Table 1 The Role of Tax on Indonesian State Budget 2017 to 2020 .....	2
Table 2 Hotel Tax Realization Report in Yogyakarta City .....	4
Table 3 Income Tax Report of Boarding House and Building Permits in Yogyakarta City .....	4
Table 4 The Interviewee and Informants of Research .....	33
Table 5 Overview of the Rules Interpretation.....	53



## LIST OF ABBREVIATION

GDP	=	Gross Domestic Product
GFSM	=	Government Finance Statistics Manual
IMF	=	International Monetary Fund
KPK	=	<i>Komisi Pemberantasan Korupsi</i> (Corruption Eradication Commission)
NPWPD	=	<i>Nomor Pokok Wajib Pajak</i> (Local Taxpayer Identification Number)
OCR	=	Optical Character Recognition
OECD	=	Organization for Economic Cooperation and Development
PKP	=	Penghasilan Kena Pajak (Taxable Income)
SKPDKB	=	<i>Surat Ketetapan Pajak Daerah Kurang Bayar</i> (Local Tax Underpayment Assessment Letter)
SKPDKBT	=	<i>Surat Ketetapan Pajak Daerah Kurang Bayar Tambahan</i> (Additional Local Tax Underpayment Assessment Letter)
SKPDLB	=	<i>Surat Ketetapan Pajak Daerah Lebih Bayar</i> (Tax Overpayment Assessment Letter)
SKPDN	=	<i>Surat Ketetapan Pajak Daerah Nihil</i> (Nil Local Tax Assessment Letter)
SPTPD	=	<i>Surat Pemberitahuan Pajak Daerah</i> (Local Tax Return)
SKPD	=	<i>Surat Ketetapan Pajak Daerah</i> (Local Tax Assessment Letter)

## ABSTRACT

In early 2019, the total data on Building Permits for Boarding Houses in Yogyakarta City reached more than 700 houses and the realization of the local tax revenue of Boarding House category does not reach 40 homes each year. The urgency of enforcement of the boarding house tax regulation is relevant to increase tax compliance rates and local revenue from boarding house. The study examines the enforcement of the Regional Regulation Number 1 of 2011 on Local Tax and the obstacles of its implementation using the law system components, the law enforcement factors and the law enforcement elements. The data used are primary data and secondary data through regulatory approach. Data collection was conducted using structured interview process by interviewing 5 interviewees who handled the enforcement of boarding house tax rules. Based on descriptive qualitative analysis, the result of this legal research shows that the service quality of tax authority factor, law enforcement officers' factor, and tax sanctions factor have adjusted the public needs (as legal benefit) and legal certainty while it does not provide justice to the community. Implications of study for tax policy of the Boarding House category are the imposition of criminal sanctions and administrative sanctions against non-compliance boarding house taxpayers, the coordination between tax authorities and law enforcers to enforce boarding house tax rules, and the development of boarding house tax regulations relating to the tax sanctions theory.

**Key Words:** boarding house tax, tax compliance, law enforcement.

UNIVERSITAS  
MUHAMMADIYAH  
YOGYAKARTA

Unggul & Islami