

Kadar Pamuji Earns Doctorate on Regional Tax Regulation

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Kadar Pamuji, S.H., M.H., Law lecturer from Universitas Jenderal Soedirman, in Central Java, earned doctorate degree from Faculty of Law UGM on Wednesday (24/8) for his dissertation titled *Regulation of Regional Tax in the Framework of Regional Autonomy*.

In his dissertation, Kadar touched upon the condition of Indonesia which is a unitary state with decentralisation system. Such system makes government affairs be delegated to the smaller government units. "The Article 20 of Law No. 32 Year 2004 on Regional Governments regulates policy for regional autonomy," said Kadar.

To support the regional autonomy administration, said Kadar, the regional governments are authorised to do their own affairs as long as these would not exceed the authorities as regulated in Article 10 (3) Year 2004, which says that one of the authorities of the central government is on national monetary and fiscals.

Kadar described the consequence of regional autonomy is the costs of affairs administration that is borne by each region, which is - among others - through taxes. He said a concrete measure is needed to improve taxation. "Concrete measures can be taken such as by regulating central and regional taxes, optimalisation of regional tax, and synergy between central and local goverments,"

said Kadar.

Kadar further described barriers that affect regulations on regional tax management. He concluded that decentralisation and regional autonomy as stipulated in the bylaws became the reference for the regional government to manage regional taxes. Another barrier found is the tight monitoring of the central government on tax management. "A solution that is feasible is to restructure the regional tax collecting agency by adding new functions to the structure of the regional tax collecting agency," he said.

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