



Performance analysis of regional tax in special region of Yogyakarta (DIY), Indonesia

Meliani Mukti^{1*}, Khairanis Yulita², Rosyani Muthya³

Faculty of Economics and Business, Padjadjaran University, Indonesia

Abstract

This study aimed to analyze the performance of regional tax in the Special Region of Yogyakarta (DIY). Generally, regional tax refers to taxes imposed and collected by regional or local governments with the sole purpose of facilitating fiscal policy within a country. It is crucial to comprehend that despite the numerous efforts taken by the government to enhance fiscal capacity, the issue of low regional tax performance continues to persist within the fiscal decentralization system of Indonesia. This is evidenced by the results of the fiscal independence review by BPK in 2020, where it was observed that 88.07% of regional governments in Indonesia were in the "Not Independent" category. In this study, the performance of regional tax in an area with a privileged form of government, namely the DIY, was analyzed. DIY is a recipient of the Privilege Fund (Dais) and is legally recognized for its privileges, which are stated under Law 13/2012 on DIY Privileges. In addition, DIY is a tourism area with globally recognized tourist destinations. Regional tax in this area has shown good performance, as evidenced by the effective achievement of the regional tax revenue target and the substantial contribution made by the location to PAD. Tax performance analysis was carried out in this study using the statistic descriptive analysis method by calculating the effectiveness level of the tax and its contribution to PAD for the fiscal period from 2016 to 2022. In order to effectively carry out this analysis, data were obtained from the DIY Regional Development Planning Agency (Bappeda) database, Yogyakarta City Government Open Data, and DJPK data rank. The obtained results showed that DIY Regional Tax was "Very Effective" in achieving the revenue target, except in 2020 when the pandemic occurred. Furthermore, regional tax in the study area was found to contribute substantially to PAD, with a contribution score of more than 80% during the observation period.

Keywords: Regional tax performance, regional tax effectiveness, regional tax contribution, fiscal decentralization, special region of yogyakarta

Introduction

During the Dutch colonial period, the regional autonomy history of Indonesia began with the introduction of a centralized policy, which considered the geographical diversity of the country. During this period, autonomous regions were accountable to the Governor General of the Dutch East Indies (BPK, 2020). Furthermore, it is important to understand that even after gaining independence, the autonomous regions in Indonesia remained centralized, and it was not until the reformation in 2001, with the introduction of Law Number 22 of 1999 concerning Regional Government, that decentralization was achieved. Since then, decentralization has continued to evolve and has experienced numerous changes in the country.

According to the findings of Lewis (2023)^[8], Indonesia has become the most decentralized country in the world since the 1998 reforms. However, over the past two decades, the country has struggled with the issue of low regional fiscal independence. As observed in previous studies, fiscal decentralization remains heavily reliant on transfers from the central government to finance regional expenses. Moreover, regardless of the year-by-year growth of regional revenue (PAD), this aspect still represented a relatively small portion of the Regional Budget (APBD), accounting for only 16.5% in 2021 (Lewis, 2023)^[8]. Regional income is generally generated from different sources, one of which is Tax revenue, regulated under Law Number 28 of 2009 (PDRD Law)

A fiscal independence review was conducted by the Supreme Audit Agency (BPK) in 2020 and the results showed that none of the 503 local governments in Indonesia

achieved a "Highly Independent" status. In actuality, the Bandung Regency, which had maintained a "Highly Independent" Fiscal Independence Index (IKF) of 4 from 2013 to 2019, experienced a significant decline in status to the "Independent" (IKF 3) category in 2020. This decline was primarily attributed to the economic contraction caused by the pandemic. Furthermore, a significant majority of regional governments, totaling 443 (88.07%), were categorized as "Not Independent," while 50 (9.94%) were classified as "Towards Independence," and only 10 (1.99%) achieved the status of "Independent" in 2020.

Previous studies have been conducted to examine the performance of regional tax revenue, specifically regarding regency/city and provincial PAD in Indonesia. The results of these studies corresponded with the findings of the fiscal independence review. For instance, Damayanti & Muthaher (2020) investigated the impact of the Street Lighting Tax on Regency/City PAD in the Central Java Province. From this investigation, it was concluded that Hotel Tax, Entertainment Tax, and Restaurant Tax had no statistically significant effect on Regency/City PAD in the Central Java Province. Similarly, Satria *et al.* (2020)^[12] did not find a significant effect of Street Lighting and Billboard tax on the PAD of Bandung Regency but identified a positive and statistically significant influence of the Fees for Acquisition of Land and Building Rights (BPHTB). Korengkeng *et al.* (2017) also conducted a study that significantly diverged from those of Satria *et al.* (2020)^[12]. In the study, it was reported that the effectiveness of the Billboard Tax in Minahasa Regency ranged from "Fairly Good" to "Very Effective," but the contribution of Billboard Tax revenue to PAD was less than one percent (1%) or "Very Poor."

This present study aims to assess the performance of regional taxes as a source of Regional Revenue (PAD) in the Special Region of Yogyakarta (DIY). DIY possesses unique characteristics that set it apart from other regions in Indonesia. The privileges of this area are legally defined under Law Number 13 of 2012. As a special region, DIY receives funding known as the Privilege Fund (Dais) from the Indonesian government. This fund is derived from the State Budget (APBN) and is allocated as part of the Transfer to Regions and Village Funds (TKDD) to support the special authority of the DIY government (BPK, 2020). Moreover, this region is widely recognized as one of the most prominent tourist destinations in the country, with global acclaim.

Based on these established facts, this study hypothesizes that DIY, as a special region, showed effective performance in terms of regional taxation, achieving revenue targets, and significantly contributing to regional income. The data utilized in this observation comprised information on regional tax revenue targets, regional tax actualization, and PAD actualization, all gathered from various sources, including the Regional Development Planning Agency (Bappeda) database, Yogyakarta City Government Open Data, and the DGT database. Additionally, the regional tax performance was assessed using a statistic descriptive analysis method. This assessment specifically includes calculating the effectiveness level and contribution of regional tax to Yogyakarta PAD during the fiscal period from 2016 to 2022.

The obtained results showed that the effectiveness of DIY Regional Tax during the observation period generally fell within the "Very Effective" category, except for the year 2020. In 2020, this effectiveness dropped to "Moderately Effective," primarily due to the impact of the COVID-19 pandemic. It is important to acknowledge that the implementation of Restrictions on Community Activities (PPKM) as a measure to control the spread of the virus led to an economic downturn, particularly in areas heavily reliant on the tourism sector. This economic contraction also had a significant impact on regional tax revenue or realization. Additionally, the results showed that regional tax made a consistent and commendable contribution to DIY PAD. The contribution was found to consistently fall into the "Very Good" category, even during the challenging circumstances of the pandemic.

Theoretical Foundation

1. Institutional Background

Yogyakarta Special Region (DIY) is a unique autonomous region with a rich historical heritage that predates the independence of Indonesia. This region emerged from the Sultanate of Yogyakarta and the Duchy of Paku Alaman. In 1945, the Sultanate of Yogyakarta comprised five distinct regions namely Yogyakarta City Regency, Sleman Regency, Bantul Regency, Gunung Kidul Regency, and Kulon Progo Regency. Meanwhile, the Duchy of Paku Alaman included Paku Alaman City Regency and Adikarto Regency. These regencies served as administrative regions without autonomy and were led by a Regent.

DIY is entitled to various privileges, which are legally defined in Law Number 1 of 1957 on the Principles of Regional Government and further detailed in Law Number 13 of 2012. According to the previous study, these privileges can be categorized into three main aspects

including historical, government structure, and the position of the head of government [1]. Furthermore, the region has been found to enjoy historical privileges, as outlined in Article 18 of the 1945 Constitution and its accompanying explanation regarding the establishment of a region within the territory of the Indonesian state. It also operates under a distinctive form of governance, combining the Sultanate and Paku Alaman regions to create a provincial-level area with royal status within a sovereign state. Lastly, DIY holds the unique privilege of having its head of government appointed by the Sultan and Duke.

2. Fiscal Decentralization

Fiscal decentralization refers to the transfer of certain responsibilities and authority from the central government to local governments. This concept includes four key pillars namely the delegation of spending authority, revenue authority, intergovernmental transfers, and regional loans.

The delegation of spending authority results from local governments being entrusted with the power to carry out public functions. Ideally, providing public services to the community incurs costs, and the delegation of expenditure authority allows governments the flexibility to manage regional expenses for service delivery. Following this, the delegation of revenue authority ensures that local governments have the necessary funding to meet their regional expenditure requirements.

Intergovernmental transfers, regulated by the central government, serve to address vertical fiscal gaps, inter-regional fiscal disparities, and funding requirements arising from central government services that regions are responsible for providing. On the other hand, the fourth pillar, regional loans, acts as a solution to meet regional funding needs when the revenue generated in the current year falls short of requirements.

3. Regional Tax

Regional tax, as elaborated under Law Number 28 of 2009, constitutes "mandatory contributions to the Region imposed by individuals or entities, compelled by law, with no direct rewards, and utilized for Regional purposes to enhance community welfare." Accordingly, this category is further subdivided into Provincial Tax and Regency/City Tax. Provincial Tax comprises various levies, including vehicle tax, vehicle title transfer fee, vehicle fuel tax, surface water tax, and cigarette tax. On the other hand, Regency/City Tax consists of Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Non-Metal Mineral and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, and Fees on Acquisition of Rights on Land and Building.

Despite the ongoing growth, the performance of regional tax in Indonesia remains relatively low. According to Lewis (2006) [7], regional tax (PDRD) accounted for only 8% of regional revenue (Lewis, 2006) [7]. However, over the period from 2001 to 2019, the revenue increased at a rate of 9% per annum but still constituted only 16.5% of the Regional Budget (APBD) by the end of 2021.

Previous studies have produced varying results regarding the impact of regional tax on Regional Revenue (PAD). For instance, Nugraheni *et al.* (2019) [9] discovered a positive correlation between regional tax and PAD in the Malang Regency, while Sulistia (2022) [13] failed to establish a

connection between regional tax revenue and economic growth in Palopo City.

This study, on the other hand, is particularly significant as it investigates tax performance in a region with a unique form of government, such as the Special Region of Yogyakarta (DIY). It is important to note that in the case of DIY, Regional Tax has proven effective in achieving revenue targets and falls within the "Good" contribution category for PAD.

4. Regional Revenue (PAD)

According to Law Number 1 of 2022, PAD is defined as "Regional revenue obtained from blood tax, regional retribution, the results of the separated regional assets management, and other legitimate regional original revenues in accordance with statutory regulations." PAD has been observed to play a pivotal role in the delegation of revenue authority as part of fiscal decentralization. In a study conducted by Xing & Zhang (2018), it was found that PAD is influenced by various socio-economic factors, including the level of corruption, market conditions, the shadow economy, and incentives.

The 2021 BPK report underscored the difficulty of PAD falling short in funding all or a significant portion of regional government expenditures in Indonesia. This finding is evidenced by the sampling results from four regions, namely Aceh Province, West Java Province, Bandung Regency, and Mataram City. The results indicated that the generated PAD from these regions in 2020 could not finance 51% of their respective regional government expenditures.

Based on this understanding, the Indonesian government has taken steps to enhance PAD. One of the measures taken in this regard includes the enactment of Law Number 1 of 2022, which was scheduled to take effect on January 1, 2023. This law, concerning Financial Relations between Central and Regional Governments, was enacted to bolster regional fiscal capacity by restructuring Regional Taxes and Levies (PDRD). It is important to understand that the recent PDRD regulation in the HKPD Law was expected to optimize regional fiscal capacity, thereby increasing PAD. In addition to the HKPD Law, the Government of Indonesia has introduced several other measures to promote PAD growth, one of which is the implementation of incentives for PAD collection, as outlined in Government Regulation Number 69/2010 on Procedures for Granting and Utilizing Incentives for PDRD Collection. This incentive scheme is in correspondence with the observation of Xing & Zhang (2018), who stated that providing incentives or rewards to regional governments with high tax collection performance positively influences their efforts in revenue collection.

Material and Method

1. Data

The data used in this study consisted of financial information related to regional tax targets, the actual revenue generated from regional taxes, and the realization of DIY PAD revenue from 2015 to 2022. This regional tax data comprised various types of taxes in DIY, including hotel, restaurant, entertainment, billboard tax, street lighting tax, PMBLB, parking, groundwater, swallow's nest, PBB P2, BPHTB, PKB, BBNKB, PBBKB, surface water, and cigarette taxes. Following this, the data sources include the

DIY Regional Development Planning Agency database¹, the Open Data of Yogyakarta City Government ^[2], and the Directorate General of Fiscal Balance (DJPK) database ^[3].

2. Analysis Method

In this study, the performance of regional tax was assessed using statistic descriptive analysis. This assessment was carried out, following the methodology used in prior studies by Sartika *et al.* (2019) and Suciarti *et al.* (2022), to gauge the effectiveness of regional tax and its impact on PAD as outlined below:

$$EPD = \frac{\text{Realization PD}}{\text{Target PD}} \times 100\%$$

$$KPD = \frac{\text{Realization PD}}{\text{Realization PAD}} \times 100\%$$

In this study, the assessment of regional tax effectiveness was carried out using the metric EPD. EPD is derived by comparing the actual regional tax revenue (PD realization) to the targeted regional tax revenue (PD target) for a specific fiscal year, expressed as a percentage difference. The assessment also includes evaluating the contribution of regional tax to PAD, represented as KPD. This metric was calculated as the percentage difference between PD (regional tax revenue) and PAD realization (actual regional revenue) for the same fiscal year, all expressed in monetary units. In this context, PD Realization refers to the actual regional tax revenue achieved in a specific fiscal year, while PD Target is the predetermined regional tax revenue goal for that fiscal year, both measured in monetary units. The study follows the effectiveness and contribution criteria for the regional tax to PAD, which were originally formulated by Halim (2001).

Table 1: Regional Tax Effectiveness Criteria

Effectiveness Level (%)	Effectiveness Category
≥ 100	Very Effective
90 – 100	Effective
80 – 90	Moderately Effective
60 – 80	Less Effective
≤ 60	Not Effective

Table 2: Criteria for Regional Tax Contribution to PAD

Contribution Rate (%)	Effectiveness Category
≥ 50	Very good
40 – 50	Good
30 – 40	Moderate
20 – 30	Fairly Good
10 – 20	Poor
≤ 10	Very Poor

Results and Discussion

This section provides an overview of the analysis results, with a focus on addressing the research questions. The section comprises all aspects of this study, including the conceptual framework, methodology, analysis process, design, all hypotheses considered, experiments conducted, and the findings derived from existing observational data.

1. Descriptive Statistics

The descriptive statistics for DIY PAD and Regional Tax realization are presented in Table 3. From the data, it can be seen that the average realization of DIY PAD from 2016 to 2022 amounted to IDR 1,955.75 billion while the lowest was recorded in 2016, at IDR 1,673.75 billion. Furthermore, the highest PAD realization occurred in 2022, reaching IDR

2,263.43 billion. As for DIY Regional Tax, the average, lowest, and highest realization was IDR 1,685.99 billion, IDR 1,440.57 billion, and IDR 1,951.27 billion respectively. Among the different types of regional taxes, BPHTB stood out with the highest average realization at IDR 1,565.28 billion, while the Swallow's Nest Tax had the lowest average realization.

Table 3: Descriptive Statistics Results of PAD and Regional Tax Realization (Billion IDR)

Category	Min	Max	Mean	Std. Dev
PAD	1.673,75	2.263,43	1.955,75	190,42
Regional Tax	1.440,57	1.951,27	1.685,99	158,80
Hotel Tax	126,97	513,99	244,60	131,94
Restaurant Tax	100,554	1.032,31	286,98	331,57
Entertainment Tax	7,17	35,99	24,61	11,02
Billboard Tax	16,58	21,63	19,9	1,93
Street Lighting Tax	170,25	234,99	211,34	22,18
PMBLB	6,31	22,94	11,79	6,81
Parking Tax	5,35	10,76	8,40	2,08
Groundwater Tax	4,39	14,44	7,74	3,51
Swallow Nest Tax	0,006	0,008	0,007	0,0007
PBB P2	180,63	303,99	252,86	45,53
BPHTB	250,95	8.842,69	1.565,28	3.209,38
PKB	600,79	953,42	788,20	121,09
BBNKB	333,51	498,26	425,74	62,81
PBBKB	221,29	302,16	251,83	30,22
Surface Water Tax	0,40	246,88	36,10	92,94
Cigarette Tax	189,63	289,59	219,33	35,38

Source: Processed Data (2023)

4.2 DIY Regional Tax Effectiveness

The effectiveness of DIY Regional Tax for the period spanning from 2016 to 2022 is presented in Table 4. Throughout this observation period, DIY Regional Tax was found to be significantly effective in achieving its revenue targets, with one exception in the year 2020. However, a substantial decline in effectiveness was observed in 2020. This decline can primarily be attributed to the impact of the COVID-19 pandemic. The enforcement of Community Activity Restrictions in response to the pandemic led to an economic downturn, primarily due to a significant reduction in the number of tourists visiting the Yogyakarta region (DJPk, 2021). It is also important to acknowledge that the Room Occupancy Rate (TPK) in Yogyakarta plummeted by a substantial -57.39% in 2020, marking the most significant decline compared to that of Bali, which experienced a -57.11% decrease during the same year.

Table 4: DIY Regional Tax Effectiveness

Year	Score (%)	Category
2016	104.6	Very Effective
2017	110.15	Very Effective
2018	112.54	Very Effective
2019	103.13	Very Effective
2020	87.17	Moderately Effective
2021	100.94	Very Effective
2022	106.53	Very Effective

Source: Processed data (2023)

4.3 Regional Tax Contribution

Table 5 shows the contribution of regional tax to DIY PAD throughout the fiscal years from 2016 to 2022. From the data presented in the table, it is evident that regional tax has consistently accounted for a significant portion of DIY PAD, exceeding 80% during this period. As a result, the

performance of DIY Regional Tax in contributing to DIY PAD consistently fell within the "Very Good" category.

Table 5: Contribution of Regional Tax to DIY PAD

Year	Score (%)	Category
2016	86.07	Very Good
2017	85.52	Very Good
2018	84.15	Very Good
2019	85.17	Very Good
2020	87.74	Very Good
2021	88.82	Very Good
2022	86.21	Very Good

Source: Processed data (2023)

A breakdown of the contribution of each regional tax type to Yogyakarta PAD is presented in Table 6 below. As observed from the table, the type of regional tax that made the highest average contribution to PAD is Vehicle Tax. This reflects the substantial ownership of motorized vehicles in DIY, which is further exacerbated by the absence of privately-run public transportation services in the region. It is important to understand that, unlike other areas, DIY lacks privately operated city transportation services such as buses and mini metros. The provision of transportation services in the form of city buses is exclusively managed by government entities through Regional-Owned Enterprises (BUMD), particularly PT Jogja Tugu Trans and PT Anindya Mitra Internasional. Given the limited availability of transportation services in the area, the community tends to rely on private vehicles, and this trend significantly influences the PKB revenue generated in the region.

Another intriguing discovery is the significant upswing in the contribution of Restaurant Tax to Yogyakarta PAD, particularly in 2020 during the height of the pandemic. This substantial increase in Restaurant Tax can be attributed to

the widespread use of food delivery services by the public as a response to the COVID-19 pandemic. In 2020, DIY witnessed a severe increase in the number of COVID-19 cases. This situation mandated individuals to self-isolate in their homes, resulting in reduced community mobility. Despite the negative effects, this situation presented a remarkable opportunity for the restaurant industry, particularly through the provision of delivery services. As a result, Restaurant Tax revenue in 2020 increased nearly fivefold compared to the usual figures. Interestingly, PAD for the same year was observed to experience a significant decrease due to the general decline in regional revenue sources. In accordance with the information presented in Table 6, the contribution of Restaurant Tax to PAD in 2020 experienced a substantial boost, reaching an impressive 55.01%.

During the observation period, the regional tax with the least contribution was the Swallow's Nest Tax. This particular revenue source is not consistently accessible in every regency/city within Yogyakarta. Therefore, it is unsurprising that the contribution of this tax remains at the lowest levels, consistently contributing no more than 0.01% over seven years.

In general, the contributions of Hotel, Street Lighting, PBB P2, PBBKB, and Cigarette Taxes to DIY PAD were found to consistently fall within the "Poor" category. The exceptions are Cigarette Tax, which shifted to the "Very Poor" category in 2018 and 2019, and Hotel Tax, which improved to the "Good" category in 2022. Furthermore, entertainment, Billboard, PMBLB, Parking, PAT, Swallow's Nest, and Surface Water Taxes consistently registered contributions in the "Very Poor" category, with the sole exception of Surface Water Tax, which briefly reached the "Poor" category in 2016. The contributions made by BPHTB generally oscillated between the "Poor" and "Good" categories throughout the observation period. However, in 2020, there was a remarkable surge in BPHTB revenue, which led to an extraordinary contribution of 471.18%, firmly in the "Very Good" category. This surge in BPHTB revenue could be attributed to increased land and building transactions during the pandemic or government acquisitions of land and buildings as part of pandemic management efforts. The contribution of BBNKB to PAD was consistently in the "Good" category from 2016 to 2019 but declined to the "Poor" category in 2021 and 2022.

Table 6: Contribution of Each Regional Tax Type to DIY PAD

Category	2016 (%)	2017 (%)	2018 (%)	2019 (%)	2020 (%)	2021 (%)	2022 (%)
Hotel Tax	10.95	11.69	12.33	13.64	6.77	7.13	22.71
Restaurant Tax	6.01	6.92	7.87	9.68	55.01	8.06	10.27
Entertainment Tax	1.52	1.72	1.69	1.73	0.67	0.38	1.09
Billboard Tax	0.99	1.08	1.03	1.04	0.95	1.12	0.93
Street Lighting Tax	10.17	10.51	10.38	10.95	11.70	11.57	10.38
PMBLB	0.40	0.46	1.12	0.96	0.57	0.39	0.28
Parking Tax	0.32	0.46	0.47	0.52	0.36	0.38	0.47
Groundwater Tax	0.26	0.33	0.32	0.34	0.28	0.55	0.64
Swallow Nest Tax	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PBB P2	10.79	11.72	11.26	12.73	14.57	15.78	13.43
BPHTB	14.99	20.49	17.07	17.50	471.18	20.07	17.21
PKB	35.89	36.51	36.79	39.11	45.13	46.02	42.12
BBNKB	25.61	24.86	24.42	23.60	17.77	19.09	17.89
PBBKB	13.22	12.95	13.01	13.27	12.01	12.22	13.35
Surface Water Tax	14.75	0.02	0.03	0.06	0.07	0.07	0.05
Cigarette Tax	11.33	11.19	9.90	9.13	12.75	11.43	12.79

Source: Processed data (2023)

Conclusion

In conclusion, this study aims to analyze the performance of DIY Regional Tax using a statistic descriptive analysis method by calculating the effectiveness of Regional Tax and its contribution to PAD. The data used in this observation consists of time series data spanning from fiscal years 2016 to 2022, comprising information related to regional tax targets, regional tax actualization, and PAD realization.

The obtained results showed that DIY Regional Tax was very effective in achieving the Regional Tax revenue target, except in 2020, when the effectiveness level of this tax dropped to 87.17% or reduced in the "Moderately Effective" category due to the pandemic. Furthermore, its contribution to PAD was observed to be very high, with a score above 80% during the observation period or included in the "Very Good" category.

This study, regardless of its significance, has limitations, primarily stemming from its sole reliance on the statistic descriptive analysis method for evaluating regional tax performance. To address this limitation, future studies could incorporate regression analysis methods to test the effect of

regional tax on PAD. In this context, regression testing may be carried out using a univariate approach to mitigate potential bias arising from the interconnections among various regional tax types.

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