

**DESENTRALISASI FISKAL MELALUI REVISI UNDANG-UNDANG PAJAK
PENGHASILAN SEBAGAI UPAYA PENGUATAN FISKAL DAERAH**

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Abstract

*The Current legislation (positive law) does not reflect the implementation of the existing constitution. There is a sign of the imperfections and the lack of favor of the great concept of regional autonomy based on the real fiscal decentralization so that the autonomous regions can implement and achieve prosperity in accordance with the mandate of the constitution without being limited by the rights of managing and obtaining financing from the central government as the implementer of fiscal decentralization to the regions. There is a striking difference between the existing provisions and the applicable or *das sein* with the provisions that should apply or *das solen*. This study aims to review and review the content, management and participation of the community in implementing the rules of income tax laws. This research is normative law research, data collecting technique is done through observation, literature study, interview (in depth interview) and discussion (Focus Group Discussion) to produce data and legal material to be further analyzed through comparative study approach. The result of this research is to Law Number 36 Year 2008 about the fourth change of Law Number 7 Year 1983 concerning Income Tax needs to be revised or amended by accommodating the provisions concerning the procedure of compiling the standard law and accommodating various trade-related developments in virtual. Need to be equipped with facilities and infrastructure including digital facilities and digital data and requitment manager in the field of Income Tax in a good and correct accordance with applicable legislation. Need to involve the community more concretely in the form of socialization related income tax which includes how to collect, how to use, how to distribute to the community*

Keywords: Fiscal Decentralization, Autonomy, Income Tax Law, Welfare, Fiscal Region