



Volume 35 No 3, September 2020

DOI: 10.20473/ydk.v35i3.17880

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Yuridika (ISSN: 0215-840X | e-ISSN: 2528-3103)

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FAKULTAS HUKUM UNIVERSITAS AIRLANGGA

Article history: Submitted 12 February 2020; Accepted 22 June 2020; Available Online 1 September 2020.

## The Authority Concerning the Collection of Groundwater Taxes After the Law No. 23 Year 2014 in the City of Surabaya

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### Abstract

Groundwater tax is a tax on the extraction and/or utilization of ground water. Based on Act No. 28 of 2009 concerning Local Taxes and Levies, Groundwater Taxes, the authority to collect taxes is carried out by the Municipality Government. Tax collection cannot be levied, what is meant by not being able to be bought is that the entire process of tax collection activities cannot be submitted to third parties. This provision shows that the groundwater tax collection system is a self-assessment system. The purpose of self-assessment is that taxpayers are given full trust to calculate, calculate, pay and self-report taxes owed. With this implementation, the Regional Revenue Service officers who become tax authorities are only tasked with overseeing the implementation of tax obligations by taxpayers. Tax collection cannot be levied, the authority to collect groundwater tax is given to the Provincial Government as stipulated in Act No. 23 of 2014 concerning Regional Government.

**Keywords:** Groundwater Tax; Authority of Tax Collection; Collection Policy; Regional Taxes.

### Introduction

From time to time, tax has been the State's main source of income as well as the primary instrument to fund government activities. Additionally, tax is a main source to finance fiscal activities that State uses to achieve their goals in economic, cultural and social sector. Therefore, taxes exist in almost all countries in the world.<sup>1</sup> In a modern welfare State, it is the duty of the government to hold a wide range of public interests and often times it is vulnerably to violate the rights of taxpayer in conducting the tax collection.

<sup>1</sup> Safri Nurmantu, *Pengantar Perpajakan* (3<sup>rd</sup> Ed, Granit 2003).[8].

Such violation can be avoidable if the government complies with existing tax laws. Tax laws is a legal instrument that enables the government to obtain the finance in conducting State obligations.<sup>2</sup> Regional development shall be improved to achieve equal and harmonious growth among regions, so that national development is distributed fairly throughout Indonesia. Regional development is a part of the national development that is closely related to the decentralization process. Regional development needs to be managed so that it corresponds to regional priorities and potentials. The success of the development heavily relies on the active participation of all citizens.

Regional tax is a mandatory contribution to the area owed by individuals or legal entities that are enforced based on the Law, with no direct compensation and used for regional purposes for the maximum prosperity of the people (as stipulated in the provisions of Article 1 paragraph (10) Law Number 28 of 2009 concerning Regional Taxes and Regional Levies). Regional taxes consist of Provincial Tax and Municipality Tax. The Provincial Tax consists of: Motorized Vehicle Tax, Motorized Vehicle Transfer Fee Tax, Motorized Vehicle Fuel Tax, Surface Water Tax and Cigarette Tax. Meanwhile, the Municipality tax consists of: Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Nonmetallic and Rock Mineral Tax, Parking Tax, Groundwater Tax, Swallow Bird Nest Tax, Land and Building Tax and Urban, Land and Building Acquisition Fees.

Tax is a potential alternative as a source of revenue for the State. Aside from the fact that the amount is relatively stable, tax is also a form of active participation from the society in financing State development. Types of levies in Indonesia consist of state taxes (central tax), local taxes, regional levies, customs and excise, and non-tax state revenue. The authority possessed by the Regional Government must be carried out in a measured and responsible manner, so that the objectives for increasing the effectiveness and efficiency for the implementation of development, governance and services to the community can be achieved. To maintain the success

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<sup>2</sup> Muhammad Djafar Saidi, *Perlindungan Hukum Wajib Pajak Dalam Penyelesaian Sengketa Pajak* (Raja Grafindo Persada 2007).[2].

of the implementation, the Government is obliged to adopt the Good Governance concept, because it is related to the implementation of 3 (three) basic duties of the Government, namely:<sup>3</sup>

1. To guarantee the security of all persons and society;
2. To manage an effective framework for the public sector, the private sector and civil society;
3. To promote economic, social, and other aims in accordance with the needs of the population.

One of the types of local tax is the Groundwater Tax. The legal basis for the collection of groundwater tax has been regulated in the provisions of Article 67 of the Law on Regional Taxes and Regional Levies, that the object of groundwater taxation is the extraction and/or utilization of ground water. The city of Surabaya itself has a specific regulation regarding the Groundwater Tax set forth in Surabaya Municipality Regulation Number 16 of 2003 concerning Management of Groundwater Tax. The basis for taxing groundwater extraction and utilization is the acquisition value of water. The water acquisition value is obtained by multiplying the volume of water per month and the water base price. The tax rate for extracting and utilizing ground water is 20% of the value of water acquisition.<sup>4</sup>

Some people in Surabaya still use groundwater to sustain their livelihood. Factually, the Regional Regulation contains a set of details regarding the tax, so that it can be seen here that the Regional Regulation regulates the authority to collect the Groundwater Tax in Surabaya which is still carried out by the Surabaya City Government which runs effectively and efficiently. Nonetheless, since the promulgation of Law Number 23 Year 2014 concerning Regional Government, the authority to collect the Groundwater Tax has been transferred to the Government of East Java Province.<sup>5</sup>

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<sup>3</sup> Philipus M. Hadjon, *Hukum Administrasi Sebagai Instrumen Hukum Untuk Mewujudkan Good Governance* (Universitas Trisakti 2012).[9-10].

<sup>4</sup> Abdul Rahim, *Akutansi Dan Pengendalian Pengelolaan Keuangan Daerah* (UPP STIM YKPN Yogyakarta 2007).[302].

<sup>5</sup> Titon Slamet Kurnia, 'Normalisasi Hubungan Pusat – Daerah Sesuai Konstitusi Presidensial' (2020) 4 Refleksi Hukum.[147].

The type of research used in this article is a normative juridical research. Particularly, the doctrinal research. As a normative study, the focus of this study is on matters of a theoretical nature concerning legal principles in the form of conceptions, legislation, legal doctrines and related legal systems, and not on the grounds of social phenomena that occur as a result of existing legislations.

### **Basic Policies Related to Groundwater Tax**

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies is an elaboration of the provisions of Article 23A of the 1945 Constitution of the Republic of Indonesia as the legal basis for the operation of tax collection governing local taxes. The type of tax based on the provisions of Article 2 of the Law on Regional Taxes and Regional Levies is divided into two authorities, which are the authority of the Provincial Region and the authority of the Municipality. The Groundwater Tax itself is regulated in Article 2 paragraph (2) of the Regional Tax and Regional Retribution Law, which states:

Types of municipality tax consist of:

- a. Hotel Taxes;
- b. Restaurant tax;
- c. Entertainment Tax;
- d. Advertisement tax;
- e. Street Lighting Tax;
- f. Non-Metallic Mineral and Rock Taxes;
- g. Parking Tax;
- h. Groundwater Tax;
- i. Swallow Bird Nest Tax;
- j. Rural and Urban Land and Building Tax; and
- k. Fees for Acquisition of Land and Building Rights.

In its collection as regulated in the Law, the groundwater tax falls under the authority of the municipality. Regions are prohibited from collecting taxes other than those stated in Article 2 of the Law on Regional Taxes and Regional Levies. Based on Article 67 of the Law on Regional Taxes and Regional Levies, the object of groundwater is the extraction and/or utilization of groundwater. However, there are exceptions to the extraction and/or utilization of the groundwater tax object,

among others as stipulated in Article 67 paragraph (2):

- a. Extracting and/or utilizing ground water for basic household needs, agricultural irrigation and community fisheries, as well as worship; and
- b. The extraction and/or utilization of other ground water is regulated by the Regional Regulation.

The subject of the groundwater tax based on Article 68 of the Regional Tax and Regional Retribution Law is an individual or legal entity that extracts and/or utilizes groundwater. The basis for the imposition of a groundwater tax as regulated in Article 69 is the Acquisition Value of Groundwater. Groundwater Acquisition Value as stated in the currency (Rp) is calculated by considering some or all of the following factors:

1. type of water source;
2. location of water source;
3. the purpose of extracting and/or utilizing water;
4. the volume of water extracted and/or utilized;
5. water quality; and
6. the level of environmental damage caused by water extraction and/or utilization.

However, each factor regulated in the law must be adjusted to the conditions of each region, considering that each region has varying types of groundwater in their extraction and/or utilization so that this affects the acquisition value of groundwater. The amount of groundwater acquisition is determined by a municipality regulation, because the ground water tax falls within the tax authority levied by municipality.<sup>6</sup> The ground water tax rate is set at a maximum of 20%, which rate is determined by Regional Regulations in each Region, this is based on Article 70 of the Regional Tax and Regional Levies Law.

The regional government needs a sufficient finance that shall be obtained according to existing regulations. Regional revenue is one of the forms of fiscal decentralization in order to provide sources of income for regions to be managed by themselves suited to their potential. Since the promulgation of regional autonomy

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<sup>6</sup> Faizal Kurniawan, 'Bentuk Perlindungan Hukum Terhadap Kekayaan Minyak Dan Gas Bumi Sebagai Aset Negara Melalui Instrumen Kontrak' (2013) 2 Jurnal Hukum Dan Peradilan.[2].

or decentralization based on the Law No. 23 Year 2014 concerning Regional Government, whereby groundwater management is regulated under the Law No. 7 Year 2004 concerning Water Resources (State Gazette Year 2004 No 32, Supplement to State Gazette No 4377). This law gives a degree of authority and responsibility to regional governments in enacting policies on the management of water resources, among others to issue permissions on water supply, designation, use and exploitation.

Regional taxes and regional levies are stipulated by laws that are implemented in the regions further regulated by Regional Regulations, as stipulated in the provisions of Article 286 paragraph (1) of the Regional Government Law. In implementing these laws, the laws must always provide legal certainty and justice in order to achieve the objectives of the public interest. Therefore, it is necessary to evaluate the substance contained in the law with the implementing regulations, namely in this discussion of the Regional Regulation. Evaluation is carried out by the Minister by reviewing the draft of Provincial Regional Regulation to check whether it corresponds with the provisions of the higher laws and regulations, as well as the Draft Regional Regulations that are evaluated by the Governor.<sup>7</sup>

However, after the enactment of the Law No. 23 Year 2014 on Regional Governments (hereinafter Regional Government Law) in 2014 regulates governmental affairs which are divided into two types, namely compulsory governmental affairs and optional governmental affairs, as regulated in Article 11 section (1) of the Regional Government Law. Optional Government Affairs in this matter relates to ground water, which is included in government affairs in the field of energy and mineral resources, as stipulated in Article 12 paragraph (3) of the Regional Government Law and a deeper look into the appendix of government affairs in the field of energy and resources mineral power.

In the appendix it is stated that all government affairs in the sector of energy and mineral resources on sub geological affairs, among others are:

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<sup>7</sup> Dyah Devina Maya Ganindra dan Faizal Kurniawan, 'Kriteria Asas Pemisahan Horizontal Terhadap Penguasaan Tanah Dan Bangunan' (2017) 32 Yuridika.[234].

1. Establishing groundwater conservation zones in groundwater basins in provincial areas;
2. Issuance of drilling permits, excavation permits, usage permits, and groundwater exploitation permits in provincial areas;
3. Determination of the value of groundwater acquisition in provincial areas.

The regulations on collecting taxes and granting permits on groundwater taxes differ greatly between the provisions of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. In Law Number 28 Year 2009 concerning Regional Taxes and Regional Levies, it regulates the types of taxes that are included in the authority of the Municipality, one of which is the groundwater tax. Whereas the Law Number 23 Year 2014 concerning Regional Government regulates that all matters relating to groundwater especially groundwater tax fall under the the authority of the Provincial Region namely the Governor. Therefore, Law Number 23 Year 2014 concerning Regional Government contradicts or overlaps with the rule of law with Law Number 28 Year 2009 concerning Regional Taxes and Regional Levies, in which the legal principle is “*lex posteriori derogate legi priori*” which means that the latest law outperforms the old law.<sup>8</sup>

Concrete regulations such as the law must not conflict with the principles of law, as well as in Court decisions, the implementation of the law and the legal system. When such conflict occurs, the principles of law shall overcome it.<sup>9</sup> The principle of *lex posteriori derogate legi priori* contains the understanding that the new law changes or negates the old law that regulates the same material.<sup>10</sup> This principle applies to 2 (two) rules governing the same problem in the same hierarchy. Consequently, if a problem regulated in a law is then re-arranged in a new law, even though the new law does not revoke or nullify the enactment of the old law, by itself the old law governing the same thing is no longer applicable.<sup>11</sup>

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<sup>8</sup> Oemar Mochtar, ‘Kedudukan Negara Sebagai Pengelola Warisan Atas Harta Peninggalan Tak Terurus Menurut Sistem Waris Burgerlijk Wetboek’ (2017) 32 Yuridika.[284].

<sup>9</sup> Sudikno Mertokusuma, *Mengenal Hukum* (Liberty 2007).[87].

<sup>10</sup> Hartono Hadisoeparto, *Pengantar Tata Hukum Indonesia* (Liberty 2007).[26].

<sup>11</sup> *ibid.*

In accordance with regulations on ground water, especially the ground water tax which is a *lex posteriori* category of new regulations is Law Number 23 of 2014 concerning Regional Government which is not *lex priori* namely Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, which is the older law. Henceforth, the basic policy related to groundwater tax is to use or shall refer to Law Number 23 of 2014 concerning Regional Government. For Law Number 28 Year 2009 concerning Regional Taxes and Regional Levies, a judicial review needs to be conducted so that there is legal certainty for regions that need these rules to collect groundwater taxes.

### **The Authority to Collect Groundwater Taxes in Surabaya**

The nature of government authority includes three aspects namely, always bound to a certain period, always subject to the specified limits and the exercise of government authority is bound to written law and unwritten law (general principles of good governance). Furthermore, the nature of authority that is always bound to a certain period is clearly determined through a statutory regulation. The duration of this authority is also stated in the regulations which form the basis. Therefore, if an authority of the government inappropriately used, then the actions resulting from such authority can be deemed invalid or null and void by law.<sup>12</sup>

Independent governmental authority (authority with the nature of freedom), occurs when the basic regulation gives freedom to a government agency or official to determine for themselves the content of the decision to be issued or the basic regulation gives the scope of freedom to a government official to take an action or act of government.<sup>13</sup> The authority to manage groundwater in this case is related to the extraction, the utilization and the tax collection of groundwater that are conducted under the authority of the Surabaya Municipality. Based on Surabaya

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<sup>12</sup> Endang Dyah Ayu Pitaloka, 'Kebijakan Perlindungan Lahan Pertanian Pangan Berkelanjutan Dalam Dimensi Politik Hukum Penataan Ruang' (2020) 8 Jurnal IUS Kajian Hukum dan Keadilan.[55].

<sup>13</sup> Juniarso Ridwan dan Achmad Sodik Sudrajat, *Hukum Administrasi Negara Dan Kebijakan Pelayanan Publik* (Nuansa 2012).[140].



Municipality Regulation Number 16 of 2003 concerning Groundwater Management, the authorized person to manage groundwater is the Mayor of Surabaya who would appoint the relevant Official, namely the Regional Financial and Tax Management Agency. Collection and utilization of groundwater tax cannot be privatized, meaning that the entire process of tax collection and utilization cannot be handed over to third parties. Based on Article 5 paragraph (1) of Surabaya City Regulation Number 16 of 2003 concerning Groundwater Management, underground water management activities can only be carried out after obtaining permission from the Regional Head or appointed official.

There is a room of opportunity for the local government to determine its own types of local taxes that can be collected, without any intervention from higher levels of government. Consequently, local governments have the optimal ability to collect local taxes in their regions, it is necessary to consider local taxes that are appropriate to be used as a source of revenue in order to create efficiency and effectiveness in local tax collection. Law No. 28/2009 concerning Regional Taxes and Regional Levies does indeed give a large authority to the regions to collect their own taxes by adding several new types of local taxes and expanding the regional tax base. In the point of view of the fiscal autonomy, this regulation has no meaning if it is not accompanied by the authority in determining the tariff. Provincial regions which previously did not have any discretion in setting tariffs, in this Law were given the authority to set regional tax rates with minimum and maximum tariff limits.<sup>14</sup>

In its collection as regulated in the Law, the groundwater tax is under the Municipality tax authority. Regions are prohibited from collecting taxes other than taxes that have been in Article 2 of the Law on Regional Taxes and Regional Levies. Based on Article 67 of the Law on Regional Taxes and Regional Levies, the object of groundwater is the extraction and/or utilization of ground water. However, there are

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<sup>14</sup> Muhammad Syahri Ramadhan M. Zainul Arifin, Yunial Laily Mutiari, Irsan, 'Peran Perangkat Desa Terhadap Penyelesaian Sengketa Lingkungan Hidup Dalam Perspektif Green Constitution' (2020) 6 Lex Librum : Jurnal Ilmu Hukum.[163].

exceptions to the extraction and/or utilization of the groundwater tax object, among others as stipulated in Article 67 paragraph (2):

- a. Extracting and/or utilizing ground water for basic household needs, agricultural irrigation and community fisheries, as well as worship; and
- b. The extraction and/or utilization of other ground water is regulated by a Regional Regulation.

However, every factor regulated in the law must be adjusted to the conditions of each region, considering that each region has the potential for different groundwater taxes in their extraction and/or utilization so that this affects the acquisition value of groundwater. The amount of the Groundwater Acquisition is determined by the Municipality of the Regent/Mayor, because the Groundwater Tax falls into the tax authority that is regulated by the Municipality. The ground water tax rate is set at a maximum of 20%, which rate is determined by Regional Regulations in each Region, this is based on Article 70 of the Regional Tax and Regional Levies Law.<sup>15</sup>

Some provisions in the regional regulation need to be immediately followed up with the Mayor Regulation. Mayor Regulations usually contain guidance on the implementation of groundwater tax management which is considered to facilitate the process of collecting groundwater taxes in the city of Surabaya. The basis for the imposition of ground water tax is Groundwater Acquisition Value, which can be stated by considering the factors regulated in Article 2 paragraph (1) Mayor Regulation Number 80 of 2011 concerning Groundwater Acquisition Value in Surabaya City, that groundwater acquisition value is calculated based on multiplication between the volume of groundwater usage and the groundwater price.<sup>16</sup>

However, after the enactment of the Regional Government Act in 2014, it regulates governmental affairs which are divided into two types, namely compulsory governmental affairs and optional governmental affairs, as regulated in Article 11

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<sup>15</sup> Erni Agustin dan Rizky Amalia Faizal Kurniawan, Peter Mahmud Marzuki, 'Unsur Kerugian Dalam Unjustied Enrichment Untuk Mewujudkan Keadilan Korektif (Corrective Justice) (Elements of Losses in Unjustied Enrichment to Achieve Corrective Justice)' (2018) 33 Yuridika.[24].

<sup>16</sup> Muhamad Muhdar, 'Rekonstruksi Basis Perhitungan Kerugian Negara Dalam Peristiwa Tindak Pidana Korupsi Pada Sektor Sumber Daya Alam' (2020) 12 Jurnal de Jure.[42].

paragraph (1) of the Regional Government Law. Optional Government Affairs in this matter is related to groundwater, which is included in government affairs in the field of energy and mineral resources, as stipulated in Article 12 paragraph (3) of the Regional Government Law and a deeper look into the appendix of government affairs in the field of energy and resources mineral power. The appendix stated that government affairs in the field of energy and mineral resources regarding the geological sub-affairs include:

- a. Establishing groundwater conservation zones in groundwater basins in provincial areas;
- b. Issuance of drilling permits, excavation permits, usage permits, and groundwater exploitation permits in provincial areas;
- c. Determination of the value of groundwater acquisition in provincial areas.

Regulations regarding the authority for collecting taxes and issuing permits on groundwater tax differ greatly in the arrangement between Law Number 28 of 2009 concerning Regional Taxes and Regional Levies as well as the implementing regulations namely Surabaya Municipality Regulation Number 16 of 2003 concerning Management of Groundwater addressing the authority of groundwater tax collection. In Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, it falls under the authority of the Municipality.<sup>17</sup>

In accordance with regulations on groundwater, especially the groundwater tax which the newer regulations is Law Number 23 of 2014 concerning Regional Government which is not legally priori to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, which is the older law. Therefore, the authority to collect ground water tax in Surabaya is refers to Law Number 23 of 2014 concerning Regional Government.<sup>18</sup>

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<sup>17</sup> Leonora Bakarbesy dan Dian Purnama Anugerah, 'Implementation of the Best Interests of the Child Principles in Intercountry Adoption in Indonesia' (2018) 33 Yuridika.[75].

<sup>18</sup> Ibrahim Fattah, 'Tantangan Tugas Wakil Kepala Daerah Suatu Tinjauan Yuridis Menurut Undang-Undang Nomor 23 Tahun 2013 Tentang Pemerintahan Daerah (The Position Of Deputy Regional Head Regulated In Law No. 24 Of 2014)' (2020) 4 Madani Legal Review.[7].

**Conclusion**

Basic policy related to groundwater tax refers to Law Number 23 of 2014 concerning Regional Government. Because the arrangements for collecting taxes and issuing permits on groundwater taxes differ greatly in the arrangements between Law Number 28 of 2009 concerning Regional Taxes and Regional Levies regulating the types of taxes that fall under the Municipality authority. Whereas in Law Number 23 Year 2014 concerning Regional Government regulates that all matters relating to groundwater especially groundwater tax become the authority of the Provincial Region namely the Governor. Therefore, Law Number 23 Year 2014 concerning Regional Government contradicts or overlaps with the rule of law with Law Number 28 Year 2009 concerning Regional Taxes and Regional Levies, in which the legal principle is "*lex posteriori derogate legi priori*" which means that the latest law outperforms the old law. Concrete regulations such as the law must not conflict with the principles of law, as well as in judges' decisions, the implementation of the law and the legal system and if there is a conflict, then the principle of law is the solution to overcome these conflicts.

The authority regarding the collection of ground water tax in Surabaya is under the authority of the Provincial Regional Government because it refers to Law Number 23 of 2014 concerning Regional Government, which regulates that all matters related with groundwater, as well as the groundwater tax fall under the authority of the Provincial Region.

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**HOW TO CITE:** Hendra Akbar Nugraha, Fikri Adiyasa Rosidin, Wimba Roofi Utama And Muhammad Gaidy Wiratama, 'The Authority Concerning the Collection of Groundwater Taxes After the Law No. 23 Year 2014 in the City of Surabaya' (2020) 35 Yuridika.

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