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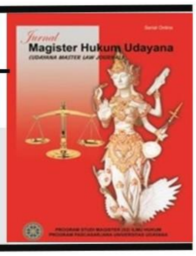

Fiscal Justice and Regional Tax Decentralization: A Critical Study Collection of Motor Vehicle Tax for Vehicles Not in Accordance with Domicile

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Abstract

The purpose of this writing is to analyze the problem of fiscal injustice arising from the current Motor Vehicle Tax (PKB) mechanism, particularly in cases where vehicles are permanently used in one region but the tax revenue is directed to the administrative domicile of the owner. By focusing on Malang City as a case study, this research aims to examine how such conditions create fiscal imbalance and to propose legal reforms that ensure a fairer distribution of tax burdens and benefits between regions. This normative juridical research uses legislative, conceptual, and case approaches. The results of the study show that there is a disharmony in the implementation of fiscal decentralization as well as injustice in distribution, allocation, and fiscal compliance. To ensure fiscal justice, legal reform is needed through a usage-based PKB revenue redistribution mechanism, revenue sharing between regions, and vehicle re-registration obligations for temporary residents. With these steps, it is hoped that a balance will be achieved between the public burden borne by the regions and the fiscal benefits received, so that the principles of justice, legal certainty, and benefits can be realized.

1. Introduction

Regional Taxes and Levies are one of the instruments that contribute to the income of the Regional Government. Ismail revealed that it is ideal if the implementation of regional autonomy always depends on the sources of the region itself or what is usually called Regional Original Revenue (PAD).[1] Taxes and Levies are part of the source of income in realizing the country's ideal. However, in the application of the principle of regional autonomy to financial affairs, often the Regional Government is still supported by a centralistic system. So that the problem of fiscal decentralization is still a tug of war between the central and regional governments. It causes the incompetence of the local

[1] Tjip Ismail, *Analysis and Evaluation of Regional Taxes and Levies* (Jakarta: Kementerian Hukum, 2013).

government in exercising its authority. As a result, the principle of fiscal justice has always been an unresolved discussion to date.

Fiscal justice in tax collection has always been related to the basic idea of justice as a fundamental value in the life of society and the state. Taxes, which are essentially the obligatory contribution of the people to the state, have moral legitimacy only insofar as they are carried out on the principles of distributive justice and commutative justice as proposed by Aristotle.[2] In particular, the collection of Motor Vehicle Tax (PKB), problems arise when the taxpayer does not match the domicile, namely the vehicle is used permanently, but the tax payment is made in the owner's area of origin.

This situation creates a fiscal imbalance, where the external burden is in the form of congestion, pollution, and road damage borne by the region where the vehicle operates, while the fiscal benefits are actually received by other regions based on the motor vehicle administration letter. This condition has the potential to cause fiscal injustice. Because existing rules do not fully guarantee *fairness* for local governments that bear the infrastructure and facility guarantees based on operations

This research was conducted in Malang City as a *role model* in seeing the extent of fiscal justice policies in fiscal decentralization through the distribution of PKB based on the burden borne by the regions. The city of Malang, which is known as the city of education, tourism, and trade in East Java, has consistently attracted the flow of mobility of residents and vehicles. In 2024, the population will be recorded at around 885,271–889,360 people[3], As an education city, Malang hosts more than 60 universities[4] with large campuses such as Brawijaya University, Malang State University, UIN Maulana Malik Ibrahim, and the Malang State Polytechnic which attract hundreds of thousands of students from outside the region, triggering demand for housing, services, and daily/inter-city travel. The impact can be seen on vehicle mobility. These vehicles utilize road infrastructure, parking facilities, and traffic engineering financed from the local city/district level Regional Revenue and Expenditure Budget (APBD), while their PKB obligations accumulate in the province or region of origin where the initial registration was made.

This study focuses on how to create fiscal justice, especially in Malang City, for the collection of PKB on vehicles that are not in accordance with the domicile in the city of Malang (other than the N plate), this research is different from Arif Rahmadiya's research which contains "Implementation of Motor Vehicle Tax Collection on Offroad Transformation Vehicles in the City of Surakarta". This study contains how there are still many people in Surakarta who are reluctant to inform the status of changes in the shape of vehicles that are modified into offroad vehicles so that there is a gap in the collection of taxes on vehicles that have been transformed into offroad.[5] The second research, by Mario Y, Thomas with the title "Analysis of the Implementation of Progressive Rates of Motor Vehicle Tax in the Regional Technical Implementation Unit (UPTD) of Manado

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2 Rochmat Soemitro, *The Principles and Basics of Taxation* (Bandung: Refika Aditama, 1988).

3 Malang City Central Statistics Agency, "Malang City Regional Statistics 2024," Malangkota.Bps.Go.Id, 2025, https://malangkota.bps.go.id/Publication/2024/02/28/Statistik-Daerah-Kota-Malang-2024.Html.

4 Technology Ministry of Education, Culture, Research, "Higher Education Database (Pddikti)," Pddikti.Kemdikbud.Go.Id, 2023.

5 Arif Rahmadiya, "No Title," *Jurnal Discretie* 1, no. 3 (2020): 146–56.

City" which contains progressive tariffs on motor vehicles which are useful to reduce the growth rate of the number of motor vehicles so that they can use public facilities instead of private vehicles.[6]

The author offers topics that often occur but are little studied in various journals or other academic works so that with this the author wants to direct on how to create fiscal justice in the city of Malang for PKB vehicles that are not domiciled in Malang City.

For this reason, research on PKB fiscal justice for taxpayers who are not domiciled in the case study of Malang City is relevant. Theoretically, this study examines the extent to which the legal framework is able to realize fiscal justice that includes the distribution dimension (fair burden), the allocation dimension (tax linkage with local public services), and the compliance dimension (accuracy, convenience, and administrative certainty).

2. Research Methods

This research is a type of normative juridical research that is carried out through a statutory *approach*, a *case approach*, and a *conceptual approach*. The author analyzes legal materials consisting of primary, secondary, and tertiary legal materials using the inductive method of inference, namely the drawing of conclusions from matters of a special nature to matters of a general nature.[7]

3. Result and Discussion

3.1. Fiscal Justice in the Aspects of the Distribution Dimension and the Allocation Dimension

Fiscal fairness is a fundamental concept in the modern tax system that emphasizes the fair and proportionate distribution of tax burdens among taxpayers, in line with the capabilities and benefits obtained from public services.[8] In the concept of the state of law as mandated in Article 1 paragraph 3 of the 1945 Constitution that Indonesia is a state of law[9], taxes are not only a constitutional obligation of citizens to contribute to development, but also as a concrete form of social contract between the people and the state. Thus, tax collection should always take into account the principles of justice, legal certainty, and utility as the legal purpose introduced by Gustav Radbruch. One of the dimensions in realizing fiscal justice is the distribution dimension, namely the extent to which tax burdens and fiscal benefits are distributed in a balanced manner between

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[6] Mario Y. Thomas, "ANALISIS PENERAPAN TARIF PROGRESIF PAJAK KENDARAAN BERMOTOR PADA UNIT PELAKSANA TEKNIS DAERAH (UPTD) KOTA MANADO," *E-Journal Unsrat* 13, no. 4 (2018): 1–13.

[7] Sufriadi Ishak, "Logic and Reasoning in Islamic Law and Law," *Al-Mizan Journal* 10, no. 1 (2023): 13–26.

[8] Farid Maulana, "Building Fiscal Justice: A Simple Analysis of Subsidies and Redistribution," *Journal of Socius* 2, no. 11 (2025): 293–98.

[9] Muntoha, "Democracy and the State of Law," *Journal of Law* 16, no. 3 (2009): 379–95.

individuals, groups, and regions.[10] The problem of the distribution of tax burden becomes very relevant when it is associated with the phenomenon of regional taxation, especially the Motor Vehicle Tax (PKB), which is regulated as one of the provincial regional taxes based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies as amended through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Government.

The city of Malang as one of the big cities in East Java has unique characteristics that distinguish it from other cities. Malang is known as the "City of Education" because of the existence of various well-known universities, both public and private.[11] This condition makes Malang the main destination of thousands of students from various regions in Indonesia every year.

As an sample, the State University of Brawijaya (UB) in 2024 has the following number of Strata I (S1) students:[12]

Table 1. Number of Students at State University of Malang in 2024

Faculties at Brawijaya University	Number of UB Undergraduate Students by Faculty and Gender		
	Male	Female	Total
	2024	2024	2024
Faculty of Law	1101	1669	2770
Faculty of Economics and Business	2298	2831	5129
Faculty of Administrative Sciences	1669	3789	5458
Faculty of Agriculture	1886	2769	4655

Source: BPS, 2024

The migration of large numbers of students to Malang City brings significant social, economic, and legal implications, including in terms of transportation mobility. Most students from outside the city bring with them private motor vehicles, both two-wheeled and four-wheeled, as a means of daily mobility. The presence of motorized vehicles from outside the area raises legal problems regarding the collection of PKB, because even though the vehicle is actually used in Malang City and utilizes public facilities provided by the local government, vehicle taxes are still paid to the area of origin according to the administrative domicile of the vehicle owner.

In a positive legal framework, PKB is collected based on the principle of administrative domicile or where the vehicle is registered. This means that if a student comes from Jakarta and brings a motorized vehicle to Malang without changing the name to an address in Malang, then the obligation to pay PKB is still carried out in DKI Jakarta, not in East Java. This provision is indeed in line with the norms in the law, but in practice it causes fiscal injustice. The city of Malang as a *locus* for vehicle use bears various negative

[10] Ramzi Fauzan, "Tax Contribution to State Finances: A Study on Fiscal Efficiency and Justice," *Journal of Triwikrama* 6, no. 11 (2025): 1–12.

[11] Mochamad Aan Sugiharto, "Perception of University of Muhammadiyah Malang Students about Congestion in Malang City," *Journal of Populika* 7, no. 2 (2019): 108–15.

[12] BPS, "Number of UB S1 Students by Faculties and Gender," Malangkota.Bps.Go.Id, 2024, https://malangkota.bps.go.id/id/statistics-table/2/MzM5IzI=/jumlah-mahasiswa-s1-universitas-brawijaya --ub--menurut-fakultas-dan-jenis-kelamin.html.

externality burdens. However, tax revenues actually go to other regional coffers which factually do not bear the burden. This condition creates an imbalance in the distribution between the public burden and fiscal revenue, which in the perspective of tax law is clearly contrary to the principle of justice.

Fiscal justice demands that the distribution of tax burdens be in line with the distribution of public benefits obtained.[13] The benefit *principle* theory in taxation states that taxpayers should pay taxes proportionate to the benefits received from public services.[14] Thus, students from outside the city who bring vehicles to Malang and use the public infrastructure in this city, should logically make a fiscal contribution to Malang in the form of PKB. However, the existing legal system does not allow this to happen, so it creates an imbalance in distribution in the form of Malang City bearing the burden, but not obtaining fiscal benefits. This injustice has direct implications for the region's fiscal ability to provide optimal public services, because PAD from the PKB sector that should be allocated to improve roads, regulate traffic, or improve public transportation actually goes to other regions.

A sharper analysis shows that the phenomenon of vehicles operating outside the region operating in Malang is a structural phenomenon that is closely related to the status of Malang City as an educational city. Based on data from the Transportation Department and local police records, thousands of vehicles with Malang outer plates every year fill the city streets, especially in the early days of the new semester. Referring to data from the Central Statistics Agency of Malang City, there is a number of motorized vehicles as follows:

Table 2. Amount of Vehicle in Malang

Types of Motor Vehicles	Number of Motor Vehicles by Type in Malang City in 2023
Penumpang	78.136
Umum	476
Non Umum	76.951
Dinas	709
Bus	765
Umum	285
Non Umum	390
Dinas	90
Truk	12.268
Umum	1.620
Non Umum	10.379
Dinas	269
Sepeda Motor	270.327

Source: UPT Regional Revenue Agency of Malang City, 2023

This number is increasing along with the growth of the number of students and urbanization in Malang City. This condition causes Malang to experience fiscal pressure, because the budget needs for the maintenance of transportation infrastructure have increased sharply, while the revenue from PKB is not proportional to the real burden

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[13] Natanael, "Tax Law in Increasing State Revenue for National Development," *Kutei Scientific Journal* 24, no. 1 (2025): 140–54.

[14] Yenni Mangoting, "Tax Implications in a Policy," *Journal of Accounting and Finance* 3, no. 2 (2001): 142–56.

that must be beared. This mismatch illustrates the existence of an unequal fiscal distribution between regions, where the student's home region receives tax revenue, while Malang bears the cost of externality.

Normatively, this condition can be analyzed using the theory of distributive justice proposed by John Rawls. Within the framework of the theory of "*justice as fairness*",[15] Rawls taught the importance of the principle of difference which requires that the distribution of resources be carried out by considering partiality to the most disadvantaged parties.[16] In this case, the most disadvantaged party is the local government of Malang and its people who have to bear the burden of externality without obtaining fiscal compensation. Therefore, in order to create fiscal justice in the distribution dimension, a legal mechanism is needed that allows the redistribution of PKB revenues between the region of origin and the area where the vehicle is used. This can be done through agreements between regions, revenue sharing, or even national regulatory reforms that regulate PKB based on the locus of use, not just the locus of administrative domicile.[17]

In addition, from the perspective of the classic tax justice theory, namely the ability-to-pay principle[18], distribution justice requires that taxes be imposed based on the economic ability of the taxpayer. For out-of-town students in Malang, the ability to pay taxes is not a problem, because taxes are still paid according to the provisions. The fundamental problem is not in the aspect of ability to pay, but in the distribution of fiscal benefits. This means that fiscal justice is not only measured in terms of the compliance of taxpayers in paying PKB, but also in terms of fairness in the distribution of the levy to regions that actually bear the burden of the public. Thus, even though students or vehicle owners have paid PKB in their home area, Malang still experiences fiscal injustice because they do not receive part of the tax.

From the aspect of fiscal decentralization, this phenomenon poses a serious challenge to the goal of regional autonomy. Fiscal decentralization aims to give greater authority to regions in managing finances to improve public services according to the needs of the local community.[19] However, if tax revenues do not reflect the reality of economic and social activities in the regions, then the principle of decentralization becomes uneven. Malang, which bears the burden of motor vehicle mobility from outside the city every day, does not have adequate fiscal instruments to overcome this problem due to limited authority in collecting PKB. This condition reflects the disharmony in financial relations

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[15] Andra Triyudiana, "The Application of the Principle of Kadilan as Fairness According to John Rawls in Indonesia as the Embodiment of Pancasila," *Forikami Journal* 2, no. 1 (2024): 1–13.

[16] M. Taufik, "Jhon Rawls's Philosophy on the Theory of Justice," *Journal of Isalm Mukaddimah Studies* 19, no. 1 (2013): 1–13.

[17] Annisa Fitriana, "Analysis of The Impact of Motor Vehicle Tax Collection Option on Regional Revenue," *Scientific Journal of Unified Management* 12, no. 6 (2024): 2213–20.

[18] Syafina Sri Kurwanti, "The Influence of Tax Understanding and Tax Justice on Individual Taxpayers' Perceptions of Tax Evasion with Religiosity as a Moderating Variable," *Jambura Economic Education Journal* 7, no. 3 (2025): 939–51.

[19] Lusia Lestina Halawa, "The Influence of Fiscal Decentralization Policy on Regional Economic Growth in Indonesia in the Relationship between Central and Regional Governments Related to State Finance," *Journal of Public Administration and Communication Studies* 2, no. 1 (2025): 44–54.

between regions, which ultimately weakens the spirit of regional autonomy as mandated in Article 18 of the 1945 Constitution of the Republic of Indonesia.

This problem has implications for horizontal justice between regions. Horizontal justice demands that regions be treated equally according to their burdens and contributions. However, in the case of cross-domicile PKB in Malang, there is an imbalance between the student's home area (which receives tax revenue) and Malang (which bears the burden of infrastructure). This can trigger fiscal injustice between regions and widen the fiscal gap at the regional level. If this condition is left unchecked, areas that are centers of education and urbanization such as Malang, Yogyakarta, or Bandung will be increasingly burdened, while the areas where students come from actually enjoy fiscal revenues without bearing a proportionate burden.

This phenomenon raises potential moral hazards from taxpayers. Many vehicle owners choose not to change the name of the vehicle to an address in Malang for the reason of avoiding additional costs or because of administrative procedures that are considered complicated. In fact, this action ultimately harms Malang as a locus for vehicle use. The weakness of regulations in regulating the obligation to change the name of motor vehicles for owners who are temporarily domiciled in other areas further aggravates the unfairness of fiscal distribution. Therefore, legal reform is needed to create instruments that are more adaptive to the reality of population and vehicle mobility in educational cities such as Malang.

Administratively, the collection of PKB across domiciles in Malang raises the problem of the principle of justice and the principle of proportionality. The principle of justice demands that every public policy provide balanced treatment between rights and obligations, while the principle of proportionality requires a balance between the public burden borne by the public and the benefits obtained from tax collection.

To overcome fiscal injustice in the distribution dimension in Malang City, more progressive normative and policy measures are needed. First, it is necessary to revise the national regulations on PKB to provide space for the implementation of a usage-based tax system, where taxes are paid according to the area where the vehicle is predominantly used. Second, a revenue-sharing mechanism can be applied between the region of origin and the destination region, especially for cities with special status as education cities. This mechanism can be regulated through government regulations as a derivative of the law. Third, it is necessary to strengthen the motor vehicle administration system which requires name change or re-registration for vehicle owners who are temporarily domiciled in an area for a certain period of time, for example students who live in Malang for a minimum of four years of study. With these measures, fiscal justice in the distribution dimension can be more guaranteed, and Malang can obtain fiscal compensation commensurate with the public burden it bears.

3.2. Fiscal Justice in the Compliance Dimension Aspect

Based on Article 23A of the 1945 Constitution of the Republic of Indonesia, it is emphasized that taxes and other levies that are coercive for state purposes are regulated by law.[20] This means that taxes are legal instruments that have a binding force, but at the same time must be managed with the principle of justice, so that compliance born from citizens is not just compliance imposed by the threat of sanctions, but compliance that grows from legal awareness and trust in the legitimacy of the fiscal system itself. Thus, talking about fiscal justice in the aspect of the compliance dimension means examining how the tax legal system is able to create conditions that encourage people to obey to pay taxes voluntarily because they see it as something fair, transparent, and accountable.

Theoretically, compliance in law can be viewed from two major perspectives. First, from the point of view of legal positivism as pioneered by Hans Kelsen, compliance is a consequence of the applicability of basic norms (*grundnorm*), namely that the applicable legal norms must be obeyed without questioning the content of justice.[21] Within this framework, taxpayers are subject to the obligation to pay taxes solely because the law mandates it. Second, from a legal perspective oriented towards substantive justice, compliance is born when the legal norms are seen as aligned with the principles of justice and proportional distribution of benefits.[22] It is in this second view that the concept of fiscal justice has its place, because the public will only be truly obedient if they are convinced that the fiscal burden borne is in line with the principle of benefit and the principle of ability to pay. Thus, compliance in the perspective of fiscal justice must be interpreted as substantive compliance rooted in moral and social legitimacy.

The compliance dimension in fiscal justice can be divided into two forms, namely substantive compliance and formal compliance.[23] Substantive compliance is related to the conformity between the tax burden borne by taxpayers and the principle of distribution fairness. For example, those who benefit more from development or have higher financial capabilities should bear a greater tax burden. Meanwhile, formal compliance is related to the accuracy of taxpayers in fulfilling administrative obligations, such as paying taxes on time, reporting data correctly, and adhering to established procedures. Fiscal justice requires a balance between the two. Without substantive justice, formal compliance tends to be coercive and can lead to resistance. In contrast, without formal compliance, substantive justice is difficult to realize because the state does not acquire adequate fiscal instruments to carry out its redistributive functions.

Malang City as a city of education, this aspect of the compliance dimension has its own challenges. Malang City annually accommodates tens of thousands of students from outside the region who bring private motorized vehicles. Based on the provisions of the Regional Tax and Regional Levy Law (PDRD Law), Motor Vehicle Tax (PKB) is collected by the region where the vehicle is registered. As a result, student vehicles outside the region that operate daily in Malang continue to deposit PKB to the area of origin, not to Malang City. On the one hand, students as taxpayers are considered compliant because they pay taxes according to the administrative domicile of the vehicle. However, on the other hand, from the perspective of fiscal justice, this compliance does not reflect

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[20] Dyah Adriantini, "Implementation of Article 23 A of the 1945 Constitution in the Refund of Tax Overpayment," *Journal of Neliti* 1, no. 1 (2024): 1–19.

[21] E. Fernando Manullang, "Questioning Pancasila as a Grundnorm: A Critical Reflection in the Perspective of Foundationalism," *Journal of Law and Development* 50, no. 2 (2020): 284–301.

[22] Haryono, "Law Enforcement Based on Substantive Justice Values," *Journal of Progressive Law* 7, no. 1 (2019): 20–40.

[23] Dini Ayu Pramitasari, *The Concept of Taxpayer Reporting Compliance with E-Spt Media* (Gresik: Media Sarana Sejahtera, 2022).

substantive justice, because the City of Malang, which bears the external burden due to the use of vehicles (such as congestion, air pollution, and damage to road infrastructure) does not receive revenue from the tax.

This condition gives birth to the problem of fiscal justice in the aspect of compliance. Formal compliance is indeed met, but substantive compliance is disrupted because the distribution of benefits is not in line with the fiscal burden incurred. Malang residents who are also regional taxpayers feel that they bear a double burden. They also pay PKB in their own domiciles, but at the same time have to finance infrastructure damage that is mostly caused by vehicles outside the area that do not make a direct fiscal contribution.

There are two main approaches, namely the deterrence model and the commitment model. The deterrence model describes compliance as a result of the threat of sanctions or strict surveillance. In this model, taxpayers are compliant because they are afraid of legal consequences if they do not pay taxes. Meanwhile, the commitment model emphasizes that compliance is born from the belief that the tax system is fair, so that taxpayers are willing to pay taxes voluntarily. In the case of Malang, the application of *the deterrence model* to students outside the region is relatively ineffective, because they are administratively still considered compliant in their home areas. On the contrary, what is more relevant is the *commitment model*, which is how to build awareness that fiscal justice requires a direct contribution to the City of Malang as a locus of burden. Thus, regulatory reforms that regulate the cross-domicile PKB mechanism are useful for fostering fair and sustainable voluntary compliance.

From a positive legal perspective, tax compliance is closely related to the principle of legal certainty. According to Gustav Radbruch, law must contain three basic values, namely certainty, justice, and utility.[24] In terms of fiscal compliance, legal certainty is realized through clear rules about who is liable to pay taxes, to whom taxes are paid, and how those taxes are used. If there is a lack of clarity or mismatch between the burden and the benefit, then legal certainty is disturbed, and tax compliance becomes weak. This can be seen in the case in Malang City, where regional tax regulations have not accommodated the social reality of cross-domicile vehicles. Formal compliance may still be ongoing, but substantive compliance based on a sense of justice is not being met, which can lead to social resistance in the long run.

Fiscal justice in the compliance dimension requires transparency and accountability in the use of tax funds. Taxpayers will be more compliant if they can see that the taxes paid are really used for development and public services that benefit the community. The transparency of the use of PKB that enters the vehicle's area of origin is difficult to verify by students or vehicle owners outside the region. This weakens the sense of justice, because the benefits of the tax paid are not felt where the vehicle is used on a daily basis. This kind of situation can encourage low moral compliance and shift tax compliance into mere formal compliance that withers from social legitimacy.

[24] Dino Rizka Afdhali, "The Ideality of Law Enforcement Reviewed from the Perspective of Legal Purpose Theory," *Collegium Studiosum Journal* 6, no. 2 (2023): 555–61.

4. Conclusion

Fiscal justice in the dimensions of distribution, allocation and compliance requires a balance between the public burden borne by a region and the fiscal benefits it receives. Malang City as an educational city, the existence of thousands of students from outside the area who bring private vehicles creates a significant burden on the city's infrastructure, transportation, and public services. However, the positive legal provisions that regulate Motor Vehicle Tax (PKB) are still based on the principle of administrative domicile, so that tax revenues actually go to the area of origin of the vehicle, not to Malang as the locus of use. This condition causes fiscal injustice because Malang bears the real burden without obtaining proportionate fiscal benefits. This phenomenon shows disharmony in the implementation of fiscal decentralization, weakens the principle of horizontal justice between regions, and has the potential to create moral hazard from taxpayers who are reluctant to change the name of the vehicle. Theoretically, this condition is contrary to John Rawls's principle of distributive justice which emphasizes partiality to the aggrieved party, as well as the principles of the benefit principle and the ability-to-pay principle in tax theory. Therefore, to ensure fiscal justice, legal reform is needed through a usage-based PKB revenue redistribution mechanism, the implementation of revenue sharing between regions, and the obligation to re-register vehicles for owners who are temporarily domiciled for a certain period of time. With these measures, Malang City will obtain commensurate fiscal compensation, so that the principles of justice, legal certainty, and utility in tax collection can be better fulfilled.

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