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regulations No. 22 year 1999 concerning Regional Governance and regulations No. 25 concerning the counter balance of finance of central-region as a base execution of regional autonomy which should be fully implemented in the year 2001. The presence of those two legislations is expected to develop each and every tourism potential there are in every region of Indonesia. To attend the execution of regional autonomy, it demands a charge and preparation in each sector, including the tourism sector. Besides that it demands the readiness of good attitude, capacities, and also regional government capabilities in carrying out governance and development of a region.

Pontianak as one of the capital province city in Indonesia is on target develop zonal potential in the tourism industry. Pontianak is the capital of West Kalimantan province which has long been known as an Equator City (Kota Khatulistiwa). It's location which has joint border with East Malaysia enable people from both countries (Indonesia and Malaysia) to visit one another's. It is expected that the presence of incoming tourists to Pontianak can give a contribution for the local generated income (PAD) coming from tax. Realization of The Town Government of Pontianak to draw attention of tourists are carried out by developing the entire potential which Pontianak has, such as natural beauty, culture diversity, and also other supporting facility are made tourist destination, foreign and domestic. A fact in an internet site report shows that in the year 2000 foreign tourist brought in Rp 50 million for Indonesia's income, hence in the same period domestic tourist succeeded to bring in Rp 70 million in

*Investigator (Penyidik Pegawai Negeri Sipil (PPNS)) in order to investigate tax violators in Pontianak. PPNS will also work with the police and Judges.” says Ita.*

### **2.2.2 Payment Mechanism for PPHR**

Taxes obtain by Regional Income Office of Pontianak has to go to a process according to the law that arranges it. In primary, the mechanism according to Nurlela are:

*“Before charging, we first surveyed the tax subject. Afterwards, the data is processed in Settlement Department at Regional Income Office to then issue an Letter of Tax Statement (SKP (Surat Ketetapan Pajak)). And then, taxes are charged by the Collecting Department from Regional Income Office by using Letter of Regional tax (SPD (Surat Pajak Daerah)).”*

Criteria of hotels and restaurants that have to pay taxes also according to her are:

*“A hotel is every buiding that provides the facility to sleep over by charging for fee. The size and quality of the hotel is then judged by the facility offered by it. And restaurants that are obligated to pay here are every business of selling foods and beverages with a permanent building, this doesn't include catering businesses, nor the food sellers that does business down the street by moving around. For that they would only have to pay daily taxes.*

*” (Interview with Nurlela, Head of Administrative Division from Regional Income Office in The City of Pontianak, at Regional Income Office of Pontianak, Pontianak August 1st 2006)*

### APPENDIX III

#### Autocorrelation result

Breusch-Godfrey Serial Correlation LM Test:				
F-statistic	1.00531	Probability	0.403588	
Obs*R-squared	2.921717	Probability	0.232037	
Test Equation:				
Dependent Variable: RESID				
Method: Least Squares				
Date: 04/03/07 Time: 12:30				
Presample missing value lagged residuals set to zero.				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-5340693	8.72E+08	-0.006126	0.9952
WISDOM	-24.9624	843.0317	-0.02961	0.977
WISMAN	837.5973	85159.56	0.009836	0.9924
SREST	-280798.1	34176371	-0.008216	0.9936
GDPRMLY	86.71461	7255.874	0.011951	0.9907
RESID(-1)	-0.359543	0.354733	-1.013559	0.3373
RESID(-2)	0.146724	0.402834	0.364229	0.7241
R-squared	0.182607	Mean dependent var	-1.34E-07	
Adjusted R-squared	-0.362321	S.D. dependent var	3.10E+08	
S.E. of regression	3.62E+08	Akaike info criterion	42.54964	
Sum squared resid	1.18E+18	Schwarz criterion	42.88765	
Log likelihood	-333.3972	F-statistic	0.335103	
Durbin-Watson stat	1.899217	Prob(F-statistic)	0.90177	