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# Analysis of Local Own-Source Revenue Components and Their Contribution to Regional Fiscal Independence: A Case Study of Tuban Regency

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***ABSTRACT***
*Tuban Regency should be able to achieve a "moderate" to "high" level of regional fiscal independence due to the dominance of its manufacturing industry sector. However, the data show that its fiscal independence level tends to be only "adequate" and even declined in 2022 and 2023. This study aims to analyze the performance of the components of own-source revenue (Pendapatan Asli Daerah/PAD) in Tuban Regency, which will then serve as a basis for formulating better PAD management policies in the future. The main data source is the development of PAD components in Tuban Regency during 2019–2023, which is analyzed using a descriptive quantitative approach. The analysis results indicate that the realization of PAD components fluctuates considerably, suggesting that the revenue structure is not yet strong and remains highly vulnerable to various factors that have not been fully controllable. To date, Tuban Regency's PAD is still dominated by local taxes, largely contributed by the Non-Metal and Rock Minerals Tax (Mineral Bukan Logam dan Batuan/MBLB), a tax derived from the exploitation of natural resources that are difficult to renew. By its nature, this source is likely unsustainable in the long run. Therefore, it is necessary to strengthen the management of PAD components—particularly taxes and user charges/fees (retributions)—so that revenue from these sources can be better controlled. The novelty of this study lies in linking regional fiscal independence with the region's economic structure. Meanwhile, its contribution is to provide empirical evidence on the urgency of increasing PAD from sources other than the utilization of natural resources—especially those that are difficult or non-renewable—to improve and sustain regional fiscal independence.*

***Keywords:*** *fiscal decentralization, regional financial independence, regional revenue, MBLB tax*

## INTRODUCTION

The National and Regional Long-Term Development Plans emphasize that the direction of development policy for Phase I of the 2025–2029 period will focus on strengthening the foundations for transformation as a prerequisite for sustainable long-term development (Bappenas, 2024; Bappenas, 2025). These foundations of development encompass all development resources, including human and social resources, natural and environmental resources, the economy, infrastructure, and governance (Bappenas, 2024).

In terms of governance, regional finances are one of the main foundations that must be strengthened, both in terms of fiscal capacity and financial

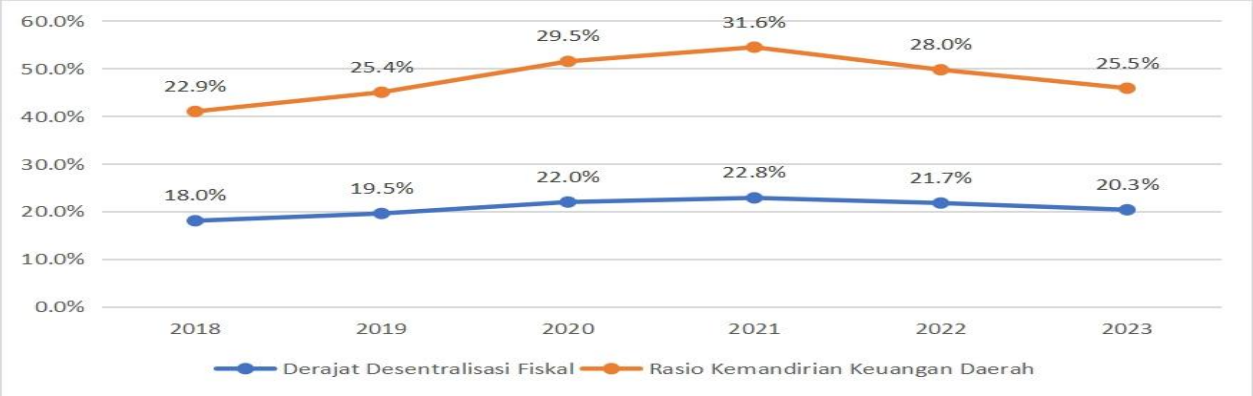
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management institutions, in order to support effective regional development (Rahman, 2020; Astuti, 2025). In line with the principle of fiscal decentralization, local governments are required to increase regional financial independence in order to expand fiscal space and reduce dependence on the central government, so that development can be financed more optimally and sustainably in the future (Schneider, 2025; Pabayo, 2025).

There are several indicators that can be used to describe regional financial independence, including the Degree of Fiscal Decentralization (DDF) and the Independence Ratio (Oktaviani, 2025). The Degree of Fiscal Decentralization is measured by the proportion of Local Own-Source Revenue (PAD) to total Local Revenue; the higher the proportion of PAD in Local Revenue, the stronger the fiscal capacity of the region because its dependence on transfer revenue is relatively lower (Oktaviani, 2025). Meanwhile, the Independence Ratio is the ratio of PAD to transfer income/government assistance (as well as loans, if included in external components) in percentage terms; the higher the value of this ratio, the more independent the region is in financing government activities and development (Direktorat Jenderal Perimbangan Keuangan [DJPK], n.d.). Furthermore, the criteria for assessing regional financial independence/capacity are also often presented on an interval scale, for example ≤10% (very poor), 10%–20% (poor), 20%–30% (fair), 30%–40% (moderate), 40%–50% (good), and >50% (very good) (Oktaviani, 2025; Ronal, 2022).

Regencies/cities with high DDF and independence ratios generally have economic structures dominated by urban service sectors (e.g., trade, transportation-warehousing, accommodation-food and beverages, real estate, and other services) because these sectors are capable of generating local revenue components, such as taxes on certain goods and services, land and building taxes, and BPHTB (Republic of Indonesia, 2022). The same applies to tourism-based regions, as tourism activities (accommodation, food and beverages, entertainment, and supporting services) expand the scope of local taxes and increase PAD (Directorate General of Fiscal Balance, 2019). Regions dominated by large processing industries are generally in the medium to high category because industrialization triggers the local transaction economy and increases property values, which in turn increases PAD (Republik Indonesia, 2022; Direktorat Jenderal Perimbangan Keuangan, 2024). Meanwhile, regions dominated by the primary sector (e.g., traditional agriculture) or extractive industries without strong services/urban areas usually find it more difficult to generate significant local revenue, resulting in a lower DDF/relative independence ratio and a tendency toward higher dependence on transfers. (Direktorat Jenderal Perimbangan Keuangan, 2024).




**Gambar 1. Tuban Regency's Fiscal Independence Ratio and Degree of Fiscal Decentralization 2018-2023**

Tuban Regency is one of the regions in East Java whose economy is dominated by the Manufacturing Industry, accounting for 30.69% in 2023 and 30.2% in 2024. This regency ranks 5th in East Java in terms of manufacturing industry dominance, after Pasuruan, Mojokerto, Gresik, and Sidoarjo Regencies. Based on the previous explanation, Tuban Regency will have moderate to high regional financial independence. However, Figure 1 shows that the level of financial independence of this regency tends to be at a “sufficient” level, and there is even a downward trend in the values of both indicators in 2022-2023. In the future, increasing regional financial independence through accelerating the growth of local revenue will be a necessity. This study aims to analyze the performance of various components of local revenue in Tuban Regency to serve as the basis for formulating recommendations for better local revenue management policies in the future.

## RESEARCH METHOD

This study is a descriptive quantitative study that utilizes secondary data and literature review results as the main data to be processed and analyzed. The data used is the realization of Tuban Regency's local revenue from 2019 to 2023, which is processed and presented in the form of graphs or tables so that it can describe the characteristics and performance of each component that forms the local revenue. A literature review was also conducted to find references to support the research results/findings. Each research finding is described in terms of its implications, followed by a description of policy recommendations that can be implemented by the Tuban government for economic policy in general and regional financial management in particular, in order to increase sustainable regional financial independence.

## RESULTS AND DISCUSSION

### Performance of Tuban Regency's Own-Source Revenue (PAD) for 2019-2023

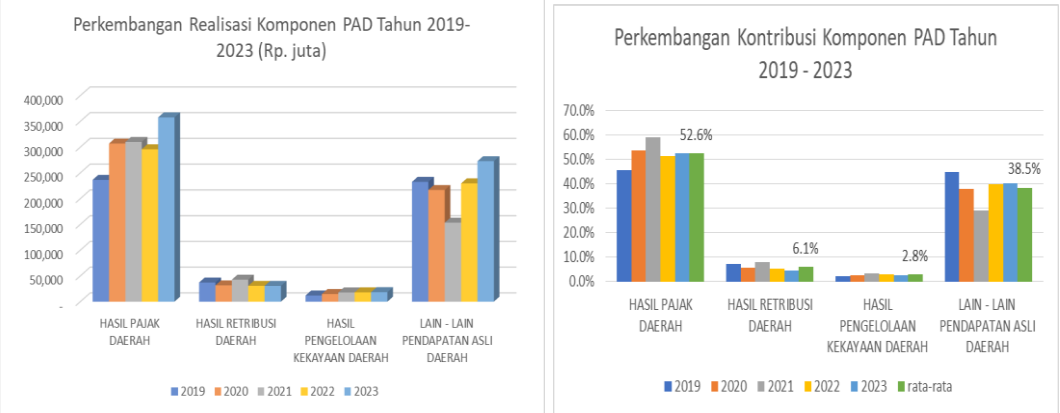
The Tuban Regency's own-source revenue comes from local taxes, local levies, proceeds from the management of separated regional assets, and other legitimate sources of own-source revenue. Of these four sources, the management of local taxes and levies is, in principle, most controllable by local governments because their collection is regulated through local policies/provisions in accordance with the framework of central-local financial relations (Republic of Indonesia, 2022; Ministry of Home Affairs of the Republic of Indonesia, 2020). Meanwhile, the proceeds from

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the management of separated regional assets are generally in the form of profits/dividends from regional capital participation in BUMDs (and may also come from capital participation in private companies), so their realization is greatly influenced by the performance of the managing entity (e.g., BUMDs) and the dynamics of the business/external partners. The element that can still be "intervened" by the local government is on the side of regional asset/capital participation management policies (e.g., investment decisions, governance, and supervision of capital owners), which are under the authority of the local government as the holder of regional financial management power (Ministry of Home Affairs of the Republic of Indonesia, 2020; Republic of Indonesia, 2022). Other legitimate PAD sources include giro services/interest income, compensation claims, proceeds from the utilization/exploitation of non-separable assets, and other forms of revenue such as commissions/discounts or sales of non-separable regional assets—tend to be more volatile than taxes/levies because many of their components are influenced by cash conditions/interest rates, transaction realizations, and events that do not necessarily recur every year (Kementerian Dalam Negeri Republik Indonesia, 2020).

Based on the above explanation, the components of PAD that should be relatively stable in supporting sustainable regional financial independence are regional taxes and levies. Therefore, this paper focuses its analysis and discussion on two components of PAD, namely regional taxes and levies..




**Gambar 2. Development of Realization and Contribution of PAD Components in 2019-2023.**

Figure 2 revealing several facts that:

1. Local tax revenue tends to increase (except in 2022). This indicates that local taxes have the potential to continue to increase and be improved.
2. Local taxes were the largest contributor to Tuban Regency's PAD from 2019 to 2013, with an average of 52.6%. This implies that when there is an acceleration in the increase in local tax revenue, the PAD will also show the same trend.
3. Local retribution revenue is highly volatile. Assuming that the retribution tariff remains fixed, this indicates that the number of retribution payers (service recipients subject to retribution) also fluctuates greatly.
4. The contribution of retribution revenue to PAD is still very small, averaging 6.1%.

5. The results of managing separated local assets do tend to increase, but their contribution to PAD is very small, averaging 2.8%.
6. Other legitimate PAD does contribute significantly (averaging 38.5%), but it fluctuates greatly. This indicates considerable uncertainty.

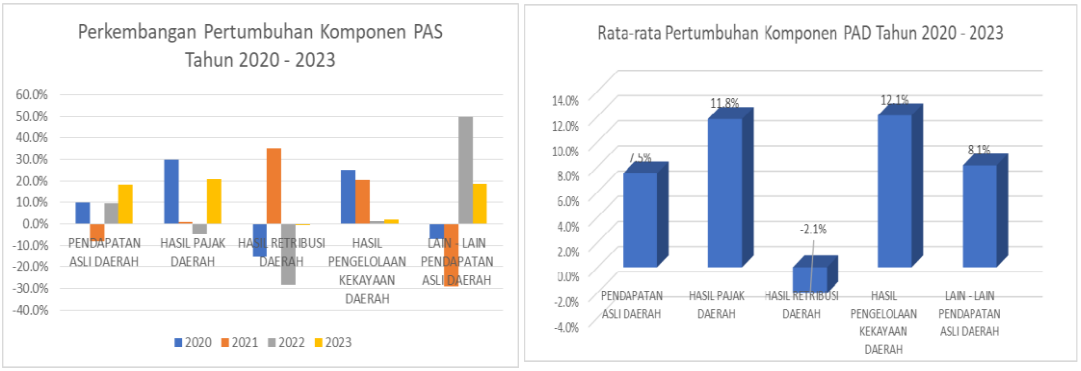



**Figure 3. Development and Average Growth of PAD Components in 2020-2023**

Figure 3 shows the following facts:

1. Average PAD grew by 7.5%/year
2. Fluctuating growth in PAD components indicates that the foundation is not yet strong, as it is easily influenced by factors affecting revenue/sources
3. Despite fluctuating growth, on average growth is “up”/growing, except for retribution, which has an average growth rate of minus 2.1% per year.

The implications of the above facts are the need for PAD management policies in the future, namely:

1. There is a need to accelerate PAD growth, particularly in components that contribute significantly to PAD and have considerable growth potential (Outsanding PAD components), namely local taxes. A potential PAD component that can be developed due to its high growth but still has a very low contribution is the management of separated regional assets.
2. There is a need for monitoring and evaluation of regional levies. Is it true that the number of service recipients (objects of levies) fluctuates significantly (assuming a fixed tariff)?
3. A study is needed to predict the “potential” of local levies and answer the question: is the potential for levies indeed relatively small? If the potential is actually relatively large (the deviation between potential and realization is very far), then the causes or root problems need to be analyzed in order to formulate solutions.

**Performance of Local Tax Components in Tuban Regency for 2019-2023**

Local taxes are an important component of district revenue, so efforts to increase them must be accelerated. Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments is designed to strengthen fiscal decentralization so that it can achieve equitable services and welfare between local governments. Article 4 of the law stipulates the taxes that can be collected by regencies/cities, namely Urban and Rural Land and Building Tax (PBB-P2), Tax on Acquisition of Land and Building Rights (BPHTB), Tax on Certain Goods and Services (PBJT), Advertising Tax, Groundwater Tax (PAT), Non-Metal and Rock

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Mineral Tax (MBLB), Swallow's Nest Tax; Motor Vehicle Tax Option (PKB) and Motor Vehicle Transfer Tax Option (BBNKB). This law also stipulates several new tax rates or ranges that are lower, the same, or even higher. On the one hand, this is an opportunity for regencies/cities to expand new tax objects (extensification) and increase tax revenue with new rates on several tax objects. On the other hand, this could also pose a threat or challenge in terms of declining tax revenue on tax objects that have experienced a reduction in tax rates. Therefore, local governments need to adjust their regional revenue/income management policies to take advantage of opportunities and eliminate threats to regional tax revenue.

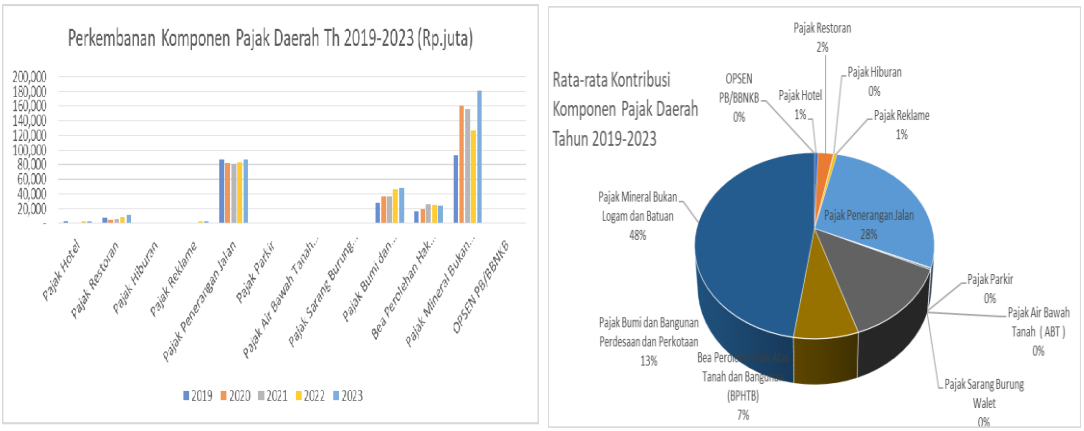



Figure 4. Development of Realization and Average Contribution of Local Tax Components in 2019-2023

Figures 4 and 5 show the following facts:

1. The largest contributors to local taxes are Non-Metal Mineral and Rock Tax (MBLB), Street Lighting Tax, Urban and Rural Land and Building Tax (PBB-P2), and Tax on Acquisition of Land and Building Rights (BPHTB).
2. When the growth of the highest contributors fluctuates, it will cause fluctuations in the amount of local taxes and subsequently in the PAD.
3. MBLB tax is likely to decline in the future due to (a) regulations on MBLM tax options, meaning that part of this tax must be paid by the district to the province; (2) this tax is based on non-renewable natural resources, making it unsustainable in the medium to long term.
4. Another prospective local tax is the Lighting Tax, which is closely related to the utilization of MBLB.
5. Other local tax components still contribute very little.
6. The highly fluctuating realization shows that the foundation of this tax source is not yet strong, and policies are needed to strengthen local taxes.
7. For local taxes whose bills have been determined by the government (e.g., PBB P2), the tax potential can be predicted, namely that the potential will be equal to the amount of the bill. The deviation between the potential and the realization of tax revenue (the level of realization) indicates the level of “public compliance in paying taxes.”

The higher the level of tax compliance, the higher the revenue from this tax (approaching the actual potential), and vice versa when the level of compliance is low. The basic data for determining the bill (in this case, the land area, building area, and value of the land) should also be updated periodically. Law No. 1 of 2022 allows for updates every 3 years, and even once a year for certain reasons.

8. Most local taxes are “self-assessed” or based on reports from taxpayers. The potential value of this tax depends heavily on the “honesty” of taxpayers when reporting the value of their taxable objects. The low realization of revenue from this category of local taxes needs to be monitored and evaluated to determine whether the potential is indeed small, resulting in low realization.
9. The large fluctuations in the growth of local tax components (Figure 5) indicate a vulnerable condition, with an unstable tax base.
10. To accelerate the increase in Local Taxes, priority needs to be given to managing tax sources that are (a) superior, i.e., those with large contributions and high growth; or (b) prospective/potential for further development, i.e., local tax components with high growth.

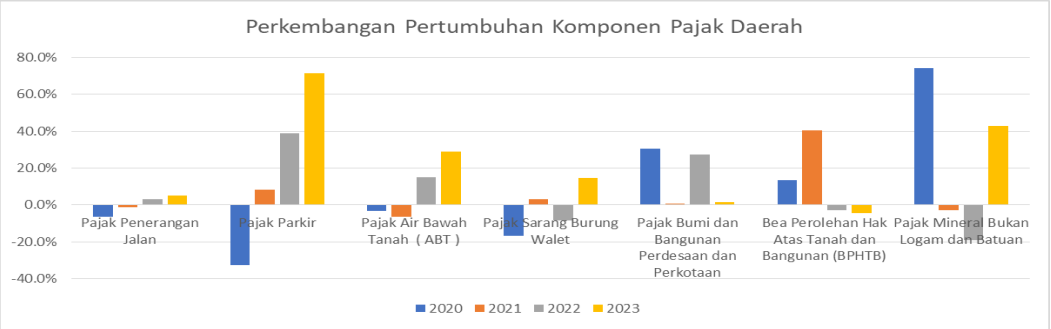


Figure 5. Growth of Local Tax Components from 2020 to 2023

The implications of the above facts are the need for local tax management policies in the future, namely:

1. There is a need to accelerate the creation of other “local tax sources” as the largest contributors to replace MBLB taxes, which tend to be unsustainable in the long term.
2. There is a need for studies to predict the potential of each local tax source, which will serve as a control function in setting tax targets and assessing the level of honesty of the community in reporting taxes and their level of compliance in paying taxes.
3. For taxes whose rates have been set (e.g., PBB P2), it is necessary to ensure that the basic data used for setting the rates is updated regularly.
4. Innovative monitoring and evaluation mechanisms are needed for tax sources, especially those that are “self-assessed,” accompanied by policies that can control deviations between the reported and actual tax values.

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5. Innovation is needed to create policies that encourage high levels of compliance and honesty in self-assessed tax reporting.,

**Performance of Local Revenue Components in Tuban Regency for 2019-2023.**

Local revenue sources come from general business revenue, business service revenue, and certain licensing revenue. General business retribution includes health services (from community health centers and hospitals), cleaning/waste management services, roadside parking services, market services, motor vehicle testing, re-calibration services, septic tank cleaning, health laboratories, and telecommunications tower control. Business service fees include fees for land and building rentals, as well as land and regional wealth/asset sharing, animal slaughter inspection fees, terminals, special parking lots, fish auction sites, and recreation and sports venues. Meanwhile, certain licensing fees include fees for building permits, route permits, fishing business permits, and disturbance permits. Regional fees are a source of PAD that should be able to contribute significantly. As mentioned earlier, during 2019-2023, the contribution of regional fees averaged 6.1% of PAD.

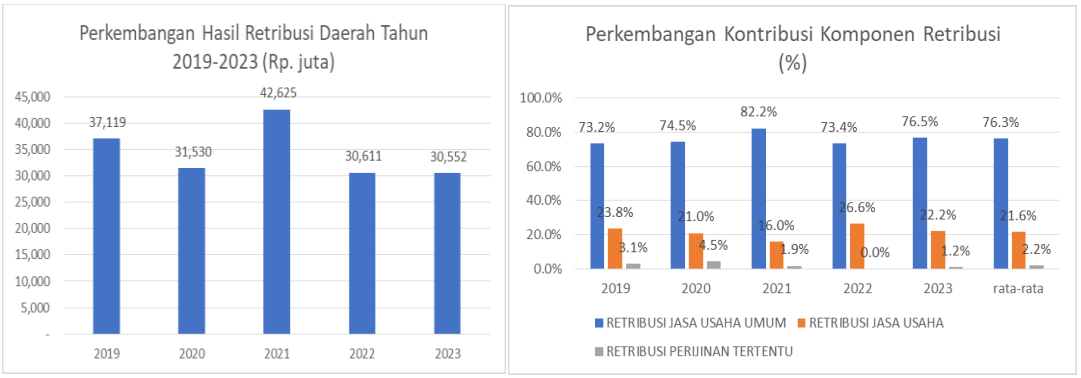



Figure 6. Development of Realization and Contribution of Local Retribution Components in 2019-2023

Figures 6 and 7 show the following facts:

1. The realization of retribution revenue fluctuates greatly, indicating that the number of service recipients (retribution) also fluctuates greatly (assuming a fixed tariff).
2. The largest contribution to regional retribution is from general business services.
3. Looking further at the realization data for each group of fees above, it can be seen that certain fee components are very low and some fees have not even been collected.

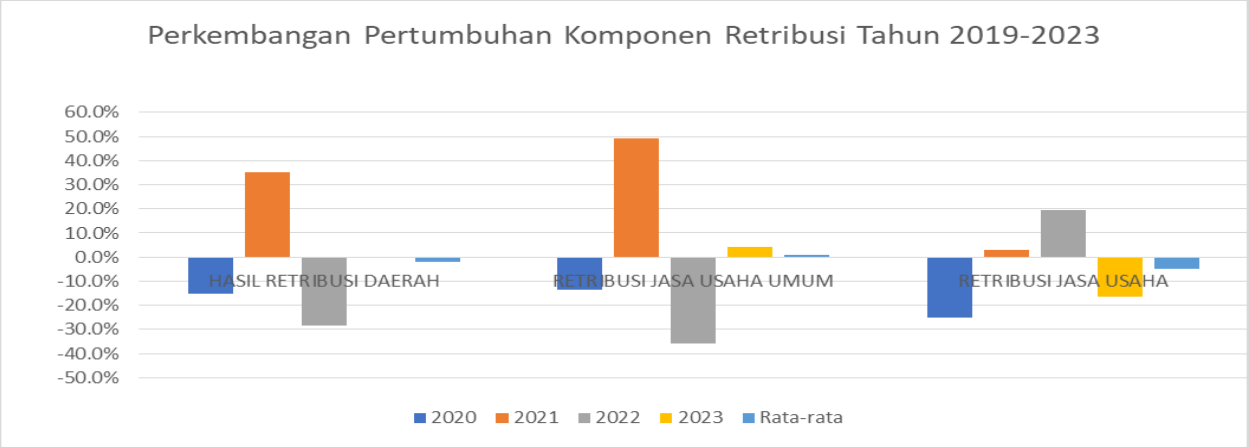


Figure 7. Growth of Local Revenue Components from 2020 to 2023

The implications of the above facts are the need for future policies on the management of local levies, namely:

1. There is a need to monitor and evaluate whether the number of service recipients for each levy is indeed highly volatile.
2. A study is needed to predict the actual potential of each type of retribution (down to the smallest) as a function of target setting and assessment of its realization. The greater the deviation between the potential, target setting, and realization of each source of retribution (down to the smallest) indicates the need for better retribution management in the future or the need to strengthen retribution management.

The condition of Tuban Regency's PAD, which is dominated by local taxes (with an average of 52.6%), is already good. Local taxes should indeed be the main driver of PAD that is most strategic to be encouraged when local governments need to accelerate fiscal capacity building, because local taxes are one of the components of PAD that institutionally and policy-wise are under the authority of the regions within the framework of central-regional financial relations (Republic of Indonesia, 2022). In line with this, the literature on increasing PAD in Indonesia often emphasizes that the most effective way to mobilize PAD is through intensification (optimization of the existing tax base) and extensification (expansion of the tax base/new legal objects/subjects), especially in the local tax component as the largest contributor (Halim, 2002).

In the context of Tuban Regency, the dominance of local tax contributions has strong policy implications, namely that when there is an acceleration in local tax revenue growth, total PAD tends to move in the same direction. Therefore, the strategy for increasing it is to strengthen the core of the collection administration (data collection on objects and subjects, database updates, compliance monitoring, and ease of payment) so that local tax growth does not only occur "naturally" following the economy, but is accelerated through improvements in the system and governance (Prasetyo & colleagues, n.d.). At the policy level, this direction is also consistent with the design of regional fiscal strengthening in the HKPD Law, which regulates regional revenue sources (including regional taxes) to strengthen fiscal capacity and accountability in central-regional financial relations (Republic of Indonesia, 2022). The local tax structure in Tuban Regency is still

concentrated on several main types of taxes, particularly Non-Metal Mineral and Rock Tax (MBLB) and Street Lighting Tax. This pattern of concentration is important to note because when the largest component experiences fluctuations in growth, the total local tax will also fluctuate and ultimately drive volatility in the PAD, given that local taxes are the main contributor to the PAD (Republic of Indonesia, 2022).

Specifically, heavy dependence on MBLB raises two strategic issues. First, with the enactment of the HKPD Law, there is an MBLB Tax Option, which is an additional levy by the province on the principal amount of MBLB Tax. This can affect the dynamics of district/city revenue through tariff/administrative adjustments, as well as potential taxpayer responses (e.g., changes in transaction volume or compliance). Second, MBLB relies on the extraction of non-metallic minerals and rocks, which are often economically linked to limited resources. From a sustainability perspective, this tax base is vulnerable to medium- to long-term pressures if reserves are depleted, permits/quotas change, or environmental externalities increase..

The MBLB tax is indeed specific to Indonesia, but the medium- to long-term risks of a tax based on natural resource extraction pose risks of revenue volatility, budget uncertainty, and structural decline when commodities decline or resources are depleted. Van der Ploeg and Poelhekke (2009) show that the negative impact of natural resources on economic performance works largely through the channel of volatility (rather than the “resources” themselves), making regions dependent on extractive revenues more vulnerable to boom-bust cycles. These findings are relevant for taxes such as MBLB, which are highly dependent on mining/quarrying activities and construction/industrial cycles, i.e., when markets weaken or production declines, tax revenues also decline, and this volatility can complicate regional fiscal planning. The study by Besfamille, et.al (2023) shows that in Argentina, changes in hydrocarbon royalties affect spending/debt responses and confirms that extractive revenues are a risky source that drives different fiscal dynamics than regular transfers—due to their more commodity-cycle-related and more uncertain nature. In Australia, Freebairn (2023) specifically examines volatile mining royalties and shows how this volatility affects state government budget decisions (e.g., allocation between spending, savings, or fiscal adjustments), essentially confirming that mining revenues carry the risk of revenue volatility that needs to be carefully managed..

Furthermore, there is very “direct” evidence regarding medium- to long-term risks for local governments that depend on extractive industries. Morris, et al (2021) assessed “revenue at risk” in coal-dependent counties in the United States and showed that changes in energy structure and the decline of coal could put local government revenues at great risk. Thus, extraction-based taxes in principle face the same risks, namely vulnerability to changes in demand, regulation, environmental costs, and reserve limitations.

Hilmawan, et al (2019) also show that there is a relationship between resource dependence and regional economic performance, which is often discussed in the context of the “resource curse” in the era of decentralization. Although this study does not specifically discuss MBLB, it reinforces the argument that the extractive economic activity/revenue base at the district/city level needs to be treated as a risky basis for medium-term fiscal foundations.

However, the contribution of local levies to PAD is relatively small (an average of 6.1%). In international literature on local government revenue

mobilization, revenues similar to levies (user fees/charges) tend to be more sensitive to operational factors, such as changes in the number of service users, service quality, ease of payment, and collection leakage, so that their fluctuations can be higher than those of core tax instruments (Fjeldstad, 2012). In the context of retribution in Tuban Regency, if the tariff is considered fixed, fluctuations in retribution revenue should be examined through monitoring and evaluation to determine whether it is the number of service recipients that fluctuates, or whether there are administrative/billing issues that cause unstable revenue.

The most important policy implications of the above conditions are the urgency of a more operational local tax improvement agenda, such as: (1) prioritizing the acceleration of local taxes as a superior component due to their largest contribution and increasing trend; (2) consistently implementing intensification and extensification (e.g., updating the object-subject database, strengthening compliance, and improving collection mechanisms) as a strategy recommended in the PAD improvement study; and (3) complementing this agenda with retribution monitoring and evaluation and potential studies to assess whether the small contribution of retribution is a limitation of the service structure, or whether there is a large gap between potential and realization that can be closed through improved governance. (Halim, 2002, as quoted in Prasetyo & rekan, n.d.; Republik Indonesia, 2022).

The economic structure of Tuban Regency, which is dominated by the processing industry (as explained in the Introduction), does not appear to be directly related to its PAD revenue components. The PAD structure does not automatically follow the GRDP structure, because the taxes that can be collected by regency/city governments are not the main taxes on industrial profits/sales (such as corporate income tax or VAT) but rather local taxes that are relatively “immobile” and easy to administer in the regions (Republic of Indonesia, 2022). Therefore, the most relevant policy is to ensure that good local taxes should be based on a tax base that is relatively immobile, yields adequate results, and is relatively stable. In practice, property tax is often seen as the main candidate for strengthening local finances, although it requires strong administration (Bird, 2010; Bird, 2011).

In the context of regions with a strong economic structure in the manufacturing industry, the most reasonable recommendation is to strengthen “local revenue from industrial spillover effects,” as large industrial taxes are generally under central government jurisdiction. Strengthening PAD can be directed at the regional tax portfolio that is indeed related to industrialization, such as PBB-P2 for fixed assets (industrial estates, warehouses, worker housing), BPHTB for land and building transactions/transfers, as well as other regional taxes that are legal and relevant to local economic activities in accordance with the HKPD Law (Republic of Indonesia, 2022). This strategy is in line with subnational tax administration guidelines that emphasize the importance of integrating tax and administrative policies (data collection on objects/subjects, ease of payment, compliance monitoring) to increase local revenue without causing excessive distortion. (Ebel & Taliercio, 2005; Bird, 2011).

To reduce fiscal vulnerability due to volatile PAD components, policies should balance the drive for diversification of revenue sources. The government can group the PAD portfolio into: (a) stabilizers (PBB-P2, part of BPHTB), (b) growth engines (taxes that increase along with local economic activity), and (c) cyclical/risky (revenues that are highly sensitive to commodity/activity cycles). With this

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framework, the economic structure (e.g., the dominance of the manufacturing industry) is no longer treated as "must be directly reflected in PAD," but rather as a driver for selecting the right PAD instruments, strengthening their administration, and locking in fiscal stability through management in accordance with guidelines. (Republic of Indonesia, 2022; Ministry of Home Affairs of the Republic of Indonesia, 2020).

## CONCLUSION

Based on the analysis of the development of the realization of the components of Tuban Regency's PAD for 2019-2023, the following conclusions can be drawn:

- The PAD components that are under the authority of the local government and tend to be fixed (not incidental) are local taxes and levies. Local taxes are a major source of PAD because they contribute significantly to PAD, while levies are still "potential" because their contribution is still relatively small.
- The growth of these two sources of PAD is still fluctuating, indicating that the foundation of these revenue components is not yet strong. Revenue from these sources is highly susceptible to various factors that cannot yet be controlled. It is necessary to strengthen the management of PAD components, taxes, and levies so that revenue from these sources can be better controlled.
- Tuban Regency's PAD is still dominated by local taxes contributed by MBLM taxes, which are taxes derived from the management of non-renewable natural resources. Due to its nature, this source tends to be unsustainable in the medium and long term, so in the future it will be very important to diversify and increase revenue from other PAD sources that are more stable and sustainable.
- The economic structure, which is dominated by the processing industry, is not reflected in the PAD structure, because the taxes that can be collected by district/city local governments are not the main taxes on industrial profits/sales (such as corporate income tax or VAT).

Based on the above conclusions, the policy recommendations are as follows:

- The urgency of policies to accelerate the increase in local revenue components, particularly those derived from sources other than natural resources such as MBLM tax, through:
    3. Intensifying the collection of various local tax and retribution components, namely various innovations to optimize revenue from existing (identified) sources by strengthening monitoring and evaluation as well as policies that can increase the level of honesty in reporting and the level of compliance in tax/retribution payments
    4. Extension of revenue from various local tax and retribution components, namely innovations to identify new sources and realize revenue from these sources

- The urgency of "diversifying" local revenue sources. Local retribution must be strengthened so that its revenue can offset the amount of local taxes collected.
- The urgency of strengthening the PAD component that captures industrial spillover effects, which is under regional authority, because large industrial taxes are generally under central authority.

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