



# The Contribution of Levy Rates in Tourism in the Increase Regional Revenue in Bali (Tourism Law Perspective)

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**Abstract.** This paper examines how tourism levies contribute to increasing regional revenues. Bali as a tourist destination should contribute to improving the welfare of the community. Thus, efforts are needed to maximize income from the tourism sector while still paying attention to environmental aspects and social life of the community. This research is empirical legal research and uses three approaches: a statutory approach, a conceptual approach, and a sociological approach to law. Tourists and people from outside the area who visit tourism areas in Bali are subject to levy rates at different rates in accordance with the provisions of laws and regulations. The form of accountability for regional levy management is the existence of technical guidelines for Regional Apparatus that collects levies in accordance with existing policies. The findings of the study stated that the tourism tariff levy charged to tourists to Bali contributed or contributed to the Bali area. Policies related to the imposition of levy rates to tourists run effectively in accordance with the reality that occurs on the ground and are able to increase the number of tourists by improving the quality of facilities that support tourism objects in the Bali area.

**Keywords:** Levy Rate, Tourism, Regional revenue

## 1 Introduction

Regional Original Revenue can be interpreted as a source of regional revenue that is very important to finance development in a particular autonomous region Amin (2013). Yasser and Widajantie stated that the increase or greater the regional levy obtained by the local government, will be followed by the higher local original income in a particular area, this also applies vice versa Yasser (2022). Siahaan stated briefly, regional levies are understood as the obligation of residents to make a payment after benefiting from a service that has been provided by the government or state to individuals or individuals Marihot (2010). Simply put, the increase in Local Revenue is captured as one of several efforts to overcome the ongoing problem of financing government affairs.

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M. Umiyati et al. (eds.), *Proceedings of the International Conference on "Changing of Law: Business Law, Local Wisdom and Tourism Industry" (ICCLB 2023)*, Advances in Social Science, Education and Humanities Research 804,

[https://doi.org/10.2991/978-2-38476-180-7\\_116](https://doi.org/10.2991/978-2-38476-180-7_116)

Sugianto stated that retribution is a levy carried out by the region as an installment for administration from the Regional Government for personal or individual needs or the needs of a particular institution Sugianto (2008). Regional retribution has been regulated in Law No. 34 of 2000 which discusses amendments to Law of the Republic of Indonesia No. 18 of 1997 concerning Regional Taxes and Retribution, namely in article 1 number 26, that regional retribution is defined as a type of tax imposed by local governments in the form of payment after obtaining benefits from certain services or permits issued by local governments for personal or organizational purposes.

Wahab (2003) emphasized that this directly provides support for the acceleration of economic growth of a region, such as community income, employment opportunities, living standards, and is able to revive other domestic production sectors where tourists visit. Bali Province has many famous tourist areas to the international arena.

Substantially Regional Regulation on the Third Amendment to Regional Regulation Number 3 of 2011 concerning Business Services Retribution. With the Regional Development of Financial Resources in the Form of Local Local Income of Bali Province, especially in the Development of Tourist Attractions, therefore tourism attractions will arise that will increase tourist interest to visit tourist attractions developed by Bali Province, so that the number of tourists will also increase. This research covers how the contribution of levy rates in the tourism sector in increasing regional income in Bali.

## **2 Research Methods**

This legal research is an empirical type of legal research, according to Fajar and Yulianto (2010) that this type of research contains a comprehensive discussion of a law in the context of norms and in the social context Mukti (2010). Juliantini et al (2021) explained that the problem approach can be interpreted as a way or method to conduct a research. In the process, empirical legal research contains 3 (three) research approaches, he explained as follows: statutory approaches, concepts, and sociology of law. There are two types of data in this study, namely primary and secondary data. Primary data is collected from observation activities and direct involvement in the field, this type of data can be obtained through interviews with parties designated as research samples. Next is secondary data, briefly this data is interpreted as data obtained by collecting data from various relevant legal materials, in general researchers will conduct literature studies to obtain it, namely with the help of legal paper journals, law books, articles on the internet, and can be obtained through legal papers that are relevant to the subject matter raised Juliantini (2021).

## **3 Results and Discussion**

Bali Province is known as a tourism area with a distinctive attraction in front of tourists who enjoy nature. Suwartana, et al (2022) explained that local governments in the dynamics of their lives get a delegation of authority in managing and regulating the lives of people in their areas in accordance with the interests and aspirations they

convey. The existence of this authority, regional policies or public policies are made by local communities with a representative system. The final result of the regional policy that has been mutually agreed upon will be carried out by all existing regional officials Suwartana (2022). Regional Retribution is a potential source of regional revenue in addition to regional taxes to finance the administration and development of the region, in order to provide services to improve and equalize community welfare.

The policy regarding the levy rate charged to each tourist above has been going on since 2019, the implementation of these activities also includes efforts to improve the PAD of Bali Province. The existence of PAD in each region intends to provide authority for regional officials in terms of financing regional autonomy activities according to the potential possessed by the regions they control, this practice is a manifestation of the decentralization policy made by the central government.

Associated with the Theory of Effectiveness used, that the implementation of the levy rate charged to tourists at each post / area that has been determined, with the target collected is the public and tourists who want to pass and visit tourism areas in Bali. Thus, Regional Regulation Number 3 of 2011 concerning Business Services Retribution can be declared effective, this statement is supported by the field facts obtained. The purpose of this regulation is to be able to realize welfare for the surrounding community and increase tourist interest by making buildings / improving the quality of buildings or public facilities that support tourism from the results of the levy.

Regional Regulation Number 3 of 2011 concerning Business Services Retribution certainly gets pros and cons from the surrounding community and from outside the region, which is one of the obstacles to the implementation of the regulation. The cons in question are from some surrounding communities and from outside the area who do not want to comply with the regulation, because they have to pay only to cross tourism areas such as in Kintamani. In addition, what contradicts the existence of the regulation is the layness of knowledge of some surrounding communities and from outside the region about Regent Regulation No. 37 of 2019, which makes some people think negatively about the regulation and even do not comply with it.

Based on the explanation given by Mr. I Gede Putu Budiastawa, SST. Par., M.Par, Head of Tourism Destinations, The obstacle experienced when implemented is the amount of levies that are felt to burden tourists and entrepreneurs in tourist areas. In addition to official levies, tourists are often burdened by unofficial levies so that the accumulated costs incurred by tourists are higher. What's more, tourists often get illegal levies or levies at tourist sites. So that the expenses borne become greater.

#### THE CONTRIBUTION OF LEVY RATES IN TOURISM IN INCREASING REGIONAL REVENUES

I Gede Putu Budiastawa, SST. Par., M.Par as the Head of Tourism Destinations of Bangli Regency one of them stated that the most powerful weapon to achieve and improve the District Local Revenue is with retribution. This fact makes the position of regional retribution in a high place in the agenda of preparing the Regional Revenue and Expenditure Budget in addition to balancing and transfer funds, central government funds, and profit sharing funds from the Bali Provincial Government.

The distribution of levy rate levy funds by increasing the number of tourist interest in tourism areas, with the high quality of attraction of these attractions that will increase the interest of tourists who will visit Bali tourism areas. The urgency of tourism in Indonesia is very high, this is motivated by the existence of economic activities that are able to prosper the people of Indonesia. Tourism areas in Bali are very popular with natural beauty and uniqueness in it, which has its own rules to maintain and preserve the beauty of nature it has.

According to Mr. I Komang Widiadnyana, many tourists are very interested in visiting, of course, in tourist destinations such as Kintamani, because it has a beautiful charm in nature. In the levy collection, there were many confusing issues with the regulation. Therefore, it is important that accountability for regional levy receipts is realized in the form of revenue reports through the following steps:

1. Each Regional Apparatus that has authority in the field of levy collection is responsible for making receipt reports according to the deposit obtained, such reporting must be done by the party who has authority in that domain.

2. When it has reached the end of the month, there is an obligation for the treasurer of revenue, which is to make an accountability report of all receipts and deposits managed by him.

3. There is an obligation imposed on the Regional Apparatus Revenue Treasurer, namely in the form of a revenue accountability report addressed to the Regional Tax and Retribution Management Agency no later than 10 months thereafter.

4. If it is found that the reporting as described in paragraph (3) coincides with a holiday, then at the latest the submission of the report must be given at a later time while remaining on the working day.

The Regional Apparatus in charge of collecting levies must refer to existing technical guidelines, namely with the obligation to compile, make, account, and report the results of levy levies responsibly, transparently, and carried out in a timely manner. Budiastawa Tourism Office, SST. Par. M.Par is one of the officials in responsible for the management of the levy by supervising the implementation of the levy at each post that has been determined and implemented or maintained by the coordinator of the Levy Supervisory Board. In addition, make accurate records and reports every month. In increasing the number of tourists, of course, efforts are made such as improving the quality of facilities that support tourism objects in Bali.

## 4 Conclusion

That the tourism tariff levy charged to tourists to Bali contributes or contributes to the Bali area. Policies related to the imposition of levy rates to tourists run effectively in accordance with the reality that occurs on the ground and are able to increase the number of tourists by improving the quality of facilities that support tourism objects in the Bali area. Regional Regulation Number 3 of 2011 concerning Business Services Retribution, namely by levying levy rates at predetermined areas or posts, with the target collected is the public and tourists who want to pass and visit tourism areas can be declared effective with the reality that occurs on the ground. The obstacle experi-

enced in its implementation is the amount of levies that are felt to burden tourists and entrepreneurs in tourist areas, therefore efforts and cooperation from all parties are needed so that the implementation of this regulation can run well and can provide optimal benefits for the people of Bali. In addition, make accurate records and reports every month. In increasing the number of tourists, of course, efforts are made such as improving the quality of facilities that support tourism objects.

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