

## Implementation Of Withdrawal Of Retribution Based On Kudus Regency Regulation No. 14 Of 2012 On The Market Services Retribution In *Kliwon* Market Kudus

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**Abstract.** Retribution is one source of local revenue. Levies are local taxes as payment for assistance. Regional service or certain special permits provided and/or supplied by Regional government for the benefit of personal or body. Retribution is very important to support local revenues, but in practice many factors that make the income retribution is less than optimal. Based on this it will be explained the problem in this research is the function of retribution, implementation and obstacles that occur in Kudus Regency Regulation No. 14 of 2012 on The Market Services Retribution In *Kliwon* Market Kudus.

The method used in this research is empirical juridical approach, the research in the form of empirical studies to find theories about the process and about the workings of law in society. Data on the study was obtained through interviews with the Department of Trade and Traders in *Kliwon* Market Kudus.

The results showed the actions taken by the government in addressing the factors that become obstacles in the collection of the retribution is to replace the system of retribution withdrawal which was initially carried out every day to every 30 days on the new law and issued a new policy that retribution withdrawal using E-Retribution. The government should make efforts to the training of personnel and development of merchant towing charges in the *Kliwon* Market Kudus. So that the withdrawal of the retribution more smoothly and does not disturb the optimization of revenue.

**Keywords:** Implementation of Region Regulation; Market Retribution; Kudus Regency.

### 1. Introduction

Indonesia is a unitary state is a republic in the implementation of government divided into regions provinces and the provinces are divided into districts and municipalities, which each province, district and city have a regional government to set up and manage their own affairs according to the principles of autonomy and duty assistance. The local government may specify the Regional Regulations and other regulations for implementing regional autonomy and duty of assistance. Regional Autonomy in accordance with Act No. 23 of 2014 on Regional Autonomy, allowing areas to set up household own country. This means that Autonomy Region should be able to manage his own family extensively, real and responsible.<sup>3</sup>

In the process of organizing the development of regions in Indonesia require significant funding coming from local public finances. Local revenue sources according to Act No. 23 of 2014, Article 285 paragraph (1) shall consist of: a. Local revenues include: 1. The local taxes; 2. levies; 3. The results of the management of regional assets set aside; and others 4. Regional legitimate revenue; b. transfer income; and c. Regions other

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<sup>3</sup> Febri Yuliani, *Analisis Pelaksanaan Pemungutan Retribusi Pasar Cik Puan Kota Pekanbaru*, 2012, p.1

legitimate income. Tax is a retribution imposed under the state treasury statute, and therefore tax collection can be done by force. This means that if the tax debt is not paid, the tax could be charged with forcible compulsion such as letters, foreclosure, auction, and hostage necessary for law enforcement and involuntary tool in tax debt collection.<sup>4</sup> One of the purposes of implementing regional autonomy is to increase the independence of the region and reduce financial dependence on the central government. Government areas that have been dependent on funding from the central government must be prepared to carry out the strategy on local finance and local budgets.<sup>5</sup>

In Kudus Regency alone there are 23 traditional markets in all regions Kudus, one is Market in Kudus Regency located in District City. *Kliwon* Market Kudus has existed since the Dutch colonial era, and is the largest market in the city of saints even in Part I Regional Coordination Central Java (*Bakorwil* I, which includes: Blora, Rembang, Pati, Kudus, Purwodadi, Demak and Jepara).

Seeing this potential, indirectly illustrates that the market is one source of local revenue that with the withdrawal of the retribution *Kliwon* Market each day, but in practice there are obstacles, namely the delinquency of elements officer retribution withdrawal markets every day, withdrawal of trading licenses every the next made to stall / stalls open, while the kiosks are closed not done retribution withdrawal by the clerk, where the occurrence of fraud committed by officers withdrawal retribution such markets, the case is the officers take the fees in private and are not reported to the office, things this is done by saying that the kiosk / los drawn were closed, when in fact kiosk / los are open and they still make withdrawals retribution.<sup>6</sup>

Such fraud may hamper local revenue through levies withdrawal service this market. Besides the longer it will be detrimental to the area and can hinder the progress of the region. The existence of fraud in this market service retribution withdrawal must be dealt with properly, in addition to cracking down on unscrupulous officials should also be no change regarding the withdrawal mechanism that can be difficult or even cheated at all.

## Research Methods

The method I use in this study is empirical juridical approach, the research in the form of empirical studies to find theories about the process and about the workings of law in society.<sup>7</sup> The respondents in this study is Sudiharti, Head of Department of Trade and Kudus District, Harris, Head of Market Department of Trade and Kudus, Sugito, *Kliwon* Market Kudus Coordinator and traders in the *Kliwon* Market Kudus.

Sources of data obtained through interviews and supported by primary legal materials and secondary law. Of the types of data collected, analyzed the legal materials

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<sup>4</sup>Budi Ispriyarso, *Sandera Pajak Sebagai Alat Paksa dalam Penagihan Utang Pajak*, Majalah Masalah-masalah Hukum, Fak. Hukum Undip, Jilid 44 No.1, January 2015, p 71

<sup>5</sup>Suhardoyo, Eneng Iviq Hairo Rahayu, *Optimalisasi Potensi dan Efektivitas Penerimaan Retribusi Pasar di Pasar Wage Purwokerto Kabupaten Dati II Banyumas*, Jurnal Widya Cipta Vol II No. 1 March, 2018, p 104

<sup>6</sup>Sudiharti, interview, Head of Department of Trade Kudus, July 1<sup>st</sup>, 2017

<sup>7</sup>Bambang Sunggono, 2015, *Metodologi Penelitian Hukum*, Jakarta: Rajawali Pers, p. 42.

qualitatively, the research procedure that produces descriptive data, which is what was stated by the respondent in writing or orally, and real behavior.<sup>8</sup>

## 2. Results And Discussion

### 2.1. Contributions levies in the Management of Local Financial Resources

In Financial Management, there are many activities such as realized with the annual financial plan called the Regional Budget. In this budget there are also regional income targets to be achieved by the government in which one component of revenue (PAD) is retribution. So retribution is one source of local revenue component which will form local revenue as a whole. Levies can only be done if there is no service or services, is received by compulsory levies from the government.<sup>9</sup>

According to the Notes to the Financial Statements Kudus District in 2017, the realization of the Local Revenue FY 2017 amounted Rp366.031.203.778,00 or 97.92% of its budget for Rp373.804.376.000,00 with the following details.

Table 1 Realization of Local Revenue FY 2017

Locally-generated revenue	budget 2017	realization 2017	%
Local Tax Revenue	92,468,615,000.00	103,927,599,502.00	112.39
Revenue Levies	20,197,247,000.00	19,849,728,536.00	98.28
Regional Wealth Management Results Revenues Separated	17,677,057,000.00	17,677,058,831.00	100.00
Other PAD Who Legal amount	243,461,457,000.00	224,576,816,909.00	92.24
	373,804,376,000.00	366,031,203,778.00	97.92

Source: Notes to the Financial Statements 2017 Kudus District

Realization of heading Levies Revenue FY 2017 amounted Rp19.849.728.536,00 or 98.28% of its budget for Rp20.197.247.000,00. Details Retribution consists of:

Table 2 Actual FY 2017 Revenue Levies

retribution	budget 2017	realization 2017	%
Public service levies	6,555,611,000.00	6,790,829,078.00	103.59
Business service levies	10,060,832,000.00	8,774,063,649.00	87.21
Specific Licensing Retribution amount	3,580,804,000.00	4,284,835,809.00	119.66
	20,197,247,000.00	19,849,728,536.00	98.28

Source: Notes to the Financial Statements 2017 Kudus District

Public service levies Actual FY 2017 Public service levies by Rp6.790.829.078,00 or 103.59% of the budget for Rp6.555.611.000,00 with the following details.

<sup>8</sup> *Ibid*, p.32.

<sup>9</sup> Boedi Dewantoro. *Strategi Pemberdayaan Daerah Dalam Konteks Otonomi*, Philosophy Press, Jakarta, 2001, p. 220

Table 3 Public service levies Revenues Actual FY 2017

Public service levies	budget 2017	realization 2017	%
Collection / Waste Collection from Source to Area Disposal While	877,494,325.00	1,078,562,160.00	122.91
Services Burial / Funeral	6,000,000.00	3,211,500.00	53.53
Service Delivery Center Bank Public Road	1,415,249,000.00	768,206,000.00	54.28
The court-Market Service Fees	143,561,500.00	173,438,200.00	120.81
Service Fees Market-Los	1,558,123,550.00	1,881,450,876.00	120.75
Kiosks Market Service Fees	1,657,532,625.00	2,013,251,342.00	121.46
Services Inspection and / or Testing of Fire Extinguishers	30.000.000,00	30,965,000.00	103.22
Retribution PKB - Passenger Cars - Sedan	867,650,000.00	841,744,000.00	97.01
amount	6,555,611,000.00	6,790,829,078.00	103.59

Source: Notes to the Financial Statements 2017 Kudus District

Contribution levies to revenue (PAD) Kudus district as a whole is (Rp. 19,849,728,536.00 ÷ Rp 366,031,203,778.00) × 100 = 5.4%.

According Kudus Regency Regulation No. 14 of 2012 on Service Fees Market Article 3 (1) Object Market Service Fees is the provision of market facilities, such as the courts, stalls, and stalls by the local government, which is specially reserved for traders. So based on the above table, the amount of the retribution realized market service are as follows:

Table 4 Actual Revenue FY 2017 Market Service Fees

type Retribution	Realization
The court-Market Service Fees	173,438,200.00
Service Fees Market-Los	1,881,450,876.00
Kiosks Market Service Fees	2,013,251,342.00
amount	4,068,140,418.00

Contribution to the revenue service levies market as a whole is (Rp. 4,068,140,418.00 ÷ Rp. 19,849,728,536.00) × 100 = 20.5%. Contributions retribution market services to local revenue (PAD) Kudus district as a whole is (Rp.4,068,140,418.00 ÷ Rp. 366,031,203,778.00) × 100 = 1.1%.

## 2.2. Implementation Kudus Regency Regulation No. 14 of 2012 on Service Fees Market the withdrawal of trading licenses in the *Kliwon* Market Kudus

Implementation of Regional Regulation No. 4 of 2009 on the Amendment Regional Kudus regulation District No. 2 of 2000 on levies market there are obstacles, namely the delinquency of elements officer retribution withdrawal markets every day, withdrawal of trading licenses every day do to stall / stalls open, while the kiosks are

closed not done retribution withdrawal by the officers, this is where the fraud committed by officers withdrawal retribution such markets, the case is the officers take the fees in private and are not reported to the office, this is done by saying that the kiosk / los drawn was closed, when in fact kiosk / the los open and they still make withdrawals retribution.<sup>10</sup>

Based on interviews with Ms. Sudiharti as Head of Trading and Market Management, a Local Rule can not be changed simply because the implementation is still there is a sort of obstacle above case, so that solutions to problems in this case carried out during the period subsequent replacement of regional regulation.<sup>11</sup> In this case the replacement of regional regulation conducted on 30 August 2012 in which was born the new regional regulation concerning market levies, namely Kudus District Regulation No. 14 of 2012 on Service Fees Market.

The above case settlement with the birth of a new regional regulation, contained in the fundamental differences concerning the withdrawal of the retribution system. The difference is in Regional Regulation No. 4 of 2009 on the Amendment Kudus Regency Regulation No. 2 of 2000 on levies Market, withdrawal retribution system is done per day, whereas in Kudus Regency Regulation No. 14 of 2012 on Service Fees Market, market retribution withdrawal system was changed to per month. Replacement market retribution withdrawal system makes the system easier withdrawal of trading licenses, effective and hard rigged. With a system of this monthly withdrawal towing officers retribution can not commit fraud in attracting and depositing retribution, because he could not lie to whether or los kiosk is open or not.

### **2.3. Implementation of the Market Withdrawal Retribution uses E-Retribution in the Kliwon Market Kudus**

Application of non-cash transactions is believed to be one of the solutions to eradicate corruption and money laundering causes through cash transfer transaction process systematic and complete, between the sender and the receiver, so the chances of persons to commit a crime is getting narrower.<sup>12</sup>

Their e-retribution policy, it can solve the problems that had occurred in the management of the retribution manually because it is considered more effective and efficient. Market tax payment can be made quickly and easily, because the payment was made with cash. E-market tax policy can also minimize their financial meltdowns, this is because it is accessible to everyone, so that the authorities and the parties concerned may know the number of the incoming market retribution every day.

Their implementation of e-retribution, fueled by:

- Bank Indonesia Circular Letter 16/11 / DKSP July 22, 2014 on the Implementation of Electronic Money (Electronic Money)
- National Movement of Non-Cash Policy (GNNT) on August 14, 2014 by Bank Indonesia and the Government

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<sup>10</sup> Sudiharti, interview, Head of Department of Trade Kudus, July 1<sup>st</sup>, 2017

<sup>11</sup> Sudiharti, interview, Head of Department of Trade Kudus, July 1<sup>st</sup>, 2017

<sup>12</sup> Maria Magdalena, dkk, *Analisis Penerimaan Teknologi E-retribusi Pasar dengan Pendekatan Theory of Reasoned Action*, Jurnal Sistem Informasi Bisnis 02 (2018) p, 174

- Minister of the Interior Circular 910/1866 / SJ dated 17 April 2017 on the Implementation of Non-Cash Transactions on Provincial Governments and 910/1867 / SJ dated 17 April 2017 on the Implementation of Non-Cash Transactions on District Government / City
- Kudus Regent Regulation No. 28 of 2017 About Non-Cash Transactions In Revenue And Expenditure Budget Implementation Regional Kudus District

Every government policies always have advantages and disadvantages. Advantages is that simplify administrative processes, facilitate the preparation of reports (accountable), minimize extortion, avoid counterfeit money transactions, to avoid leakage of revenue (PAD). While the drawbacks trader must fill or top up your balance before you can perform e-retribution payments.

Implementation of the retribution payment services in non-cash market or E-Lévy in Kudus district can not be directly carried out simultaneously in all markets in the Kudus district. This is due to cost limitations that are owned by local governments Kudus.<sup>13</sup> To realize the e-retribution policy requires a very large cost. Additionally gradual implementation is intended to minimize errors that occur at the beginning of the implementation of payment by e-retribution.<sup>14</sup>

In the e-retribution policy realize there are some steps being taken by the district Kudus. The steps are as follows:

#### 2.3.1. Initial Preparation Phase (years 2016-2017)

- Purchasing server, database development and construction of the system that will be used in the process of e-retribution.
- Documenting *Kliwon* market Kudus traders. *Kliwon* market traders registered Kudus amounted to 2600 people.
- Cooperation deals with several commercial banks and coordinate with banks to set up what is needed to implement the e-market tax policy. Some banks that establish communication with the Department of Commerce Kudus District related e-retribution policy is as follows:<sup>15</sup>

- Bank Central Java

Offering e-retribution payment system with a swipe card that is connected to the Payer Retribution (NPWRD). Without an account at the Bank of Central Java, with no monthly administration fee.

- Bank Negara Indonesia (BNI) and Bank Rakyat Indonesia (BRI)

Offering e-retribution payment system using an ATM card, with a paid account. Payment through a virtual account with a 16-digit number unique to each merchant.

After the process of consideration of the Trade Office decided to do a MoU with Bank of Central Java for e-retribution payment system offered is considered to have more advantages than other banks. Besides the process easier for merchants, as well as the process does not cost much for the merchant even no cost at all.

#### 2.3.2. Secondary Phase (years 2017-2018)

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<sup>13</sup> Haris (Head of Market Management Office of Trade Kudus), interviews, 11 July 2019

<sup>14</sup> Sugito (*Kliwon* Market Kudus Coordinator), interview, 11 July 2019

<sup>15</sup> Haris (Head of Market Management Office of Trade Kudus), interviews, 11 July 2019

In the implementation of e-market tax policy at *Kliwon* Market Kudus this advanced stage is done through dissemination activities undertaken by the Department of the Bank of Central Java along with the trade of the entire merchant market and also training for towing officers retribution Kudus *Kliwon* market.<sup>16</sup>

### 2.3.3. phase Applications

Real application stage is the stage in which all the processes of policy implementation plan in the form of actual realization. Starting from the manufacture of e-card charges, payments in engine friction, top up cards, as well as the monitoring conducted by the Department of Commerce and the Bank of Central Java. E-card division to the merchant market *Kliwon* retribution was only 50%. But the division is done evenly from block A to block D. The district's 2019 Kudus targeting achievement of e-card division levies could reach 100%.

To fill or top up your balance at any bank branch offices in Central Java Kudus. But there is one market *Kliwon* Central Java Bank branch, so the merchant does not need to be out of the market area. Each month the clerk towing e-retribution will be around to help e-merchants pay a retribution to swipe machines. Memorandum comes out is proof of payment of the retribution merchants. Officers can also do administration to fill or top up the balance when traders lack understanding about e-retribution system.

## 2.4. Barriers contained in levies Harvesting Market in the *Kliwon* Market Kudus and Efforts to Overcome

Based on this research, the implementation of the Regional Kudus regulation District No. 14 of 2012 on Service Fees Markets are the obstacles encountered in the retribution charged for market include low awareness of traders to pay the charges, late payment charges by the merchant, and the tariff is too high for traders. While the withdrawal of barriers in using system E-Lévy is the competence of human resources and the lack of barriers in e-retribution system.

To overcome these obstacles Department of Trade and Market Management Kudus made several attempts include: Improve discipline and provide guidance to officers and traders in the *Kliwon* Market Kudus, and coordinate with banks in Central Java as implementation partners e-retribution system policy.

## 3. Closing

### 3.1. Conclusion

- Function retribution is as one source Excellent role for local revenue. Retribution market services contributed 20.5%. While the contribution levies to PAD Kudus districts namely 5.4%. and contributions market service levies to PAD Kudus district of 1.1%.
- Implementation of the market in the Market retribution withdrawal stipulated in the *Kliwon* Market Kudus Regional Regulation No. 4 of 2009 on the Amendment Regional Kudus regulation District No. 2 of 2000 on levies Market, changed from withdrawal per day to withdrawal per month or 30 days by way of traders went to

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<sup>16</sup> Sugito (*Kliwon* Market Kudus Coordinator), interview, 11 July 2019

the market on their own without the withdrawal of personnel to each kiosk, through the local legislation Kudus District No. 14 of 2012 on levies Market services. E-retribution policy is done through three stages, namely the initial preparation stage, advanced stage and the application stage.

- The obstacles that occur in the implementation of Regional Kudus regulation District No. 14 of 2012 on Service Fees Market and the implementation of retribution withdrawal using e-retribution include low awareness of traders to pay the charges, late payment charges by the merchant, the tariff is too high for the merchant, the competence of human resources are lacking and drag on the application of e-retribution system. To overcome these obstacles Department of Trade and Market Management Kudus made several efforts include improving discipline the officers puller to pull retribution charges in a timely manner, provide guidance to officers and traders in the *Kliwon* Market Kudus.

### 3.2. Suggestion

- Department of Trade and Market Management Kudus should optimize efforts to improve the discipline of the officers towing charges and guidance to traders in the *Kliwon* Market Kudus, so that regional regulation can be executed as quickly as possible and no fraud and other obstacles.
- Department of Trade and Market Management Kudus District should improve its supervision of the process of withdrawal of retribution. Not only from the retribution officers but also of traders who are subject to the retribution.
- Solution could be too high for the tariff, the government should be able to conduct a review and revise the tariff on regional regulation on tariff charges.

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#### Attachment

- [1] Notes to the Financial Statements 2017 Kudus District
- [2] Appendix Kudus Regency Regulation No. 14 of 2012 on Service Fees Market