

LEGAL REVIEW OF MARKET SERVICE RETRIBUTION POLICIES FOR LEGAL CERTAINTY

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Abstract: *Majalengka Regency is given the freedom to explore its potential, one of which is the market potential in the Majalengka Regency area. With so many existing markets, the potential for obtaining Market Service Levy is expected to make a large contribution to Majalengka Regency's original regional income. The purpose of this research is to analyze legal studies in market service levy policies that can increase Majalengka Regency's original regional income and to find out and analyze the relationship between Regional Regulation Number 7 of 2023 and other laws and regulations concerning Market Service Levy. The method used in this research is the rule of law, namely normative juridical, namely research that places the law as a basic reference in forming legal norms. In his findings, market service levy policies greatly influence regional original income and there is conformity between Regional Regulation Number 7 of 2023 and other statutory regulations.*

Keywords: Legal Studies; Policy; Market Service Retribution

I. INTRODUCTION

The trade sector is one sector that plays an important role in the community's economy. Trade as the foundation of the economy in development in Majalengka Regency. The economy of Majalengka Regency is dominated by the trade sector, the driving axis of which is the traditional market. Traditional markets are a place for direct social interaction between sellers and buyers which is a characteristic of the economy of the people of Majalengka district. In the current era of globalization, traditional markets are faced with the emergence of modern shops which pose a serious threat to traditional markets.

The market is a business unit that has a strategic role in the distribution network from producers to consumers who need a product. Thus, the market can be said to be a direct provider of people's daily needs, and the various interactions within it involve government, private and community elements (traders and buyers). This condition confirms that the market is a significant contributor to the implementation of development in the region, because through the levies it generates it can increase Regional Original Income (PAD).

Majalengka Regency is an area that has sufficient potential resources (both natural and human). Majalengka Regency is basically an industrial, agricultural and tourist destination area which makes Majalengka Regency have the potential to be the main support for the economy of the people of West Java in general, especially because of its fertile area and rich natural potential. The potential and vast area of the Majalengka Regency area provides opportunities for the establishment of shopping centers, supermarkets, housing, transportation and various service sectors to meet people's living needs.

Market Service Retributions in Majalengka Regency are regulated by Majalengka Regency Regional Regulation Number 7 of 2023 concerning regional taxes and regional levies. In Article 1 number 7 of Majalengka Regency Regional Regulation Number 7 of 2023 concerning Regional Taxes and Regional Levies, hereinafter referred to as levies, is payment for services providing traditional/simple market facilities in the form of courtyards, stalls, stalls managed by the Regional Government and specifically provided by traders. All activities that occur in the market are charged by the Region for the services provided by the Region to service users in the market. The object of the Market Service Retribution is the provider of traditional or simple market facilities in the form of courtyards, stalls, stalls managed by the Regional Government and specifically provided for traders.

Majalengka Regent Regulation Number 19 of 2020 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Trade and Industry Service. to the Region.

It is hoped that the potential of the forty-four (44) traditional markets within the regional government area of Majalengka Regency can achieve the specified targets. Not achieving market targets is a problem that must be paid attention to by the Department of Industry and Trade. Apart from that, traditional markets are also competing with the many modern markets that have sprung up in the Majalengka district with conditions like this, so the role of the Department of Trade and Industry is really needed, one of which is with policies. which is issued and implemented based on Majalengka Regency Regional Regulation Number 7 of 2023 concerning regional taxes and regional levies.

This research is important because to implement the Central Government's policy regarding regional autonomy, Majalengka Regency is given the freedom to explore its potential, one of which is the market potential in the Majalengka Regency area. With so many existing markets, the potential for obtaining Market Service Levy is expected to make a large contribution to Majalengka Regency's original regional income. To implement this, the Regional Government issued a policy by issuing Majalengka Regency Regional Regulation Number 7 of 2023 concerning Market Service Levy as a guideline used by the Department of Trade and Industry in collecting Market Service Levy and in issuing policies used to achieve

the aim of optimizing potential. which is owned by the Regional Government of Majalengka Regency, namely the Market Service Levy. In this way, the author formulates several problems to be discussed in this research, namely how legal studies in the market service levy policy can increase the original regional income of Majalengka Regency and how is the synchronization between Regional Regulation Number 7 of 2023 with other laws and regulations regarding market service levies?

II. RESEARCH METHODS

This research uses the positivism paradigm. The approach method used in this research is a normative juridical approach. Sources of legal materials in research can be divided into primary legal materials and secondary legal materials. In this research, the method used in the data collection process is literature study, scientific work and relevant official documents which are researched and identified as a unified whole. The data that has been obtained from the results of this research is compiled and analyzed qualitatively, then the data is described descriptively in order to obtain a picture that can be understood clearly and is directed towards answering the problems studied.

III. RESEARCH RESULTS AND DISCUSSION

1. Juridical Aspects in Implementing Market Service Retribution Policies

The increasingly advanced development of society has resulted in the emergence of modern shopping centers and shops in Majalengka Regency. The more widespread the establishment of shopping centers and modern shops, the more traditional markets need to be empowered so that they can grow and develop harmoniously and with mutual benefit. In order to create order in competition and balance of interests as well as smooth distribution of goods, it is necessary to organize and develop traditional markets.

The very rapid development of modern markets has had a positive impact in the form of more efficient shopping alternatives, but behind this pleasure it has had a negative impact on traditional markets because traders in traditional markets do not have adequate facilities and infrastructure to compete with traditional markets. The Majalengka district area is also experiencing the development of modern markets.

Modern shops are often also referred to as modern markets, modern markets include malls, supermarkets, department stores, shopping centers, franchises, mini supermarkets, department stores and so on. The development of modern shops has not killed the traditional markets in the Majalengka district. At the beginning of March 2020, an incident occurred in Indonesia, namely a disease outbreak that occurred simultaneously everywhere, even throughout the world. The disease outbreak is COVID-19. The existence of COVID-19 has had an impact in the economic sector, one of which is market service levies. The regional government of Majalengka district made a policy by issuing Majalengka Regent Regulation Number 163 of 2019 concerning Changes in Levy Rates in Appendix II of Majalengka Regency Regional Regulation Number 7 of 2023 concerning Market Service Levy in Majalengka Regency and Majalengka Regent Regulation Number 34 of 2021 concerning Changes in Levy Rates in Appendix I Majalengka Regency Regional Regulation Number 7 of 2023 concerning regional taxes and regional levies.

Good levy collection cannot be separated from the principles of collection. The principles of collecting taxes or levies used by Adam Smith or better known as smith's canons are:

1. The principle of justice (equity), namely the existence of equality of benefits, equality of real benefits received and fairness in the ability to pay retributions.
2. The principle of certainty, namely administrative requirements or the principle of legal certainty, meaning that levies should be firm, clear and certain for service users,

including the amount of the tariff, collection time, collection officer, place of payment and so on. This will make it easier for payers, officers and the government to make reports.

3. The principle of convenience, namely that the fees made should be at the right time and pleasant, and the rates set should not put too much pressure on the sufferer.
4. Economic principles, namely the need to pay attention to efficiency and effectiveness in collecting levies.

Public Policy is a rule that regulates life together which must be obeyed and applies bindingly to all citizens, every violation will be given sanctions according to the severity of the violation committed and sanctions are imposed in front of the community by institutions that have the authority to impose sanctions. Public Policy as Decisions Contains Moral Consequences for Social Justice. Social justice refers to society or the state which can function as both subject and object. On the one hand, the concept of social justice requires the state to realize general welfare and distribute its burdens and benefits to citizens proportionally while helping weak members, and on the other hand it obliges citizens to help society or the state in order to achieve its goals.

The principle of certainty in public policy has a form that can be used as a guideline in all life in society, nation and state. The form of policy is guidelines and guidelines to be implemented as they should, otherwise there will be sanctions that follow. The form of policy is that it can be implemented as a law that is binding on all citizens of the country.

In connection with the principle of feasibility, in the political and administrative dichotomy paradigm as proposed by Wilson, it is emphasized that the government has two distinct functions of government, namely a political function and an administrative function.

The political function has to do with policy making (public policy making) or statements of what the State wants (has to do with policies or expressions of the state will), while

The administrative function is concerned with the implementation of these policies (has to do the execution of these policies). Thus, the power to make public policies rests with political power (political master), and implementing these political policies is the power of state administration. However, because the state administration has the authority to implement political policies, which is generally called discretionary power or the freedom to interpret political policies in the form of programs and projects, the question arises as to whether there is a guarantee and how to guarantee that this authority is used "correctly". and not "wrongly" or "good" and not "badly".

Several broad public policy objectives can be political, economic, social and legal. In the political sphere, public policy becomes a medium for distributing values in the form of goods or services aimed at the community. Meanwhile, in the social sphere, public policy has the aim of ordering people's lives.

The change in levy rates provides fresh air for the Department of Trade and Industry to be able to achieve the targets that have been determined. Changes in levy rates are one of the supporting factors in achieving the market service levy target in Majalengka Regency. However, it is the duty of the Department of Trade and Industry to provide information to traders (retribution is mandatory) so that they remain orderly and do not cause new problems. Below the author will show the tariff changes made and the realization of market service levy income from the 2019 to 2023 fiscal year which did not reach the target, as in the table:

NO	PAD	TARGET /TAHUN					
		2019	2020	2021	2022	2023	2024
1	RETRIBUSI PASAR KADIPATEN	883.155.000	907.001.025	907.001.025	907.001.025	907.001.025	846.000.000
2	RETRIBUSI PASAR SINDANGKAS	748.235.000	862.759.575	862.759.575	862.759.575	862.759.575	738.000.000
3	RETRIBUSI PASAR TALAGA	581.847.000	676.588.330	676.588.330	676.588.330	676.588.330	603.000.000
4	RETRIBUSI PASAR PRAPATAN	528.327.000	619.437.795	619.437.795	619.437.795	619.437.795	545.300.000
JUMLAH		2.741.564.000	3.065.786.725	3.065.786.725	3.065.786.725	3.065.786.725	2.732.300.000
		REALISASI					
		2019	2020	2021	2022	2023	2024
1	RETRIBUSI PASAR KADIPATEN	365.149.000	320.051.000	315.320.000	325.012.000	337.112.000	309.634.000
2	RETRIBUSI PASAR SINDANGKAS	311.663.000	289.254.000	282.972.000	283.051.000	275.905.000	243.844.000
3	RETRIBUSI PASAR TALAGA	244.472.000	222.182.000	218.313.500	229.833.000	245.031.000	245.323.000
4	RETRIBUSI PASAR PRAPATAN	227.595.000	207.046.000	206.600.000	199.230.000	221.464.000	208.270.000
JUMLAH		1.148.879.000	1.038.533.000	1.023.205.500	1.037.126.000	1.079.512.000	1.007.071.000
		KENAIKAN PENURUNAN					
		2019	2020	2021	2022	2023	2024
1	RETRIBUSI PASAR KADIPATEN	45.098.000	4.731.000	9.692.000	12.100.000	27.478.000	27.478.000
2	RETRIBUSI PASAR SINDANGKAS	22.409.000	6.282.000	79.000	7.146.000	32.061.000	32.061.000
3	RETRIBUSI PASAR TALAGA	22.290.000	3.868.500	11.519.500	15.198.000	292.000	291.000
4	RETRIBUSI PASAR PRAPATAN	20.549.000	446.000	7.370.000	22.234.000	13.194.000	13.194.000
JUMLAH		110.346.000	15.327.500	28.660.500	56.678.000	73.025.000	73.024.000
		PROSENTASE (%)					
		2019	2020	2021	2022	2023	2024
1	RETRIBUSI PASAR KADIPATEN	41,35	35,29	34,77	35,83	37,17	36,60
2	RETRIBUSI PASAR SINDANGKAS	41,65	33,53	32,80	32,81	31,98	33,04
3	RETRIBUSI PASAR TALAGA	42,02	32,84	32,27	33,97	36,22	40,68
4	RETRIBUSI PASAR PRAPATAN	43,08	33,42	33,35	32,16	35,75	38,19
JUMLAH		41,94	33,87	33,37	33,83	35,21	36,86

Sumber : Dinas Perdagangan dan Perindustrian Kabupaten Majalengka

According to the Head of the Markets Division of the Trade and Industry Service, realization from 2019 to 2023 did not reach the target due to the policy of the Trade and Industry Service to set targets too high. To increase the realization of market service levies, maximum market services are needed so that market levy withdrawals increase, because the places provided by the Regional Government for trading are very suitable, but market services that are less than optimal will have an impact on the decline of traditional markets for both traders and buyers and have implications as well. Due to the decline in local original income, it is possible that the type and number of regional levies will disappear, where on average traditional markets use regional assets. According to Arizaldi (2009), the factors that determine the success of receiving levies, including market levies, are the subject (number of traders), object (area of kiosks, booths and open grounds), tariff and collection performance (efficiency and effectiveness of collection) of market levies. Factors that influence market service levies according to Soejanto (in Raga, 2011) include levy rates, service quality, understanding of levies, and willingness to pay levies.

2. Conformity to Legal Norms in Regional Regulation Number 7 of 2023

Stufenbau theory (tiered norm theory) by Hans Kelsen states that the legal system is a ladder system with tiered rules where the lowest legal norms must adhere to higher legal norms and the highest legal norms (such as the constitution) must adhere to higher legal norms. the most basic (grundnorm).

Must not conflict with the norms above. Kelsen describes a legal system as a system of norms that are interconnected with each other (interlocking norms) which move from a general norm (the most general ought) to a more concrete norm (the most particular or concrete). This will ultimately lead to grundnorm. The relationship and hierarchy between grundnorms and other norms are as follows:

“Grundnorms-norms-subnorms”

For those in the legal field, the most important thing in the implementation of legal life is the source of law in the formal sense. The source of law in the material sense is only considered if it is deemed necessary to know the origin of the legal rule. Talking about formal sources of law in Indonesia, we will always place the 1945 Constitution as the main source of law. We then usually sort the formal legal sources regarding the area of regional finance, which are as follows:

1. 1945 Constitution (especially article 23)
2. Laws in the field of State (regional) finance, consisting of:
 - a. Laws that specifically regulate substantive regional financial administration, such as the Law on State Finances, the Law on State Treasury, and the Law on Auditing Management and Accountability of State Finances.
 - b. Laws which regulate a section regarding regional finances or are the basis for regulating regional finances, such as the Law on Regional Government and the Law on the National Development Planning System.
 - c. Laws that regulate elements of regional financial support, Laws concerning Financial Balance between the Central Government and Regional Governments, as well as Laws concerning Regional Taxes and Regional Levies.
 - d. Other supporting laws, namely other laws that are related and have a lot to do with regional financial activities, for example:
 - 1) Laws that regulate business entities, such as the Law on Regional Companies, the Law on State-Owned Enterprises, the Law on Cooperatives, and the Law on Limited Liability Companies;
 - 2) Laws that regulate other economic activities, such as the Law on Capital Markets (relating to investment and regional bonds);
 - 3) Laws relating to collateral, such as: Law concerning Mortgage Rights over Land and Objects related to Land (relating to regional loans); and other laws.
3. Regional Regulations

Regional regulations are the source of regional financial law because they have been regulated in such a way, the regulations must be contained in both forms of legal products. As one example, the APBD is determined annually by regional regulations, while its elaboration is regulated in the form of regional head regulations.

The market as a place where the buying and selling process takes place plays a very important role in driving the speed of the community's economy, so it needs to be managed in a planned, integrated, regular and orderly manner. Market management aims to provide services for the community in the form of providing market facilities that can support the implementation of a comfortable and safe buying and selling process, so that market management can be more efficient and successful in making this happen. A market that is comfortable and safe for the buying and selling process requires regulations to regulate it. Therefore, the regional government of Majalengka Regency issued a policy in the form of enacting Majalengka Regency Regional Regulation Number 7 of 2023 concerning Market Management in Majalengka Regency. This Regional Regulation is the legal basis for the regulation, guidance, control and supervision of market activities, both traditional markets, private markets and village markets, so that in the future traditional markets, private markets and village markets can work together to increase the pace of the community's economy.

So there is a link between regional policy theory and market service levies. Regional policies are not defined in general provisions in Law Number 23 of 2014 concerning Regional Government, but the explanation only explains that regional policies are Regional Regulations, Regional Head Regulations and Regional Head Decrees which are contained in the Explanation of Article 17 and the Explanation of Article 22 of the Law. Law Number 23 of 2014 concerning Regional Government.

In principle, policy implementation is a way for a policy to achieve its goals. Van Meter and Van Horn in Budi Winarno's book define the implementation of public policy as actions in previous decisions.

Implementation is understanding what actually happens after a program is declared effective or formulated. It is the focus of attention of policy implementation, namely the events that arise after the ratification of State policy guidelines which include both efforts to administer it and to cause real consequences or impacts on society or events.

The explanation above explains that policy implementation will not begin until the goals and targets are determined or identified by policy decisions. So implementation is a process of activities carried out by various actors so that in the end they will get a result that is in accordance with the goals or objectives of the policy itself. Although in practice there is a discrepancy between the target policies issued by the Department of Trade and Industry and the actual results.

Since the enactment of Law Number 22 of 1999 which was amended by Law Number 32 of 2004 and most recently amended by Law Number 23 of 2014 concerning Regional Government, Indonesia has entered a new stage of governance. Decentralization and autonomy are expected to be the right solutions to various problems in the region. The basis of decentralization is to bring services closer to the people. With a decentralized system, public services become easier to realize considering the closeness between service providers and service users. Moreover, considering that Indonesia is an archipelagic country that is difficult to reach and each region has different characteristics.

There is a link between market service levies and the Regional Autonomy Theory, which means that every policy issued by the Regional Government is based on Regional Regulation Number 7 of 2023. An autonomous region is a legal community unit that has regional boundaries that has the authority to regulate and manage government affairs and the interests of the local community according to own initiative based on aspirations within the system of ties of the Unitary State of the Republic of Indonesia.

IV. CONCLUSION

Based on the results of the research and discussion, it can be concluded that the realization of market service levies from 2019 to 2023 did not reach the target because the Regional Government provided policies for targets that were too high, resulting in a decrease in local original income. On average, traditional markets use regional assets. According to Arizaldi (2009), the factors that determine the success of receiving levies, including market levies, are the subject (number of traders), object (area of kiosks, booths and open grounds), tariff and collection performance (efficiency and effectiveness of collection) of market levies. Factors that influence market service levies according to Soejamto (in Raga, 2011) include levy rates, service quality, understanding of levies, and willingness to pay levies. And it can be concluded that the market service levy policy has a big influence on local revenue.

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