Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

Analysis Of Non-Tax State Revenue Calculation: Case Study At Nizam Zachman Ocean Fishing Port Referring To PP 85/2021

Shantika[1], John Pieris[2], Diana Ria Winanti Napitupulu[3]
[1,2]Students of the Law Study Program Master Program of the Postgraduate Program of the Christian University of Indonesia, [3]Lecturer of Law Study Program Master Program Postgraduate Program of Christian University of Indonesia

Article Info
Keywords:
Non-tax,
Fisheries,
Nizam Zachman

ABSTRACT
This study has the main objective to explore and analyze the method of calculating non-tax state revenues for Mooring and Hygiene at the Nizam Zachman Ocean Fishing Port, with reference to Government Regulation Number 85 of 2021. In addition, this study also aims to explore and analyze non-tax state revenue optimization strategies, with a special focus on efforts to minimize potential losses at the Nizam Zachman Ocean Fishing Port. The research method applied is sociological empirical legal research with legal, case, historical, comparative, and conceptual approaches. The results showed two aspects of conclusions, first, related to the calculation of Non-Tax State Revenue (PNBP) for Mooring and Cleanliness at the Nizam Zachman Ocean Fishing Port, which has followed the formula based on Government Regulation No. 85 of 2021. The value of mooring services varies according to the Gross Tonnage (GT) of the ship, and the calculation of cleanliness involves the GT factor of the ship and the number of days. Second, optimization of fisheries business requires improvement in calculation formulation, emphasis on operational governance to reduce potential losses, and the search for new levy opportunities by considering Fisheries Management Areas (WPP) as a representation of fishing areas and fish resource potential, as well as the Non-Fisheries Product Collection Tax State Revenue (PNBP PHP) policy.

Corresponding Author:
Shantika
Students of the Law Study Program Master Program of the Postgraduate Program of the Christian University of Indonesia
tic001uki@gmail.com

INTRODUCTION

Currently, the collection of Non-Tax State Revenue (PNBP) at the Ministry of Maritime Affairs and Fisheries (MMAF) refers to several regulations, including Government Regulation Number 85 of 2021, Regulation of the Minister of Maritime Affairs and Fisheries Number 38 of 2021, Regulation of the Minister of Maritime Affairs and Fisheries Number 47/Permen-KP/2016, and Permendag No. 13/2011. This study aims to identify ways to improve the performance of capture fisheries business activities by taking into account the type of fishing fleet, resource sustainability, and applicable regulations. The optimization strategy involves improving the calculation formulation, modifying or changing the calculation formulation, and improving the

Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

implementation of operational governance. In addition, the study looks for opportunities for new levies that can be made.

The PNBP PHP optimization efforts considered are not only aimed at raising as much funds as possible, but also to request returns on the utilization of resources in the public interest. PNBP, along with taxes, becomes a state mechanism to safeguard resources sustainably while ensuring fairness to citizens. The relatively constant increase in taxes and PNBP value should not be used as the main indicator to increase PNBP quickly, because too large levies can cause business inefficiencies which ultimately harm economic development. On the other hand, in supporting the increase in marine fisheries production, the existence of a "Fishing Port" is very important. Fishing ports act as centers for fisheries economic development in terms of production, processing, and marketing, both locally, nationally, and internationally. With effective fisheries management, catching, processing, and marketing operations can run more smoothly.

Fishing ports have a role that involves various aspects, especially as a working environment for public services. Therefore, there needs to be a complete government regulation to regulate the position, function, management, and use of fishing ports, as well as determine their purpose and authority. Marine and fisheries institutions are formed to achieve the established marine and fisheries development goals.

Various patterns of marine and fisheries institutions, such as integrated fisheries management, community-based fisheries management, and partnership-based fisheries management between the government, private sector, and community, have been developed. However, until now, these patterns have not succeeded in achieving the level of sustainability expected in society. The determination of fisheries as the main driver of policy of the Ministry of Marine Affairs and Fisheries reflects the hope that fisheries will become one of the driving forces of development. However, in reality, fisheries, in addition to providing hope, also face a number of problems that need to be overcome.

METHODS

The research method applied in this sociological empirical legal research is to use legal, case, historical, comparative, and conceptual approaches, to answer two main focuses, namely: to explore and analyze the method of calculating non-tax state revenues Mooring and Cleanliness at the Nizam Zachman Ocean Fishing Port, with reference to Government Regulation Number 85 of 2021, as well as to explore and analyze revenue optimization strategies non-tax state, with a particular focus on efforts to minimize potential losses at the Nizam Zachman Ocean Fishing Port. The primary data obtained are from observations made at the Nizam Zachman Ocean Fishing Port, located at the Nizam Zachman Ocean Fishing Port, located on Jl. Tuna V No.20, RT.20/RW.17, Penjaringan, Penjaringan District, North JKT, Special Capital Region of Jakarta 14440; and direct interviews with relevant parties.

Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

ANALYSIS AND DISCUSSION

About Calculations

Non-Tax State Revenue (PNBP) has three types of revenues, namely Fisheries Concession Levies (PPP), Fishery Product Levies (PHP), and Service Levies. PPP and PHP are PNBP from the natural resources sector, while the Service Levy comes from services in the fisheries and port sectors such as fishing grounds, infrastructure, laboratory tests, training, GIS, and certification. PPP is imposed on fishery businesses that apply for or extend fishing business licenses, transport vessel permits, and rumpon installation permits. While PHP is related to the issuance or renewal of fishing permits for fishing vessels. PPP and PHP levies apply periodically throughout the year as a requirement to obtain permits for fishing businesses with a vessel tonnage of >30 GT in the Indonesian fisheries management area and the EEZ sea. For <30 GT vessels, the authority lies with the local government.

Researchers realize that the calculation of PNBP levies in PP 85/2021 has a slightly different scheme from PP 75/2015, especially related to the Fish Benchmark Price which still follows Permendag No. 13/2011. The increase in tariffs for various types of services is very burdensome for fishermen, considering that the number of catches and their productivity continue to decline every year.

Changes in the definition of small fishermen, especially related to the size limit of Gross Tonnase (GT), according to the author need to be done to make it easier for small fishermen to get protection from the State. The government must ensure the impact of the PNBP levy increase, especially for small fishermen, and guarantee their protection rights.

On the other hand, the PP stipulates that the Pre-Production Fisheries Product Levy is imposed on Capture Fisheries Business Actors who apply for permits for new or extended fishing subsectors, and they are given base ports that have not met the post-production withdrawal requirements.

As is known, the PNBP rules for Post-production Fisheries Product Levies are regulated in Government Regulation (PP) Number 85 of 2021 concerning Types and Rates of Non-Tax State Revenues at the Ministry of Marine Affairs and Fisheries. The determination of Post-Production PNBP aims to provide fairness, where the Fishery Product Levy (PHP) is now calculated based on the volume of fish production after fishing, no longer based on vessel productivity before fishing operations. Post-production PNBP withdrawal uses the calculation of the tariff index (percent) multiplied by the value of fish production when landed (Rp). The tariff index for vessels catching up to 60 GT is 5 percent, while ships above 60 GT is 10 percent. Fishermen argue that the 10 percent tariff index needs to be adjusted. In response, the Ministry of Marine Affairs and Fisheries (MMAF) proposed a revision of PP Number 85 of 2021, which is in the process of discussion and needs to be promulgated.

PNBP levies consist of three categories, namely pre-production, post-production, and contract systems. The post-production system will be thoroughly implemented at fishing ports from early 2023, replacing the pre-production system. The revision of PP Number 85/2021 was carried out after trials and received input from stakeholders, especially related to objections from fishermen/fishery business actors to the 10% tariff index for vessels above 60 GT. In Government Regulation (PP) Number 85/2021, the calculation of Non-Tax State

Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

Revenue (PNBP) from natural resources (SDA) of fisheries uses a tariff index (%) multiplied by the production value per type of fish when the fish is landed. PP 85 sets a price index of 10% for ships above 60 gross tonnage (GT) and 5% for ships below 60 GT and 60 GT.

The reference price of fish is a marker in determining the production value of fish per type landed. Previously, the reference price of fish was calculated from the gross selling price before deducting operational costs, but now it is calculated from the selling price minus the Cost of Goods Sold (COGS). The benchmark price of fish can be evaluated every 12 months. Currently, the PNBP formulation of fisheries still uses the formula of 10% for vessels above 60 GT and 5% for vessels below 60 GT. PNBP is imposed on vessels that obtain permits from the center, while ships that obtain permits from local governments are subject to retribution in accordance with their respective regional policies. Some argue that the 10% figure is too heavy because it is considered calculated based on gross income or still on board.

When the post-production PNBP scheme is implemented, it is hoped that fishermen will not experience difficulties. This is due to the diversity of literacy levels among captains, where some of them still have low literacy rates. With the implementation of this scheme, it is expected that there will be the use of technology to facilitate the implementation process.

About Optimization

In the context of improving the PHP PNBP calculation formula, an update was made to the Fish Benchmark Price (HPI). HPI currently follows the provisions of Permendag No. 13 of 2011, taking into account the weighted average price of fish in the domestic and export markets. The HPI review involved the price of fish per type of each fishing gear, with suggested price disparities to determine the need for renewal. Furthermore, a simulation of PHP PNBP calculations for each fishing fleet was carried out based on the price of fish caught in 2018. The base price uses the provisions of Permendag No. 13 of 2011, while the price of fish in 2018 and the price of PIPP fish in 2020 are used as comparisons. The total PNBP PHP in 2018 with HPI Permendag No.13 of 2011 reached Rp441.91 billion, while the calculation with HPI from the price of fish landing in 2018 reached a total of Rp1.033 trillion. In addition, calculations with HPI from the PIPP price in 2020 resulted in a total of IDR 1.374 trillion.

Upgrading the Fish Benchmark Price (HPI) in improving the PHP PNBP calculation formula is carried out using shark/cucut caught commodities as an example, because sufficient data is available and complete. To determine the volume of catch, a fishing fleet is used with the composition of the catch including shark/cucut species, such as Oceanic Gill Nets, Liong Bun Nets, and Rawai Basic. In the case of shark/cucut fisheries, the practice of finning and extracting high-value body parts such as liver is often done by fishermen, resulting in the loss of the object of levy because the calculation is currently only on the meat. Shark body parts have their own trading value, and HPI currently does not take into account prices for other body parts. The inability to accommodate prices for these body parts loses the potential PNBP PHP that should be received by the state. It also results in the disposal of low-value body parts, leading to loss of production records for stock studies in nature and opportunities for further use on land.

Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

Fishing business operational costs involve business investment, including permits and fishing equipment, as well as operating costs based on the operating cost structure (*Revenue*) and *Willingness to Pay* (WTP).

- Business Investment
  Fishing business investment includes business licenses and fishing equipment such as boats, fishing gear, rumpon, and lights. The largest investment costs are in shipbuilding and fishing gear, depending on the size of the vessel and the type of equipment used. The dominant investment cost structure in vessel and fishing gear components reached 99.25%, while licensing costs were relatively small, averaging 0.75%.
- Operating Costs
  Operating costs are affected by vessel size, type of fishing gear, and fishing ground distance. The largest operational costs are fuel costs (42.96%), followed by profit sharing for ship crew (4.65%), food supplies (9.76%), maintenance and repair (4.65%), and business licensing (4.43%). The cost of permits varies based on the size of the vessel, the proportion gets bigger with the larger size of the vessel.

The operational cost structure also includes licensing fees, which are relatively small for fishing vessels and vary according to the size of the fishing vessel. The proportion of licensing fees for fishing vessels measuring ≤30 GT is lower, while vessels measuring 61-200 GT have a larger proportion than the average fishing vessel. The cost of fuel in the operation of ≤30 GT fishing vessels is still low because they can use subsidized fuel, in contrast to >30 GT vessels which must use industrial fuel. The highest proportion of fuel costs occur on fishing vessels measuring >30-60 GT because they have shorter operating times, require intensive mobility from port to fishing ground, and require more fuel.

Fishing business income is very volatile, depending on the volume and selling price of the caught fish. A big risk can be seen from the uncertainty of operating income which is influenced by natural factors such as weather and fishing season. Revenue is not always related to the size of the ship, as small ships can have larger revenues than large ships, depending on a variety of factors.

The fishing business is capital and labor intensive. Operating costs, especially for >30 GT vessels, are quite large, proportional to operating income. Lack of catch or non-conformity with the target can lead to losses in the course of capture. Financial analysis shows a higher level of efficiency for ≤30 GT vessels than >30 GT vessels. The highest average profit is obtained from vessels of 61-200 GT size, although the operating costs are also high. The longest return on investment occurs on ships measuring 61-200 GT, due to the greater investment value. The >30-60 GT vessel has the lowest average profit and R/C value, indicating high operating costs, especially for fuel.

Cash flow analysis shows that fishing with ≤30 GT vessels has better results compared to >30 GT vessels. The average IRR and Net B/C for ≤30 GT vessels reached 58.28% and 2.69. Although the highest NPV value is found on vessels 61-200 GT, the large investment cost on the vessel affects the value of IRR and Net B/C. Thus, fishing business activities with vessels ≤30 GT are considered more efficient and provide the greatest return benefits.

Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

Analysis of fishing effort sensitivity is carried out with the switching value of input costs and a decrease in output until NPV reaches zero. The results show that businesses are more vulnerable to a decrease in catches than an increase in fuel costs. The availability of fish resources is a key factor, emphasizing the importance of sustainable optimal utilization. Currently, fishing with ≤30 GT vessels is more resilient, perhaps due to licensing incentives and the use of subsidized fuel that is still allowed.

Fishing business licensing costs currently account for 4.43% of total operating expenses, 3.71% of operating revenues, and 28.51% of operating profits. This shows that fishing business requires significant capital. Licensing fees include SIPI/SIKPI, ship annual pass, shipworthiness certificate, safety certificate, VMS fee, radio certificate, certificate book, health book, rat-free letter, sea work agreement, seafarer's book, and BPJS ABK. The largest component is the cost of SIPI/SIKPI, reaching 67.74%.

Improving PNBP (PHP) collection governance focuses on optimization by minimizing potential losses. Several related governance issues involve the operationalization of regulations related to vessel productivity, PNBP collection, fish benchmark pricing (HPI), and acceleration of permit management.

a. Operationalization of Regulation KP No. 86/2016
    1) It is necessary to adjust the proportion of catch to the season of fish to avoid potential loss of PHP PNBP.
    2) Evaluation and updating of ship productivity indices to reflect technological developments and current conditions.
b. Operationalization of KP Candy. No.38/2015
    1) PHP PNBP calculations should be based on the volume of catch landed rather than the GT size of the vessel.
    2) PHP PNBP collection time should be done after the capture operation to avoid potential loss due to changes in the calculation base.
c. Operationalization of Permendag No.13/2011
    1) The need to upgrade the HPI that is almost 10 years old to reflect the increase in market prices.
    2) Improvements by taking into account the price of various parts of the fish body to minimize potential loss of PHP PNBP and encourage continued utilization on land.

Improvement of the licensing mechanism, especially in accelerating the issuance of Fishing Permits (SIPI), is the main focus to overcome obstacles related to fishing operational times that must be in accordance with the fishing season. To improve efficiency, harmonization and synergy between ministries and institutions are needed, through the establishment of a multi-ministerial collaboration forum. The distribution of authority between the central and regional governments also needs to be clarified so that the verification process does not interfere with the operation of the fishing fleet. Simplification of licensing through One-Stop Service can be a solution to improve service efficiency. Evaluation of the validity period of SIPI, which is currently one year, is important, taking into account the condition of fish resources, fishing periods, principles of practicality, and business efficiency. The proposal

Jurnal Ekonomi
Volume 13 , Number 02, 2024, DOI 10.54209/ekonomi.v13i02
ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

of capture fisheries entrepreneurs to extend the validity period of SIPI to 3-5 years can be a positive step in supporting the sustainability of the fisheries sector.'

In addition to what the researchers have described above, there are still ways of optimization through new resource-based levies and their implementation in optimizing PHP PNBP from this analysis, there are at least four key steps that need to be taken so that the recommendations can be implemented. First, it is necessary to improve the aspect of policy support as a first step. Second, the licensing mechanism needs to be improved to ensure smooth operations. Third, data collection of fishing results needs to be updated and improved. Finally, the governance of marine waters surveillance needs to be harmonized to improve the effectiveness of supervision.

CONCLUSION

Based on the research that has been done, researchers can draw the following conclusions: Calculation of Non-Tax State Revenue (PNBP) for Mooring and Cleanliness at Nizam Zachma n Ocean Fishing Port: 1) The PNBP calculation method is based on Government Regulation Number 85 of 2021. 2) The calculation of the value of mooring services for ships differs based on the GT (*Gross Tonnage) class of* the ship. 3) For fishing vessels above 100 GT, the calculation of the value of mooring services uses the formula of ship length x Rp. 4,000.00 x ethmal / day. 4) The calculation of the value of fishing vessel cleaning services involves hygiene factors (100), Vessel GT, and number of days. Optimization of Capture Fisheries Business: 1) It is necessary to optimize capture fisheries business by considering the fishing fleet and its regulations/reference policies. 2) Optimization efforts involve refining the existing calculation formulation, modifying, and/or changing the calculation formulation. 3) Improvement and/or improvement of operational governance is considered key to minimizing potential losses. 4) The importance of looking for new opportunities and potential levies by considering Fisheries Management Areas (WPP) as a representation of fishing areas and fish resource potential (SDI), as well as the characteristics of capture fisheries businesses and the operationalization of policies related to PNBP PHP (Non-Fisheries Product Collection Tax).

REFERENCE

H. Juhaya S. Praja, Legal Theory and Its Applications, Bandung, CV Pustaka Setia, 2014).

I.H. Hijmans, in Het recht der werkelijkheid, in Herlien Budiono, Principles of Balance for Indonesian Treaty Law-Treaty Law Based on Indonesian Wigati Principles, Bandung: PT. Citra Aditya Bakti, 2015.

Peter Mahmud Marzuki, Legal Research, Revised Edition, Prenadamedia Group, Jakarta, 2014.

Sahya Anggara, State Administration Law, Bandung: Pustaka Setia, 2018.

Constitution of the Republic of Indonesia Year 1945.

Government Regulation Number 85 of 2021 concerning Types and Rates of Non-Tax Types of State Revenues applicable to the Ministry of Marine Affairs and Fisheries.

Regulation of the Minister of Marine Affairs and Fisheries Number 38 of 2021 concerning Requirements and Procedures for Imposing Tariffs on Types of Non-Tax State

Revenues Applicable to the Ministry of Marine Affairs and Fisheries Derived from the Utilization of Fisheries Natural Resources.

Regulation of the Minister of Marine Affairs and Fisheries Number 47/Permen-KP/2016 concerning the Utilization of Aquatic Protected Areas.

Permendag No. 13/2011 concerning Determination of Fish Benchmark Prices (HPI) for the Calculation of Fisheries Product Levies.

Cahya Palsari, "Introductory Study of Legal Science: The Purpose and Function of Legal Science as a Fundamental Basis in Passing Court Decisions", e-Journal of the Judicial Community of Ganesha University of Education, Legal Studies Program (Volume 4 Number 3 November 2021).

Fence M. Wantu, "Antinomy in Law Enforcement by Judges". Periodical Journal of Mimbar Hukum, Vol. 19 No. 3 October 2007, Faculty of Law, Gadjah Mada University, Yogyakarta, 2007.

Garnaut, R. and Clunies-Ross, A., 1975. Uncertainty, Risk Aversion and the Taxing of Natural Resource Projects, The Economic Journal, 85(338).

Kusdiantoro, et al., "Performance of Capture Fisheries Development in Indonesia", Scientific Bulletin "MARINA," Socio-Economic Marine and Fisheries, Vol. 5 No. 2 Year 2019.

Maria S.W. Sumardjono, "Legal Certainty in Land Registration and Its Benefits for Banking and Property Business, "Paper delivered in a seminar on new policies in the field of land, impacts and opportunities for property and banking business", Jakarta, August 6, 1997.

Moh. Mahfud MD, Law Enforcement and Good Governance, Material at the National Seminar "Time for Conscience to Speak" organized by DPP Partai HANURA, Constitutional Court, Jakarta, January 8, 2009.

Nur Agus Susanto, Axiological Dimensions of the "ST" Case Decision Review Decision Number 97 PK / Pid.Sus / 2012, Judicial Journal Vol. 7 No. 3 December 2014.

Rusmilyansari, "Institution of Capture Fisheries Resource Management Based on Conflict Resolution in South Kalimantan", Marine Fisheries, Vol. 2, No. 2, November 2011.

Samudra Putra Indratanto, Nurainun, and Kristoforus Laga Kleden, "The Principle of Legal Certainty in the Implementation of Constitutional Court Decisions in the Form of State Institution Regulations and Government Regulations in Lieu of Law," Journal of Legal Sciences, No. 1 (2020).

Grimsrud, Kristine; Lindholt, Lars; Greaker, Mads. “Resource Rent in Norwegian Fisher¬ies-Trends and policies”. Working Paper 01/2017. The CREE Centre and The Research Council of Norway, University of Oslo, 2017.

Grimsrud K., Lindholt L. and Greaker M. 2017. Resource Rent in Norwegian Fisheries - Trends and policies. Working Paper 01/2017. The CREE Centre acknowledges financial support from The Research Council of Norway, University of Oslo and user partners. ISBN: 978-82-7988-239-8. ISSN: 1892-9680. http://www.cree.uio.no

Samudera Nizam Zachman Fishing Port Jakarta Directorate General of Capture Fisheries, "History of Fishing Ports", https://kkp.go.id/djpt/ppsnzj/page/1044-sejarah-pelabuhan-perikanan, accessed April 4, 2023.