Impact Analysis of Law No. 9 of 2018 in Administration of Tariff Service Non-Tax Revenue in Indonesia

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ABSTRACT

The enactment of Law 9 of 2018 marked a significant shift in the management of non-tax revenue in Indonesia, replacing a two-decade-old law. This study delves into the implications of this legal transformation on non-tax revenue tariffs, focusing on the effects of tariff simplification and process enhancements. Employing a qualitative method, the research draws on archival records from periods before and after the law's implementation. The findings underscore the pivotal role of Law 9 of 2018 in structuring regulations, streamlining tariff administration, and enhancing revenue management practices. The simplified tariff structure is anticipated to bolster compliance and efficiency, ultimately leading to improved revenue collection. A more refined regulatory framework not only facilitates revenue generation but also fosters a conducive environment for effective revenue management. The study reveals that the legislative changes brought about by Law 9 of 2018 have ushered in transformative effects on non-tax revenue management. This emphasizes the necessity of combining qualitative insights with quantitative data for a comprehensive understanding of the multifaceted impacts of regulatory shifts. In essence, the new legal framework has laid the groundwork for a more efficient and strategically guided non-tax revenue administration in Indonesia.

ABSTRAK
Penerapan Undang-Undang Nomor 9 Tahun 2018 menandai perubahan signifikan dalam pengelolaan PNBP di Indonesia, menggantikan undang-undang yang sudah berusia dua dekade. Studi ini menggali implikasi transformasi hukum terhadap tarif PNBP, dengan fokus pada dampak penyederhanaan tarif dan peningkatan proses. Dengan menggunakan pendekatan metode kualitatif, penelitian ini memanfaatkan catatan arsip dari

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periode sebelum dan sesudah penerapan undang-undang tersebut. Temuan-temuan ini menggarisbawahi peran penting Undang-Undang Nomor 9 Tahun 2018 dalam menyusun peraturan, menyederhanakan administrasi tarif, dan meningkatkan praktik pengelolaan pendapatan. Struktur tarif yang disederhanakan diharapkan dapat meningkatkan kepatuhan dan efisiensi, yang pada akhirnya akan meningkatkan pengumpulan pendapatan. Kerangka peraturan yang lebih baik tidak hanya memfasilitasi perolehan pendapatan namun juga menciptakan lingkungan yang kondusif bagi pengelolaan pendapatan yang efektif. Studi ini mengungkapkan bahwa perubahan peraturan perundang-undangan yang ditimbulkan oleh UU 9 Tahun 2018 telah membawa dampak transformatif terhadap pengelolaan PNBP. Hal ini menekankan perlunya menggabungkan wawasan kualitatif dengan data kuantitatif untuk memahami secara komprehensif dampak beragam perubahan peraturan. Intinya, kerangka hukum baru ini telah meletakkan dasar bagi administrasi penerimaan negara bukan pajak yang lebih efisien dan terarah secara strategis di Indonesia.

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INTRODUCTION

As a developing nation, Indonesia heavily relies on tax revenue to fund its activities and promote development for its citizens. In supporting development carried out by the Government, additional options are needed regarding state revenue. By diversifying the revenue streams, Indonesia can reduce its dependency on tax revenue and achieve a more balanced and robust financial system to support its activities and development plans; non-tax revenue is one of the options (Kusuma, 2021).

Non-tax revenue has nearly always increased over the past few decades. In addition, its proportion of total revenue is constantly growing. This highlights non-tax revenue's significance and optimization potential as a significant state revenue source. To address the challenges associated with non-tax revenue management and to align with economic, social, and technological advancements, the Indonesian Government and the DPR (People's Consultative Assembly) enacted the Law 9 of 2018, which replaces the obsolete Law 20 of 1997 that had been in effect for more than two decades.

The Law 9 of 2018 outlines four critical characteristics of non-tax revenue: levies, benefits, services, and resource utilization. Among these characteristics, services are vital in administering non-tax revenue (Ministry of Internal Affairs, 2022). Public service providers are responsible for delivering products, services, and administrative support to ensure the well-being and satisfaction of the population. The service industry in Indonesia holds great significance in generating non-tax revenue. Indartomo (2020) acknowledged the pivotal role played by this sector in the country's economic growth and development: between 2018 and 2021, service non-tax revenues were quite stable, around thirty percent of total non-tax revenue. The service industry encompasses many sectors, including tourism, hospitality, transportation, telecommunications, and more.

No	Result Comparation	
	Old 1997 Law	**New 2018 Law**
1	Does not regulate the categories and rates of PNBP in detail. The regulations derived from PP 22 of 1997 regulate only general categories.	Regulates in detail the types and rates of PNBP with several derivative regulations (PP 69 of 2020 and PMK 113 of 2020)
2	The number of types and rates becomes uncontrollable because there is no evaluation (DJA, 2017)	It is more controlled because there is an evaluation at the time of submission and implementation, stated in article 18 PP 69 of 2020
3	Not creative in the preparation of tariff types, because they tend to be repeated. In one agency, different divisions can generate the same type and rate of PNBP (Koerba, 2019)	Be cautious when submitting new types and tariffs, as the mechanism for discussion is more thorough when submitting with the intention of reducing the types of tariffs in circulation (Article 25 PP 69 of 2020).
4	A lot of potential revenue is lost because several types of PNBP have no legal basis due to not being selective in the preparation of types and rates (Dinarjito, 2017)	Attempting to optimize revenue potential without neglecting the simplification of types and tariffs.

Table 1 Comparison between Old Law and New Law (Source: Authors)

The quality and accessibility of services directly influence the well-being and satisfaction of the population. To promote the growth of the service industry, the Government should create an enabling environment through favorable policies, infrastructure development, and regulatory frameworks. By attracting investments and encouraging the expansion of the service sector, the Government can enhance employment opportunities, drive economic prosperity, and ultimately increase non-tax revenue generation.

Implementing the Law 9 of 2018 marked an undeniable new era in the administration of non-tax revenue to resolve obstacles to efficient management. In terms of non-tax revenue management in Indonesia, the simplification of classifications and tariffs and the formulation of tariff regulations are significant issues. Due to the numerous violations in non-tax revenue service practices, such as levies without a legal basis, this issue inhibits the Government from maximizing both state revenue and community service speed and efficiency.

This study analyzes the implementation of the new Law in 2018 and its impact on the administration of service non-tax revenue tariffs in Indonesia. Before issuing the most recent regulation, the system governing non-tax revenue rates in Indonesia lacked clarity and coherence. This resulted in a proliferation of tariffs and classifications within non-tax revenue services. In addition, the formulation of tariffs took an extended period, and the distribution of authority was unclear. These two factors are elaborated upon in the following section.

First, the type and tariff simplification for non-tax revenue presents a challenge. Simplifying non-tax revenue categories and rates facilitates administration and comprehension in collecting state revenues. Inefficient revenue collection in Indonesia has been hampered by multiple tariff categories and burdensome administrative procedures (Koerba, 2018). Reducing the number of non-tax revenue tariff types will make it simpler for service users and other parties to comprehend and pay the required rates. On the other hand, administrative processes, such as monitoring, calculating, and reporting revenue, are becoming more structured and simpler to execute because managing numerous types of tariffs is no longer necessary.

Nonetheless, by introducing the Law 9 of 2018, the Government has taken significant measures to address these obstacles. Applying derivative regulations from the Law is anticipated to serve as the basis and impetus for resolving this issue. The Law seeks to optimize and streamline tariff setting, thereby streamlining and enhancing the process. Thus, government revenue collection can be increased by reducing the number of tariff categories and removing superfluous complexities (Alika, 2018).

The next obstacle is the process of crafting tariff regulations. Streamlining administrative procedures following the new Law reduces regulatory obstacles, enabling more efficient implementation and enforcement. Under the Law 20 of 1997, determining non-tax revenue rates tended to take a long time. This is due to the lengthy process starting from proposing, discussing, and choosing, which takes a long time. Under the previous Law, the

administrative procedure for setting tariffs, unclear flow and division of roles was time-consuming and often resulted in delays.

On the other hand, service non-tax revenue rates are urgent and require determination quickly. The new law likely provides more flexibility in administrative procedures, allowing for quicker decision-making and adjustments to reach acceptance potential. Thus, this study aims at the effects of implementing the 2018 Law on administering non-tax service revenue tariffs in Indonesia, focusing on tariff simplification and process improvement. In a previous study conducted by Qomar (2018), it was stated that further research is needed to assess how well the implementation of the new law aligns with expectations after being put into practice. Therefore, this study will delve into the implementation of the new regulations in 2018 concerning the types and rates of PNBP services in Indonesia.

To achieve the aim of the study, the following research objectives will be addressed:

- To evaluate how the implementation of Law 9 of 2018 facilitates the categorization and tariff determination of non-tax service revenues in Indonesia.
- Examine the impact of Law 9 of 2018 on the method for calculating non-tax service revenue rates.
- Identify and propose essential factors to consider for future enhancements in this area.

LITERATURE REVIEW

A. Regulatory Reform Impact

Government regulation shapes societies and economies by addressing market failures, safeguarding public interests, and advancing social welfare. As time passes in the application of rules, it is sometimes necessary to make modifications so that the purposes of the Law remain pertinent (Vel, Zakaria, & Bedner, 2017). Changes in government policy in revenue regulation occasionally indicate that the Government wishes to depart from its traditional approach, shifting its focus from revenue collection and the provision of public services to the more distributive challenge of creating fairer and less unequal societies (Qomar, 2019).

Several things caused the Government to change a regulation. First, these regulations are no longer relevant to social and economic conditions. However, not all rules are getting worse (Guasch & Hahn, 1999). For instance, increased income partly explains the increased interest; consumers demand more amenities such as cleaner air and water and better sanitation. Also, government policies stimulate economic growth, protect consumer interests, or ensure fair competition in markets. Second, opinions from experts and references from researchers. Expert advice, scientific research, and data analysis frequently inform government policy decisions (OECD, 1997). New research findings, expert recommendations, or evidence-based health, safety, and revenue-generate studies can

influence regulatory change. With the views of experts, the Government hopes that the new regulation will have much influence.

Furthermore, well-planned measures are necessary for drafting a government regulation. In addition to contemplating various other options, it is essential to consider these rules' potential benefits and costs when formulating a law (Ladegaard, 2001). Communication with interested parties, including the public, is also necessary to obtain feedback, which is crucial for preparing the rules so that significant resistance does not arise during implementation (Suska, 2012). Besides, the most effective regulatory agenda considers the effects of modalities of regulation and equipment. Some initiatives involved are introducing new regulatory oversight bodies within the central Government, adopting a more risk-based approach to governance, and ensuring compliance and law enforcement issues (Parker & Kirkpatrick, 2012).
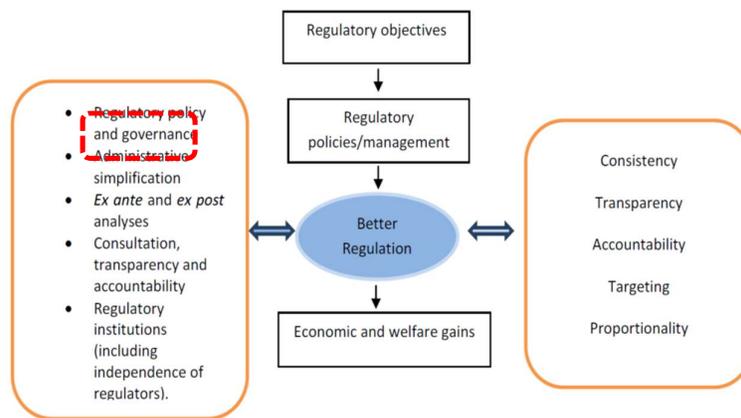

Figure 1: The causal chain and specific regulatory policies (Parker & Kirkpatrick, 2012)

B. Type and Tariff Public Service

Tariff types for public services constitute a distinct concern. There are too many different categories of tariffs, which can confuse payers and administrators. The challenge for governments is to balance their requirements by using regulatory processes as a source of information and a tool for implementing public policies while ensuring that these rules do not consume too much time or money (OECD, 2009). The goal of efforts to simplify is to provide clarity, convenience, and equity for those who utilize public services (Office of Tax Simplification, 2022). By simplifying tariffs, it is anticipated that users will be able to comprehend and access the necessary public services readily.

One of the tariff classification systems used as a reference is the Harmonized System (HS) Nomenclature used by the World Customs Organization. This system classifies and creates a list of names to classify goods and services internationally. The objective is to standardize the method used by international trade. In addition, tariffs and trade control by business and customs actors in each country are other vital issues. The HS is a numeric code that covers approximately 5300 groups of goods grouped by character and function (UNSD,

2023). In addition, they are currently employed by more than 200 countries and account for approximately 98% of global trade (IFCBA, 2018).

Furthermore, clarifying changes are made to how things are classified to make it more precise and accurate. These changes focus on parts of the updated text to eliminate ambiguity and inconsistency. Structural changes are changes to the way the classes are put together. This could mean splitting or combining current subcategories to reflect changes in how products are made or how global trade is changing. Changes to the structure can also be more complicated, like adding new subcategories or making minor changes to a more significant classification hierarchy.

C. The Regulatory Process: Framework and Procedures

Effective policy governance and implementation in many sectors rely heavily on the regulatory process. It establishes the structure and procedures necessary to ensure regulations' development, performance, and enforcement. This section overviews the key stakeholders, the regulatory procedure timeline, and international best practices.

The first is the actor involved in drafting the Law. It is essential to comprehend the cognitive structures and practical ability of the actors involved in producing Law (Saderi, 2005). The various participants in the legislative procedure are the legislators. They consist of members of parliament or legislative councils who propose, debate, and vote on laws, as well as governments who are responsible for drafting and introducing bills in parliament. Moreover, special commissions, special interest groups, and the general public can contribute to, advise, or influence the legislative process through dialogue, consultation, and advocacy. Legislative drafters generally enlist the cooperation of the legislature, the executive, and various other parties to establish effective and sustainable legal policies.

The second factor is the timeline for drafting legislation. The image above depicts how a law cycle is created in general. The schedule for developing legislation can be broken down into some distinct phases (Capone & Noveck, 2017). Initially, the program definition phase entails the creation of proposal documents, strategy documents, and framework documents to define the legislation's direction and objectives. This phase prepares the groundwork for the writing process that follows. Second, the phase of composing is a crucial stage in which ideas and concepts are refined and given legal form. To ensure the exhaustive development of the legislation, various stakeholders, including legislative and executive bodies, engage in extensive discussions and debates.

In addition, there is also a need for regulations that are formulated under conditions of urgency. This addresses needs that must be done immediately but still have a legal. In some countries, these regulations are created to deal with natural disasters or presidential directives. According to (Johnson & Bailey, 2020), during a pandemic, the rules and laws that existed before the crisis were very flexible. This means institutions need to be able to act more quickly if they are to get the best results in an urgent situation. However, agencies often move very slowly and get bogged down in bureaucratic problems. Urgent problems can be linked to the legal shadow needed to generate economic growth to be legal in

practice. Deficiencies in these aspects of the legal environment can undermine economic competitiveness, increase market entry costs, and increase operating costs once a business is established (Rodrik, Subramanian, & Trebbi, 2002).

RESEARCH METHOD

This study uses qualitativein its analysis. Firstly, in examining the impact of a regulation, a comparison between ex-ante and ex-post is one way to see the difference. Realism asserts that proper knowledge of the actual world can be obtained through observation, measurement, and sound scientific methods. In addition, realism is the belief that particular objects (such as numbers, morality, and the physical world) have a life independent of thought and an attitude toward other matters (Honderich, 2005; Miller, 2019). Secondly, how realism is applied is adaptable (McEvoy & Richards, 2006). For instance, when choosing a particular research method or approach to understanding reality, one can select an approach suitable for the research question and the nature of the phenomenon being studied.

Qualitative data techniques utilizing primary interviews and secondary data involve studying pre-existing knowledge, documents, and records to derive insights and enhance understanding. These methodologies will allow the researchers to understand relevant stakeholders' experiences, perspectives, and attitudes regarding implementing the new Law (Nyanchoka, Smith, & Porcher, 2019). Using thematic or content analysis techniques, patterns, themes, and critical findings will be identified and interpreted by analyzing qualitative data (Bazeley, 2009). Thus, this qualitative analysis will provide a deeper understanding of the Law's impact in Indonesia on non-tax revenue.

Data collection for this research was conducted through primary and secondary information. The collecting of data is a pivotal stage within the process of analysis. The integration of primary data and secondary data facilitates a more thorough and profound analysis. Once the primary and secondary data have been gathered, the subsequent stage involves ensuring coherence and connection between the two datasets. The utilization of primary data can serve to corroborate or offer more context to the conclusions drawn from secondary data, and conversely, secondary data can lend support or provide supplementary information to findings derived from primary data. The integration of data from multiple sources allows for a comprehensive analysis of the topic at hand, enabling the identification of patterns or trends that may remain unnoticed if solely relying on a single source. In addition, the integration of primary and secondary data allows researchers to enhance the accountability and reliability of the ensuing findings and interpretations.

Primary data was collected through a qualitative approach, face-to-face individuals with a structured interview. The interview was conducted for 20 – 30 minutes with an in-depth and semi-structured recorded interview. The selection of sources was based on employees who took care of regulatory changes after the new law was enacted. Interviews were conducted with four employees at the PNBP Directorate, from official to staff. Apart from that, to see external views, two samples of correspondents who were considered credible were taken. The table below is a list of questions used in interviews.

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No	Interview Question	Research Question
1	What is the impact of the implementation of Law 9 of 2018 on the simplification of types and rates for non-tax revenue services?	How does implementing the New 2018 Law impact simplify type and tariff service non-tax revenue di Indonesia?
2	What challenges are obstacles in the simplification process?	
3	When compared with the old law, what are the differences regarding the process of preparing non-tax revenue rates?	What is the impact of the New 2018 Laws on the process of drafting service non-tax revenue rates?
4	What strategies are used and what factors become obstacles in the process?	
5	After five years of implementation, what input is needed to improve governance regarding non-tax revenue service types and rates?	What several key inputs can be considered in the future?

Table 2 List of Interview of Question

Next, secondary data encompasses pre-existing documents, notes, recordings, and written materials, necessitating extensive data processing and analysis. Careful selection and accurate processing of these archival sources were undertaken to align with the research objectives and ensure the accuracy and relevance of the collected data (Kabir, 2016). This study looks at data from before the Law was passed (1997–2018) and after it was passed (2018–2023). Firstly, government regulations from various ministries are particularly significant in examining tariff-related matters. To comprehensively assess the impact of tariff simplification, the Directorate General of Budget within the Ministry of Finance will employ an integrated database. Secondly, the ministerial proposal documents submitted to the Ministry of Finance will serve as essential regulatory references for evaluating the implications of the tariff simplification process. Furthermore, multiple ministries' annual reports, records, and notes will bolster the research analysis. The research process will encompass two distinct categories: government regulations and regulations specifically issued by the Ministry of Finance.

RESULT AND DISCUSSION

A. Type and Tariff Simplification

The finding presents two motif sections: clarity in regulation and simplification effort. The first is regulatory clarity. As a result of the passage of Law 9 of 2018, the above non-tax revenue administration agency has modified the type and tariff regulations. Supported by two regulations in the form of government regulations and regulations of the Minister of Finance, it is believed that the regulations regarding types and rates are sufficiently explicit to regulate from submission to supervision. This is distinct from the previous non-tax revenue Law, which lacked specific regulations. Beginning with the background, simplification efforts, effectiveness analysis, and revenue estimates, the format presented in the document for submitting draft regulations adheres to the technical regulations in Finance Minister Regulation 113 of 2021. In addition, based on a survey conducted in 2022

by the Directorate of Non-tax Revenue K/L for stakeholders, a satisfactory number, 3.7 on a scale of 4, was determined to administer categories and rates (PNBP, 2022).

Second, analysis of simplification. For instance, compliance with the withdrawal of revenue from the service sector has increased due to several factors that encourage immediate modifications. The Ministry of Communication, for instance, aims to simplify by grouping non-tax revenue categories with the exact service nature, such as non-tax revenue for testing telecommunication tools and equipment and non-tax revenue for Postal Operations Permits. To simplify tariffs, the nominal tariff on non-tax revenue for Broadcasting Operations Permits was converted to an advalorem tariff (Ilmi, 2022). Previously, the nominal non-tax revenue tariff for Broadcasting Operations Permits included regional tariff details. In addition, the Ministry of Agriculture has reduced from twelve to four the number of appendages required for the re-registration of veterinary medicinal products (Asohi, 2021). The non-tax revenue services for the evaluation, testing, certification, and technical advice are simplified by dividing tariff categories by field of work rather than by testing center (PUPR, 2023).

Several methods can be used by Ministries/Institutions to simplify tariffs as stated in Finance Minister Regulation 131/PMK.02/2021. By comparing the old and new regulations, it was possible to determine how the Ministry simplified the categories and rates of non-tax revenue.

i) Apply additional fees in response to volume increases

To simplify the classifications, the Ministry combines non-tax revenue classes with similar characteristics into larger categories. Then, an identical base rate can be applied to every non-tax revenue cohort member.

ii) Consolidates Identical Types And Rates Adopted By Two Or More Organizational Work Units

This method facilitates the administration of non-tax revenue by combining comparable non-tax revenue units. A single organization can manage these categories collectively by combining non-tax revenue categories with similar or related characteristics

iii) Simplifying the administration of non-tax revenues involves eliminating types and tariffs

Several ministries investigate non-tax revenue categories that have not been realized within the past three years.

iv) Combining non-tax revenue types with the same tariff

This method benefits organizations that conduct experiments using similar-priced instruments and testing materials

v) Changing the Package Calculation Unit to Per Unit Person Daily

This is the method the Ministry uses to simplify the administration of the non-tax revenue related to particular services or facilities. Using this method, fees or fees levied to users of services or facilities are calculated based on the number of individuals using the service or facility daily.

Furthermore, before implementing the research objectives of this study, descriptive statistics were employed to assess the implications of the most recent non-tax revenue law. By comparing the number of tariffs under the old and new laws, it is possible to illustrate the magnitude of the difference. The quantity is calculated by calculating tariffs based on each regulation from the agency used as data.

No	Agencies	Old Regulation	New Regulation	Total Type		Ratio Increase/Decrease
				Old	New	
1	Ministry of Agriculture	PP 35 of 2016	PP 28 of 2023	5.706	526	-91%
2	Ministry of Public Work	PP 38 of 2012	PP 21 of 2023	2.140	269	-87%
3	Ministry of Communication and Informatics	PP 80 of 2015	PP 34 of 2023	821	345	-58%
4	Ministry of Industry	PP 47 of 2011	PP 54 of 2021	4.441	2709	-39%
5	Indonesia Competition Commission	PP 68 of 2015	PP 20 of 2023	6	4	-33%
6	Nuclear Power Agency	PP 56 of 2014	PP 42 of 2022	512	343	-33%
7	Ministry of Home Affairs	PP 64 of 2013	PP 10 of 2023	185	135	-27%
8	Audit Board	PP 76 of 2013	PP 81 of 2021	27	49	81%
9	Ministry of National Education	PP 82 of 2016	PP 22 of 2023	165	386	134%
Average						-53%

Table 3 : The result of data processing of the submission of tariffs to several agencies (Source: Authors)

The table above results from data processing on the number of tariff types. The significant simplification in administering non-tax revenue by various management agencies has led to a notable reduction in tariff categories and rates, as evident in the table. The Ministry of Agriculture experienced the highest reduction, with a remarkable 91% decrease, reducing the number of tariff categories from 5,706 to 526. Similarly, the Ministry of Public Works witnessed a substantial 87% reduction, from 2,140 to 269 tariff categories. The Coordinating Ministry for Communication and Information also contributed to the streamlining effort, reducing over fifty percent from 821 to 345 applicable tariff categories. However, it is worth noting that some ministries, such as the Ministry of Education and Culture and the Audit Board, experienced an increase in applicable tariff categories, despite the overall reduction trend.

Moreover, ministries with significant time gaps of more than five years between the most recent and previous government regulations tended to experience significant decreases in the categories and rates of non-tax revenue of more than 25%. The Audit Board and the Ministry of Education and Culture were the exceptions to this trend, as their applicable tariff categories increased. Besides, the average number of agencies that effectively obtained simplifications was 53%, excluding those that encountered increases.

B.   Tariff Preparation Process

The discovery contains two components of the theme: bureaucracy and flexibility. First, in Indonesia, formulating government regulations faces complex obstacles, particularly during the proposal and clarification phases by Ministries/Agencies during the planning phase. The absence of a specialized legal entity supervising the regulatory discussion from inception to implementation exacerbates these issues. In addition, once enacted, draft tariff regulations run the danger of not being adapted to the current situation.

The current state of the relationship between the Ministry of Finance and the management partners appears to be positive. The process of coordination is conducted prior to participation in the Inter-Ministerial Committee (PAK). Nevertheless, the issue of debate within this particular PAK has persisted for an extended duration, as it necessitates a thorough examination of the components that are not in contention.

The prolonged duration of the conversation at PAK can be attributed to the presence of numerous stakeholders who have expressed their interest in participating in this discourse. For instance, one party has expressed their consent to a specific item, while another party is perceived to be in a state of disagreement or contradiction concerning that piece. The duration of this process is expected to be somewhat lengthy till its ultimate approval is obtained.

Conversely, there is a perceived sense of urgency in implementing regulatory modifications in response to economic and social transformations. Consequently, the delay in enacting government regulations may result in misalignment with the prevailing circumstances at the time of their approval. Hence, the Ministry of Finance has implemented a significant measure to address regulatory matters through the utilization of ministerial regulations within its purview.

Furthermore, the Finance Minister Regulation exhibits a high degree of flexibility, facilitating the establishment of a legislative framework that is more adaptive in nature. The system facilitates expeditious reactions to executive orders or situations about domestic or global affairs necessitating a legal basis for generating revenue outside of taxation. The enhanced adaptability observed in the regulatory framework enhances its capacity to effectively and promptly address a wide range of conditions and requirements.

Previously, there was a lack of clarity within the Ministry regarding the collection of tariffs for services that had not yet been included in the tariff price list. The act of imposing tariffs during that period may potentially be deemed as a violation of regulations due to the absence of a legal framework. Conversely, the protracted duration required for awaiting adjustments to governmental regulations is incongruous with the exigencies of the present circumstances.

According on data from ministries that produced the most recent government tariff regulations since the passage of Law 9 in 2018 to assess the duration of the regulation-making process. The preceding table provides an interpretation of the data.

No	Agencies	Old Regulation	New Regulation: Proposal Date	Year gap	New Regulation Enacted Date	New Regulation	Days to Complete
		a	b	c=b-a	d		e=d-b
1	Audit Board	PP 76 of 2013	26 March 2020	7	10 August 2021	PP 81 of 2021	502
2	Ministry of Agriculture	PP 35 of 2016	15 April 2021	5	30 May 2023	PP 28 of 2023	775
3	Ministry of Home Affairs	PP 64 of 2013	10 December 2020	7	27 February 2023	PP 10 of 2023	809
4	Nuclear Power Agency	PP 56 of 2014	23 June 2020	6	1 November 2022	PP 42 of 2022	861
5	Ministry of Industry	PP 47 of 2011	14 September 2018	7	8 March 2021	PP 54 of 2021	906
6	Ministry of Public Work	PP 38 of 2012	3 September 2020	8	5 April 2023	PP 21 of 2023	944
7	Indonesia Competition Commission	PP 68 of 2015	16 June 2020	5	5 April 2023	PP 20 of 2023	1023
8	Ministry of National Education	PP 82 of 2016	27 August 2019	3	5 April 2023	PP 22 of 2023	1317
9	Ministry of Communication and Informatics	PP 80 of 2015	18 Oktober 2019	4	5 July 2023	PP 34 of 2023	1356
	Average			5,7			943

Table 4 Time Length to Complete Regulation using government regulation (Source: Authors)

An analysis of the data reveals that the average time for agencies to begin proposing new rules is approximately 5.7 years. In addition, it takes 943 days or 2,6 years on average to complete a regulatory formulation. After further consideration, the Ministry of Communications and Information Technology took longer to finalize the proposed regulations, with an 8-year hiatus between the old and new regulations. Similarly, it took the Ministry of Education 3.6 years to finalize its regulations, with a 7-year hiatus between the previous and current regulations. In contrast, the Audit Board required only 502 working days to complete a tariff regulation, but there was still a 10-year delay between the previous and new regulations.

Furthermore, here are some examples of regulations that base the accumulation of non-tax revenue on Finance Minister Regulation. This regulation demonstrates how the governing

Name of Ministry	Total	Name of Ministry	Total
Ministry of Justice and Human Rights	8	Ministry of Energy and Mineral Resources	1
Ministry of Transportation	5	BKKBN	1
Ministry of Health	4	BPKP	1
Ministry of Trade	2	Bapaten	1
Ministry of Finance	2	Ministry of Communication	1
Ministry of Public Work	2	BMKG	1
Ministry of Agrarian Affairs and Spatial Planning	2	Basarnas	1
BRIN	2	Ministry of Education and Culture	1
Ministry of Defense	2	Ministry of Tourism	1
Ministry of Industry	2	Ministry of Man Power	1

Table 5 List of Agencies Using Ministirial Finance Regulation (Source: Authors)

body utilizes Finance Minister Regulation to resolve urgent tariff issues and formulate tariff regulations via government regulations.

The table also includes a compendium of emergency tariff regulations issued by the Ministry of Finance in response to Law 9 of 2018. The three ministries most proposing the emergency regulations are the Ministry of Law and Human Rights, the Ministry of Transport, and the Ministry of Health. The three ministries are proposing new tariff regulations but are still the subject of extensive debates. Consequently, these departments seek accommodations through departmental regulations while continuing to develop tariff arrangements via government regulations. Below is the time needed to prepare a regulation for the Minister of Finance.

The strategy reflects the Government's proactive efforts to streamline the tariff formation process and swiftly respond to the requirements of emerging industries. Several critical findings regarding the Finance Minister Regulation formulation of tariff rates are evident in the table above. First, Finance Minister Regulation 126 of 2021 set the record for the quickest completion of regulation, requiring only 14 days from inception to enactment. In contrast, Finance Minister Regulation 6 of 2023 took the longest to complete, requiring 183 days. Second, the average time needed to finalize a regulation using Finance Minister Regulation was 89.4 days or roughly three months from the proposal date. This is in striking contrast to the average formulation time of government regulations, which is approximately 2.5 years.

No	Ministry	PMK Urgent/Volatile	PMK		Days to complete
			Proposal Date	Enacted Date	
1	Ministry of Public Works	PMK 126 of 2021	25 August 2021	15 September 2021	14
2	Ministry of Education	PMK 4 of 2023	10 December 2022	17 January 2023	23
3	Ministry of Information	PMK 177 of 2021	18 October 2019	7 December 2019	34
4	Ministry of Finance	PMK 95 of 2022	21 March 2022	8 June 2022	56
5	Ministry of Transportation	PMK 138 of 2021	16 July 2021	5 October 2021	56
6	Ministry of Health	PMK 121 of 2022	17 March 2022	1 August 2022	94
7	Ministry of Justice and Human Right	PMK 9 of 2022	12 August 2021	14 February 2022	126
8	Ministry of Defense	PMK 111 of 2022	16 December 2021	5 July 2022	136
9	Ministry of Industry	PMK 142 of 2022	14 January 2022	21 September 2022	172
10	Ministry of Manpower	PMK 6 of 2023	12 July 2022	30 January 2023	183
				Average days to complete	**89,4**

Table 6 Time length of completion regulation using Ministry Regulation (Source:Authors)

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DISCUSSION

This section will examine the effects of implementing Law 9 of 2018 on the service sector regarding tariff simplification and the process of crafting regulations based on findings, first regarding simplification of tariffs. The downward trend in the data suggests that the simplification of tariffs at multiple non-tax revenue management agencies is proceeding effectively. Second, regarding the procedure for crafting regulations. From the findings, it can be concluded that the delay between proposing and determining Government Regulation non-tax revenue rates cannot be shortened. Several ministries still submitting or discussing draft regulations can use Finance Minister Regulation for urgent condition to facilitate administering non-tax revenue's fundamental legal requirements.

A. Simplifying Types and Tariffs

Based on historical data, it is evident that most agencies have simplified the categories and prices. It may also be reduced by up to 90 percent by the Ministry of Public Works. According to the data, ministries that have reduced the number of tariff categories have difficulty keeping track of the non-tax revenue they once earned.

There are several explanations for the reason this strategy for simplification will succeed:

1. Clarity in regulations

The non-tax revenue management agencies' primary issue is that the categories and proposed rates of non-tax income are not comprehensively compiled and proposed. Law 20 of 1997 does not specify how to manage non-tax revenue types and rates, making it difficult for agencies to include rates in their rules (Hasim, 2023). In addition, it is not easy to keep track of the various types of non-tax revenue that apply to all offices and agencies. Some types of non-tax revenue are no longer valid because laws and regulations have changed. Lastly, a new type of non-tax revenue lacks a legal foundation, so the State will not receive its money immediately.

Regulatory alterations affect several variables. Policy and procedure modifications have been impacted. Due to regulatory changes such as the effects of imposing tariffs and categories on society, business, and social culture, the Ministry of Finance modified its non-tax revenue management policy. The transformation process is predicated on the Government's pledge to address problems with tariff administration. Additionally, regulatory modifications affect procedural modifications (Wren-Lewis, 2020). The Government is being strategic by promising to do certain things in the future. The categories and rates of non-tax revenue are governed by Government Regulation 69 of 2020 and Ministry of Finance Regulation 113 of 2021, which supplement Law 9 of 2018. These laws are used to simplify the understanding of categories and rates. Detailed rules clarify the administration process and facilitate payer compliance with the rules (Kristiaji, 2013).

2. Simplification Effort

The non-tax revenue management groups have been asked to look at how well the implemented modalities and tariffs work. This analysis is essential to figure out how well each tariff group works. According to Ministry of Finance Regulation 113 of 2021, the efficiency study looks at how much each non-tax revenue service brings in annually. By doing these evaluations, agencies can determine if their current fees bring in enough money and help them serve the public well.

These proactive and flexible strategies show that governing bodies are committed to ensuring that rules align with the new Law from 2018 and that administrative processes are easier to use. By implementing these plans, the Ministry has shown that it is serious about improving operational efficiency, maximizing income collection, and giving public services that are easy to use. By evaluating the success of non-tax revenue tariffs regularly, agencies can ensure that the public gets efficient and effective services and that the Government has a steady source of income.

A common strategy is to implement structural changes that classify comparable fares together. This reduces the complexity of the tariff structure, resulting in greater tariff administration and comprehension efficiency. This will impact the ease of administration for agencies and users of non-tax revenue services (Fox & Edmiston, 2000). Moreover, both systems emphasize the significance of routinely updating and evaluating tariff data. In the case of the Harmonized System by World Trade Organization, periodic evaluations are required, and information must be updated every five years (Yu, 2008).

Similarly, Ministry of Finance Regulation 113 of 2021 mandates that the managing bodies of the non-tax revenue conduct assessments of tariff categories and rates every two years. This proactive and periodic evaluation ensures that tariffs continue to reflect the economic and social environment. In addition, the requirements for regular assessments and updates make aligning non-tax revenue management practices with international best practices plain.

The simplification of tariffs in non-tax revenue management extends beyond the simple reduction of applicable categories and rates. Investigating the untapped potential entails a cooperative endeavor between non-tax revenue management agencies and the Ministry of Finance. For instance, after analyzing the data, the number of categories and rates for the Ministry of Education increased significantly.

This increase results from a strategic initiative to investigate the untapped potential within the existing regulations, as determined by a thorough examination. In light of the seven-year lapse since the previous proposal to modify fees, the Ministry of Education identified an opportunity to increase revenue generation by proposing fee adjustments. Before this evaluation, the extant regulations lacked specific tariff listings, which led to corrupt conduct. The Ministry of Education accommodated previously unsupported categories and rates by

modifying the tariff through this regulatory framework. Moreover, the Ministry of Education is evaluating the potential for further simplifying applicable non-tax revenue categories and rates and modifying the tariff through this regulatory framework. This demonstrates their dedication to optimizing revenue collection and enhancing the overall effectiveness of non-tax revenue management in Indonesia following international best practices.

B. Preparation Process

The implementation of the Law 9 of 2018 did not lead to the formulation of government regulations. Even though the most recent Law specifies the division of duties and responsibilities, this does not necessarily reduce the time required to create laws. Due to the complex bureaucratic processes involved in establishing such regulations, this is the case. Establishing interministerial committees, legal review, and harmonizing regulations all lengthen a process. Consequently, there is a greater chance that opportunities to maximize the nation's potential are overlooked. For instance, the Ministry of Education's rulemaking process can take up to seven years. Consequently, the established categories and tariffs may become obsolete and irrelevant to the present economic and social climate.

There are numerous issues with the formulation of government regulations in Indonesia. First, data inconsistencies exist in Indonesian Law. Second, there was inefficiency on the part of the Ministry, which conducted multiple proposal and clarification processes for one planning stage. Inconsistency exists between establishing the Perpres Preparation Program and the regulatory framework, resulting in a delay. Reflecting on the process of drafting regulations in South Korea, although time and bureaucracy are required, there is typically little bureaucracy involved. This is due to a particular agency, the Regulatory Reform Committee, which oversees the formation of regulations from the planning stage to their implementation (KLRI, n.d.).

In addition, the Minister of Finance Regulations were effective as an alternative mechanism for regulating urgent non-categories and tariffs. This regulation makes possible breakthroughs in providing a legal framework for non-tax revenue categories and rates possible. This preserves the possibility of non-tax revenue. Settlement using Ministry of Finance Regulation can be significantly quicker than forming regulations using government regulations. This is the result of several factors.

1. Eliminating bureaucratic red tape

A Minister of Finance regulation can facilitate the bureaucratic difficulties when preparing the bill. It is unnecessary to establish inter-ministerial committees for its formation; discussions with the Minister of Finance as the CFO and harmonization are sufficient. This is supported by Saderi (2005), who argues that the practical ability of the actors involved in law formation is crucial.

2. Schedule

During the formulation of the proposed Ministry of Finance Regulation, time constraints for drafting regulations through the Ministry of Finance Regulation were established. For instance, the Managing Agency has three months to submit a proposal. If the agency misses this deadline, the Minister obtains approval from the President via the Cabinet Secretariat to continue preparing the proposed Ministry of Finance Regulation. This proactive measure seeks to minimize uncertain waiting periods during the drafting process, thereby expediting the development of regulations.

3. Prompt earnings generation

Traditional regulatory processes may be too sluggish to capture potential revenue in industries with fluctuating prices or demand. The Finance Minister Regulation enables expedited tariff adjustments, ensuring the Government can collect revenue at the appropriate levels and maximize its revenue potential. Regulations inconsistent with current economic and social conditions (Guasch & Hahn, 1999) can be avoided by implementing regulations through the Ministry of Finance Regulations.

4. Minimize revenue loss

By keeping the Government informed of current market conditions, the non-tax revenue's imperative and variable tariffs under the Finance Minister Regulation help to minimize revenue loss. The Government can prevent potential revenue losses caused by out-of-date prices by promptly adjusting tariffs.

This regulation can be used by ministries that have not or are not presently submitting revisions to tariff regulations through government regulations. For instance, the Ministry of Law and Human Rights, which is the agency that utilizes Finance Minister Regulation regulations the most, is an example. This surely aids in continuing to generate revenue despite regulatory changes.

However, there are still obstacles, such as the complex bureaucratic procedures in formulating government regulations. Even though the new 2018 legislation attempts to elucidate roles and responsibilities, the process continues to be drawn out due to some factors. It is necessary to resolve these obstacles and consider additional process improvements to ensure that the policy is implemented efficiently and promptly.

The impact of the implementation of the new law on the type and tariff of PNBP services is felt to have a very significant positive impact. Improving governance is one of the indicators that is the main target. However, several inputs could become material for future changes to both the main regulations and their derivatives:

Prioritize policy enhancements

An evident deficiency can be observed in the New 2018 Law and its derivative regulations about comprehensive provisions delineating the process of tariff simplification. Specific obligations about the analysis of revenue generated from tariff simplification efforts could be incorporated into the regulations to rectify this situation. In addition, explicit

consideration should be given to the social and economic ramifications of the simplification process to guarantee a comprehensive comprehension of the outcomes. Comprehensive assessments must encompass not only the financial dimensions but also larger ramifications, such as the socio-economic consequences and the congruence of revenue policies with overarching national development objectives (Dassiou, Langham, Nancarrow, & Scharaskin, 2015)

Furthermore, the development of regulations about tariff establishment can prioritize the streamlining of bureaucratic procedures. At this time, these regulations can be supplemented with particular measures designed to impede protracted bureaucratic processes. This objective can be accomplished by implementing explicit and practical time restrictions on the development of governmental regulations about tariffs. The implementation of time constraints would act as an impetus for enhanced decision-making efficiency. The implementation of regulatory framework provisions that mandate income analysis and social and economic impact assessments during tariff simplification has the potential to cultivate a more nuanced and accountable approach. By doing so, it guarantees that the process of simplification is not only fiscally viable but also following wider social and economic goals.

Moreover, bureaucratic delays could be remedied through the implementation of explicit timelines for the formulation of government regulations on tariffs. Establishing precise anticipation throughout the regulatory process would promote responsibility and facilitate the prompt execution of essential modifications. Consequently, this enhances the adaptability and responsiveness of the regulatory framework, bringing it into harmony with the ever-changing demands of the economic sphere. To streamline bureaucracy, one approach is the implementation of a reward and punishment system, as outlined in Presidential Regulation (PP) No. 6 of 2023. This mechanism aims to encourage efficiency and discourage inefficiencies within the bureaucratic processes.

The notion of reward is intricately linked to the concept of motivation, which encompasses the underlying factors that drive, guide, and maintain individual actions (Perry & Porter, 1982). Reward systems often consist of processes, rules, and procedures that are designed to incentivize individuals to attain strategic objectives and enhance organizational efficiency (Armstrong, 2007). These incentives would take the form of increased allocation of non-tax revenue within their jurisdiction, aiming to encourage agencies to excel in these initiatives.

Evaluation about regulation

The specific timetable for evaluating non-tax revenue kinds and rates within the New 2018 Law and its derivatives is not clearly delineated. A significant deficiency is evident in the lack of explicit instructions regarding the appropriate timing for conducting evaluations according to distinct categories and frequencies. It is imperative to underscore the need of regularly and systematically conduct evaluations of policies, particularly in the form of regulations. The review procedure must be conducted at regular intervals and should also be adaptable to pressing situations. According to the Australian Government (2020), there

is a systematic process in place to consistently assess regulatory modifications that possess substantial or extensive ramifications on the economy. The evaluation is conducted within a range of 2-5 years, depending on the underlying grounds for its initiation.

To bridge this discrepancy, it is imperative to implement a well-defined assessment timetable that takes into account periodic intervals as well as the capacity to promptly adapt to changing circumstances. Periodic assessments can offer valuable insights into the enduring effects and viability of the selected non-tax revenue frameworks. By integrating systems for expedited evaluations, the ability to rapidly implement necessary modifications in light of unforeseen situations, economic fluctuations, or alterations in the regulatory environment is ensured.

CONCLUSION

This study aims to investigate the application of Law 9 of 2018 and its effect on the administration of tariffs in the non-tax revenue service sector. Through quantitative and qualitative analysis of tariff simplification and formulating tariff rules, it was determined that most agencies were effective in simplifying types and prices, which resulted in a significant reduction in the number of tariff categories. With more detailed regulations governing the administration of tariffs, it is proven to help agencies simplify the process of types and tariffs.

With the introduction of the latest regulations within the New 2018 Law, clear provisions are made regarding the simplification of types and rates of non-tax revenue. This significantly aids the Ministry of Finance and agencies in their efforts to streamline types and rates. Among the nine ministries that have undergone the simplification process, an average of 53% reduction in the number of types and tariff categories has been achieved. This accomplishment is supported by derivative regulations that guide tariff simplification strategies. Clarity and simplification efforts are crucial in the streamlining process. However, the simplification process is not merely about reducing numbers but must be accompanied by quality in the analysis, as the goal of simplification is to achieve better governance.

In the development of tariffs governed by government regulation, the timeline for formulation has remained largely unchanged, indicating a persistent challenge in addressing the prolonged deliberation processes within the Inter-Activity Committee—a classic and formidable issue. The average duration for completion stands at a considerable 2.6 years. However, recognizing the need for agility and responsiveness, the Ministry of Finance has spearheaded an innovative approach.

This innovation involves accommodating urgent and volatile changes in tariff types and rates through the utilization of ministerial regulations. This marked departure from the traditional process has been embraced by agencies as a flexible breakthrough. The implementation of this approach has significantly shortened the regulatory timeline, with an average completion time of 183 days. This not only demonstrates a substantial reduction

in bureaucratic timelines but also reflects the Ministry's commitment to expeditiously address emergent issues related to tariffs.

This shift is instrumental in providing a legal framework for the adjustment of non-tax state revenue, serving as a pivotal mechanism for enhancing state revenue generation. By facilitating a quicker response to economic dynamics and urgent fiscal needs, the Ministry's innovative approach underscores a commitment to adaptability and efficiency within the regulatory landscape. This nuanced strategy not only addresses the practical challenges of the tariff formulation process but also reinforces the legal foundation for revenue collection in the evolving fiscal landscape.

There are some inputs for for future enhancements. Firstly, there is a need to enhance the quality of policies within regulations. The streamlining of tariffs can be enriched by conducting a more profound analysis related to the anticipated revenue and by examining the social and economic impacts resulting from simplification. This entails delving deeper into the potential outcomes and consequences to ensure a comprehensive understanding of the implications.

In terms of the formulation process, setting time constraints during discussions is essential to streamline the overall timeline. To expedite the process, it is crucial to establish clear limitations on discussion periods, thereby compressing the timeframe. This becomes particularly pertinent in the face of rapidly changing economic and social landscapes, necessitating regulations that are agile and adaptable.

The ever-evolving economic and social dynamics require a regulatory framework that can swiftly respond to emerging challenges and opportunities. Therefore, incorporating agility into regulations is imperative for fostering a proactive and responsive approach to policy adjustments. This forward-looking perspective ensures that regulations not only meet the current needs but also remain flexible enough to accommodate unforeseen changes in the future.

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