

IMPLEMENTATION OF THE PADANGSIDIMPUAN CITY REGULATION NO. 4 OF 2010 ARTICLE 33 CONCERNING MARKET SERVICE FEES IN PADANGSIDIMPUAN

Dini Pebriani Tobing
Institut Agama Islam Negeri Padangsidempuan Fakultas Syariah dan Ilmu Hukum
dinifebriani0802@gmail.com

Fatahuddin Aziz Siregar
Institut Agama Islam Negeri Padangsidempuan Fakultas Syariah dan Ilmu Hukum
fatahuddinazizsiregar@iain-padangsidempuan.ac.id

Abstract

Implementation of Padangsidempuan City Regulation Number 4 of 2010 Article 33 concerning Market Service Fees in Padangsidempuan. To obtain the data needed, the research was carried out by means of observation, interviews and documentation. The data sources used are the Head of the Market Management Division, Billing Officers and Traders as Mandatory Retribution. And the data taken as supporting primary data, including official documents, legal books, journals and articles related to this research.

Based on the results of the research that the implementation of the Padangsidempuan City Regional Regulation No. 4 of 2010 Article 33 has not been effective in conducting field collections and is not in accordance with existing provisions. Among the causes of the ineffectiveness of Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Retribution, namely socialization, human resources, lack of awareness of mandatory levies, the outbreak of covid 19 and inefficient supervision.

Keys Word: Levies, Implementation, Padangsidempuan City Regional Regulation No. 4 of 2010

A. Background of the Problem

Charges are levies imposed by the government on people who use services provided by the government in the presence of direct contra-performance received by the people who use the services in question.¹ Meanwhile, according to Law 28 of 2009,

regional levies are regional levies as payment for services or the granting of certain permits specifically provided and / or granted by local governments for the benefit of individuals or entities.

Not all services provided by the regional government are subject to retribution, but only certain types of services and permits which, according to socio-economic considerations, are appropriate as objects of retribution.

¹DamasDwiAnggoro, *Pajak Daerah dan Retribusi Daerah* (Malang: UB Pres, 2017), hlm. 240 (quoted from Buku Online).

Determination of the types of public service levies, business service levies, and certain licensing for provincial and regency / city regional governments is adjusted to their respective regional authorities and carried out in accordance with the services/services provided by the provincial and district/city governments.²

With the enactment of law number 28 of 2009 concerning regional taxes and local levies, local governments are allowed to collect local taxes and levies. This is also done by the Padangsidimpuan City Government by collecting fees on the SangkumpalBonang market which is based on Regional Regulation No. 4 of 2010 concerning public service fees.

According to Halim, effectiveness is very important for the government as a service provider to the community that will provide benefits in the form of effectiveness of public services, in the sense that services provided to the community are in accordance with what has been planned and are right on target.³ Effectiveness, according to Siagian, defines as follows: "Effectiveness is the use of resources, facilities and infrastructure in a certain amount which is consciously determined in advance to

produce a number of goods for the services of the activities it carries out. Effectiveness shows success in terms of whether the targets have been achieved or not. set. If the activity results are closer to the target, it means the higher the effectiveness.⁴

Regional agencies that have the authority to carry out these functions are the Department of Cooperatives, SMEs, Industry, Trade and Regional Markets of Padangsidimpuan City, which one of the main tasks and functions must provide a special space or place to build markets, such as market booths and stalls as a place. traders for selling and buyers who want to buy their needed goods are an element of technical implementation in the field of market management led by an office head who is responsible and is under the authority of the Regent as the Regional Head through the Regional Secretary (Sekertaris).

Market levies are a number of levies charged by every trader selling in a market. Market levies usually consist of cleaning fees, special parking fees, toilet fees, or other levies. Therefore, the collection of market levies is also carried out every day, so that the income for regional finances from market fees is also every day. The Department of Cooperatives, SMEs, Industry, Trade and Regional Markets of Padangsidimpuan City is a special agency that

²Ummi Kalsum Hasibuan, *Keadilan Dalam Al-Qur'an*, jurnal Al-Fawatih: Jurnal Kajian Hadist dan AlQur'an, Vol. 1, No. 2 (2020), hlm. 63.

³Ali, EM. *Kepemimpinan Transformasional dalam Birokrasi Pemerintahan* (Jakarta: PT. Multicerdas Publishing, 2012), hlm. 191.

⁴Edi S, *Birokrasi Masa Depan Menuju Tata Kelola Pemerintah Yang Efektif dan Prima* (Bandung: Mutiara Press, 2012), hlm. 86.

has the right to collect market fees in the City of Padangsidempuan. In collecting user fees, good cooperation is needed between the market user fees and traders in the market. And honesty and discipline of officers are also needed in collecting fees so that they are truly channeled which can then be used for development in the City of Padangsidempuan.

In accordance with the regional regulations of the city of Padangsidempuan, the structure and rate of the levy rates that have been set have been regulated in the Regulation of the Mayor of Padangsidempuan number 32 of 2018 concerning the determination of Public Service Retribution Rates, especially in the fifth part of article 19 which took effect from 2 January 2019.

In January 2019 the district government raised the market levy rate which reached up to 100%. Many traders disagree with this because the increase is so high, but few traders to follow these rules. When viewed from 2018 before the tariff increase, there were still many traders do not pay that reached 40%. Especially after the 2019-2020 rate increase, traders do not pay have increased to reach 70%.

Since this Perda regarding market service fees has been implemented, the activities carried out by the Market Office are the provision of traditional market facilities in the form of courts, booths, kiosks managed by

the regional government and specifically provided for traders and determination of the value of fees that must be deposited to the regional treasury by mandatory retribution. Efforts to optimize the acceptance of market service levies each year experience obstacles and obstacles such as the lack of knowledge of traders about regional levy policies or the minimum level of income, which triggers a lack of awareness of mandatory user fees in paying market service fees, with no levy policy on cleaning services in Padangsidempuan.⁵

And also the number of stalls and booths that are empty or unused. So that Padangsidempuan municipal income from Sangkumpul Bonang Market received from the management of PT. The Trade Center Award has decreased every year. And in 2019 in January the Pemkab increased the regional levy rates which made many traders disagree due to the increase that reached 100%.

With these problems, the authors want to discuss in theory and field facts, how the implementation of the Padangsidempuan City Regional Regulation No. 4 of 2010 article 33 regarding market service fees which reads "With the name Market Service Levies levies

⁵Ahmad Sainul, *Konsep Hak Milik Dalam Islam*, Jurnal Al-Maqasaid: Jurnal Ilmu Kesyarahan dan Keperdataan, Vol. 6, No. 2 (2020), Hal. 198.

are levied on market services provided and managed by the Regional Government".⁶

In Islam it has been regulated that we must not only obey the legal rules that Allah and the Prophet established. However, we also have to obey the rules of the government or leaders who are commonly referred to as Ulil Amri. If it violates the rules that have been determined by a leader, then it is clear that God has set aside.⁷

At the beginning of the Islamic Government at that time, government revenue only came from public donations. Zakat at that time was not obligatory in the beginning. However, along with the development of Islam, the Prophet began to make several policies including building a mosque besides a place for worship as well as a center of government. Baitul mal in the early days of government was a state financial institution that regulated government income and expenditure for its people so that the government could continue to run.⁸ At the time of the Prophet, Islam also regulated the tax issue which was better known as zakat. Zakat for Muslims is regulated in

baitul mal and jizyah or taxes imposed on non-Muslims who are paid to the Islamic government.⁹

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B. Research Of Method

In this research, we need a method to obtain data related to the problems that will be discussed clearly. The research methodology is as follows: Types of Research are two types. This type of research is field research (*field research*). Field research is research with problem characteristics related to the background and current conditions of the subject under study and their interactions with the environment. The research was done by digging a power that comes from the field in the form of interview (*interview*) to obtain information. And then this research is descriptive analytical. Analytical descriptive is

⁶Regional Regulation of the City of Padangsidempuan No 4 of 2010 Article 33 Concerning Market Service Charges

⁷Syafri Gunawan, "Sejarah Transformasi Syariat Islam Kedalam Hukum Nasional," *Jurnal el-Qanuniy: Jurnal Ilmu-Ilmu Kesyarahaan dan Pranata Sosial*, Vol, 6, no. 1 (2020): hlm 60.

⁸Nurul Huda, et al, *Keuangan Publik Islami Pendekatan Teoritis Dan Sejarah Publik Islami* (Jakarta: Prenada Media Group, 2012), hlm. 272.

⁹Puji Kurniawan, "Masyarakat Dan Negara Menurut Al-Farabi," *Jurnal el-Qanuniy: Jurnal Ilmu-Ilmu Kesyarahaan dan Pranata Sosial*, Vol, 4, no. 1 (2018): hlm 21.

¹⁰Dame Siregar, *Analisis Hadist-Hadist Tentang Solusi Perbedaan Pendapat*, *Jurnal El-Qanuniy: Jurnal Ilmu-Ilmu Kesyarahaan dan Pranata Sosial*, Vol. 6 No. 2 (2020), hlm. 219.

a method of examining an object that aims to make a systematic and objective description, description, or painting of facts, characteristics, characteristics and relationships between elements that exist in certain phenomena with qualitative approaches and data obtained directly from research related to market service levies Regional Regulation No. 4 in 2010. So this type of research is research with a form of field study or field research.¹¹ The data source is observation, asking or reading about matters related to variables studied while the data collection techniques are interviews with the the Head of Market Management, Charge Officers and Traders as Obligatory Charges. Secondary data in this study is data taken as supporting primary data without having to go directly to the field, including official documents, legal books, journals and articles related to this research.

C. Discussion and Research Results

Regional agencies that have the authority to carry out this function are the Regional Office of Cooperatives, UKM, Industry, Trade and Markets in the Padangsidempuan City, which one of the main tasks and functions must provide a special space or place to build markets, such as market stalls and kiosks as a place to build markets,

¹¹Sugiyono, *Metodologi Penelitian Kualitatif*, (Bandung: Alfabeta, 2010), hlm. 25.

traders to sell and buyers who want to buy goods they need are elements of technical implementation in the field of market management led by an office head who is responsible and is under the authority of the Mayor as the Regional Head through the Regional Secretary (Sekda).

Based on the implementation of the Padangsidempuan City Regional Regulation No. 4 of 2010 concerning Public Service Retribution, article 33 of market service levies which reads "With the name of Market Service Retribution, a levy is collected on market services provided and managed by the Regional Government". Then do the billing of every service that has been provided by the local government, one of which is the market. Since the regulation regarding market service retribution has been implemented, the activities carried out by the Market Service are the provision of traditional market facilities in the form of courtyards, stalls, kiosks which are managed by the regional government and specifically provided for traders and the determination of the value of the levy that must be deposited into the regional treasury by the levy mandatory.¹²

¹²Sawaluddin Siregar, *Perspektif Hukum Islam Mengenai Mekanisme Manipulasi Pasar Dalam Transaksi Saham Di Pasar Modal*, Jurnal *Yurisprudencia : Jurnal Hukum Ekonomi*, Vol.3, No. 2 (2017), Hlm. 70.

Based on an interview with Mr. Erwin, the author concludes that if 70% of the arrears are added up with the total number of kiosks and stalls containing the number of kiosks that do not pay, there are 659 kiosks and only 335 of those who pay.

The official collection of levies is carried out by an official collecting officer who is selected and determined by the authorized official and with the supervision of the SangkumpulBonang Market UPT accompanied by a Regional Retribution Decision Letter (SKRD) or a ticket. For the amount of levy rates based on Regional Regulation no. 4 of 2010 concerning General Service Retribution Article 38. Which reads “The amount of the market levy rate is determined by several types of services.”¹³

The classification of retribution rates at the Sangkumpul Bonang Market has been carried out based on existing regulations, the obstacle is the condition of traders who pay levies not properly. This is because the merchandise they are selling has not been sold or the retribution collectors who put forward a sense of humanity, so many are in arrears.

The collection of market service fees at the Sangkumpul Bonang Market is in accordance with the regional regulation. Where

in carrying out the collection of officers using SKRD or tickets that have been provided by the trade office. As for the interview conducted with Mr. Erwin Pulungan, as the Head of the market manager, he said: “The Industry and Trade Service and UKM have communicated well with the head of the market manager and retribution collectors so that they collect user fees using the SKRD or ticket.

The purpose is to minimize the occurrence of suspicion and fraud. The collection mechanism starts from the head of the market manager taking the ticket in the licensing section for company registration and market operations at the trade office, then giving the ticket to the collecting officer, then a retribution will be billed to the trader. The results of the levy collection are then deposited on a gross basis to the regional treasury once a week. To maximize the collection of user fees, in this case, the market service and cleaning service socializes the rules for market service fees and also sanctions that will be imposed on users of user fees who violate these regulations or do not pay market fees.

From the interview above, the author concludes that many traders are in arrears in paying the levy from several months to some who have not paid the levy for years and the reason is that the officers only come once a month and there are even officers who do not come to their kiosks for several months. Even

¹³Syafar alim Siregar, *Pengedar Narkoba Dalam Hukum Islam*, Jurnal Al-Maqasid: Jurnal Kesyarahan dan Keperdataan, Vol. 5. No. 1 (2019), Hlm. 111.

the payment is not according to the procedure that should pay once a month but there are still some traders who pay once a few months or even once a year and even then they are not subject to applicable sanctions.

The interviews conducted with Mr. Erwin Pulungan as the Head of Market Management are: "The Problems regarding payment of market levies and administrative sanctions in the form of interest of 2% every month have also been clearly explained in the regional regulation. That the provision for depositing market levies must be made 1 x a week to the Industry and Trade Service. As well the problem of traders' arrears in paying, and also the sanctions that can be obtained if the merchant does not have the time to pay, everything is already in the regional regulation. But traders never want to understand the impact of paying the retribution. Of course this has an impact on market development which has not changed significantly. And if traders object to the payment of market levies, the policy of the service is to ease the burden on traders by not applying high tariffs to traders. In addition, many of the field officers also prioritize the value of humanity over the value of the ability of traders"

Based on the results of interviews, the author concludes that the SOP for appointing officers who are only appointed and directly

determined, also regarding the time the officers go to the field is not certain, and the supervisory procedures that should be paid more attention turn out to be no supervision, only carrying out their duties, namely if there are traders who pay the levy directly deposited, so the head of the market manager just entrusts it to the officers without doing any supervision.

There are several factors that cause Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Charges to be ineffective, namely as follows:

1. Socialization of Law about Regulation

Communication is an act of sharing information, ideas or opinions from every communication participant involved in it in order to achieve security of meaning. Such communication acts can be done in a variety of contexts. For example, organizational communication that provides an understanding of the events that occur in it, such as whether the leadership's instructions have been carried out correctly by his subordinates or how his subordinates try to submit complaints to the leadership, enabling the organization that has been set to be achieved in accordance with the expected results.

2. Human ResourcesThe Market Management Agency

The Market Management Agency has a total of 6 human resources in implementing the market service retribution policy. With human resources that are so incapable of properly implementing Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Retribution. Because the number of human resources on duty is very limited. This limitation has resulted in several employees doing stacked tasks. They carry out work as a necessity and a demand. So we can say that without adequate resources the organization will not be able to achieve its goals.

3. Supervision Of Retribution

Supervision from the City government is still low on the implementation of the market retribution collection so that the City Government does not know whether all market fees reported are in accordance with the actual situation or whether the officers have carried out their duties properly. In addition, the regulations set by the City Government are still relatively weak because the sanctions given to traders who are in arrears in the payment of user fees are ignored.

4. Lack of Awareness of Mandatory Retribution

One of the factors that hinders the acceptance of market levies is also caused by the awareness of the mandatory retribution factor. public awareness to pay market retribution is one of the determining factors to increase market retribution income. Based on interviews that have been conducted, awareness of the mandatory retribution at the SangkumpalBonang Market is still very low. Mr. Erwin said that there are still many mandatory user fees that are in arrears for several years.

D. Conclusions

From the description of the thesis that the author describes, the author will conclude the important points that are the answers to the discussion above:

1. Implementation of the Regional Regulation of the City of Padangsidimpuan No. 4 of 2010 Article 33 Concerning Market Service Fees at the SangkumpalBonang Market has been effective in the implementation of levy collection that has used SKRD or tickets, the structure and amount of the levy set are based on the type, area, size and duration of use of each facility and the market class used. But there are several obstacles, namely from officers who come down only 1 time a week and even several months do not come down so that many obligatory retributions

are in arrears or do not pay levies due to the absence of a decree that explains the exact time the officers carry out their duties or go to the field. As well as the unscheduled socialization process regarding the process of collecting market levies to traders, so that the form of communication between officers and traders is not consistently established, this causes information held by traders regarding market retribution regulations is still unclear.

2. Factors that cause the ineffectiveness of Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Charges, namely from the limited human resources or retribution officers so that they are not optimal in carrying out their duties and functions, and the absence of institutional supervision of levy collecting officers. so that it has an impact on not achieving the target of market retribution, the lack of strict sanctions given by institutions.

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