



**THE EFFECTIVENESS OF PADANGSIDIMPUAN CITY REGULATION  
NO. 4 OF 2010 ARTICLE 33 CONCERNING RETRIBUTION FOR  
MARKET SERVICES IN PADANGSIDIMPUAN**

**A THESIS**

*Submitted to the State Institute for Islamic Studies Padangsidimpuan as a Partial Fulfillment  
of the Requirement for Bachelor of Law (SH)  
In Constitutional Law (Hukum Tata Negara)*

**Written By:**

**DINI PEBRIANI TOBING  
Reg. No. 1710300047**

**DEPARTMENT CONSTITUTIONAL LAW**

**SHARIA AND LAW FACULTY  
THE STATE INSTITUTE FOR ISLAMIC STUDIES  
PADANGSIDIMPUAN  
2021**



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**DINI PEBRIANI TOBING**  
Reg. No. 1710300047

**CONSTITUTIONAL LAW DEPARTMENT**

**ADVISOR I**

**Dr. H. Fatahuddin Aziz Siregar, M.Ag.**  
NIP. 19731128 200112 1 001

**ADVISOR II**

**Dr. Muhammad Arsad Nasution, M.Ag.**  
NIP. 19730311 200112 1 004

**SHARIA AND LAW FACULTY  
THE STATE INSTITUTE FOR ISLAMIC STUDIES  
PADANGSIDIMPUAN  
2021**



**KEMENTERIAN AGAMA REPUBLIK INDONESIA  
INSTITUT AGAMA ISLAM NEGERI PADANGSIDIMPUAN  
FAKULTAS SYARIAH DAN ILMU HUKUM**

Jalan T. Rizal Nurdin Km.4,5 Sihitang 22733

Telepon (0634) 22080 Faximile (0634) 24022

Website: <http://syariah.iain-padangsidimpuan.ac.id> e-mail: [fasih141psp@gmail.com](mailto:fasih141psp@gmail.com)

Hal : Skripsi

A.n. Dini Pebriani Tobing

Padangsidimpuan, 13 Juli 2021

Kepada Yth :

Dekan Fakultas Syariah dan Ilmu Hukum

IAIN Padangsidimpuan

Di-

Padangsidimpuan

*Assalamu'alaikumWr. Wb.*

Setelah membaca, menelaah dan memberikan saran-saran perbaikan seperlunya terhadap skripsi a.n. Dini Pebriani Tobing yang berjudul "The Effectiveness Of Padangsidimpuan City Regulation No. 4 Of 2010 Article 33 Concerning Retribution For Market Services In Padangsidimpuan", maka kami berpendapat bahwa skripsi ini telah dapat diterima untuk melengkapi tugas dan syarat-syarat mencapai gelar Sarjana Hukum (S.H) dalam bidang Hukum Tata Negara pada Fakultas Syariah dan Ilmu Hukum IAIN Padangsidimpuan.

Seiring dengan hal diatas, maka saudara tersebut sudah dapat menjalani sidang munaqasyah untuk mempertanggungjawabkan skripsinya ini.

Demikian kami sampaikan, semoga dapat dimaklumi dan atas perhatiannya diucapkan terimakasih.

*Wassalamu'alaikumWr. Wb.*

**PEMBIMBING I**

**Dr. H. Fatahuddin Aziz Siregar, M.Ag**  
NIP. 19731128 200112 1 001

**PEMBIMBING II**

**Dr. Muhammad Arsad Nst, M.Ag**  
NIP 19730311 200112 1 004

## **STATEMENT LETTER TO COMPLETE YOUR OWN THESIS**

I, the undersigned below.

Name : Dini Pebriani Tobing

Reg. Number : 1710300047

Faculty/Department : Sharia and Law Faculty / Constitutional Law  
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Telepon ( 0634) 22080 Faximile (0634) 24022

Website: <http://syariah.iain-padangsidempuan.ac.id> – email: [fasih@iain\\_padangsidempuan.ac.id](mailto:fasih@iain_padangsidempuan.ac.id).

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Name : Dini Pebriani Tobing  
Reg. Number : 17103 00047  
Title Of Thesis : The Effectiveness Of Padangsidempuan City Regulation No. 4  
Of 2010 Article 33 Concerning Retribution For Market  
Services In Padangsidempuan

Chief

Dr. H. Fatahuiddin Aziz Siregar, M.Ag.  
NIP. 19731128 200112 1 001

Secretary

Dr. Muhammad Arsad Nasution, M.Ag.  
NIP. 19730311 200112 1 004

Members:

Dr. H. Fatahuiddin Aziz Siregar, M.Ag.  
NIP. 19731128 200112 1 001

Dr. Muhammad Arsad Nasution, M.Ag.  
NIP. 19730311 200112 1 004

Dr. Ikhwanuddin Harahap, M. Ag.  
NIP. 19750103 200212 1 001

Dermina Dalimunthe, M.H.  
NIP. 197105282000032005

Implementation of the Munaqasyah Session,

At : Padangsidempuan  
Day/Date : Friday, July 16 2021  
Time : 10.00 PM to 13:00 PM  
Result/Score : A/91.25  
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Telepon (0634) 22080, Faximile (0634) 24022

Website: <http://svariah.iain-padangsidimpuan.ac.id> e-mail: [fasih@iain-padangsidimpuan.ac.id](mailto:fasih@iain-padangsidimpuan.ac.id)

**APPROVAL**

Number: /In.14/D/PP.00.9/08/2021  
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Title of Thesis : The Effectiveness Of Padangsidimpuan City Regulation  
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Written By : Dini Pebriani Tobing

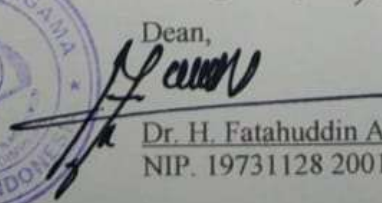
Reg. Number : 1710300047

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and requirements in obtaining a  
Bachelor of Law (SH)**



Padangsidimpuan 30 August 2021

Dean,

  
Dr. H. Fatahuddin Aziz Siregar, M. Ag.  
NIP. 19731128 200112 1 001

## **ABSTRACT**

**Nama : Dini Pebriani Tobing**

**NIM : 1710300047**

**Judul : The Effectiveness Of Padangsidempuan City Regulation No. 4 Of 2010 Article 33 Concerning Retribution For Market Services In Padangsidempuan**

**Tahun : 2021**

This thesis research entitled The Effectiveness Of Padangsidempuan City Regulation No. 4 Of 2010 Article 33 Concerning Retribution For Market Services In Padangsidempuan. How is the implementation of Padangsidempuan City Regulation No. 4 of 2010 Article 33 concerning Market Service Fees in Padangsidempuan and what are the factors that cause the ineffectiveness of Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Fees.

To obtain the results of this study, researchers used descriptive field research, namely conducting field research by means of observation, interviews and documentation. Sources of data in this study are 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.

Based on the research results, it is known how the implementation of Padangsidempuan City Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Fees in Padangsidempuan. In the implementation of the regional regulation on market retribution, it has not been effective in carrying out collections to the field and is not in accordance with existing provisions. The factors that caused 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 existence of the covid 19 outbreak and Inefficient Supervision.

**Keys Word: The Effectiveness, The Implementation, Retribution, and Regional Regulation**



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The thesis entitled **“The Effectiveness Of Padangsidimpuan City Regulation No. 4 Of 2010 Article 33 Concerning Retribution For Market Services In Padangsidimpuan”** was prepared to complete assignments and meet the requirements to achieve a Law degree (SH, majoring in Constitutional Law Department, State Institute for Islamic Studies (IAIN) Padangsidimpuan.

The author is well aware that the writing of this essay still has many shortcomings and is still far from perfect, as well as many obstacles faced by the writer due to limited knowledge. However, thanks to the guidance and advice of the supervisor finally this essay can be completed.

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ZalsaCyntiaNisaTobingand also my brother in law RinoSetiaMaju and my sister in law NovrianiNasution, S.Pdwho continues to support the education of writers and, writers who always hold each other's shoulders in times of trouble and share stories of laughter when happy. Do not forget to comrades in arms Ramadan, Jannes, Lasdianni, Alawiyah, SalehaFatma, Nurlianibestie, also my Panda's Group bestie and my funny classmate, they are very kind to me they are, Dinda, NuridaHayati, Lili, Risky, Mahmud, Andi, AlwiBugar, Rahmad, Mikrat, Herman and Ardi.

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Padangsidempuan, July 2021

Author,

**DINI PEBRIANI TOBING**  
**NIM. 17 10 3000 47**

## GUIDELINES FOR ARABIC-LATIN TRANSLITERATION

### 1. Consonants

Arabic consonants in the Arabic writing system are denoted by letters in this transliteration, some are denoted by letters, some are denoted by a sign and some others are denoted by letters and signs at the same time. The following is a list of Arabic letters and their transliterations with Latin letters.

Arabic	letters Latin letters Latin	letters	Name
ا	Alif	Not denoted	Not denoted
ب	Ba	B	Be
ت	Ta	T	Te
ث	‘ a	‘	es (with dots above)
ج	Jim	J	Je
ح	ḥa	ḥ	ha (with dots below)
خ	Kha	Kh	kadan ha
د	Dal	de	
ذ	Zai	Zet	



ذ	Zai	z	Zet
ر	Ra	r	Er
ز	Sin	S	Ice
س	shin	Sy	ice and ye
ش	SAD	S	(with a dot below)
ص	Dad	D	de (with a dot below)
ض	ta	t	te (with dot below)
ط	ṣa ṣ	zet	(with dot below)
ظ	'ain	.'	Inverted comma above
ع	Gain	G	Ge
غ	Fa	F	Ef
ف	Qaf	Q	Ki
ق	Kaf	K	Ka
ك	Lam	L	El
ل	Mim	M	Em
م	Nun	N	En

ن	Wau	W	We
و	Ha	H	Ha
هـ	Hamzah	.. '..	Apostrophe
ع	Yes	Y	Ye
ي			

## 2. Vowels

Arabic vowels such as Indonesian vowels, consist of a single vowel or monophthong and double vowels or diphthongs.

- a. Vocal Solo is a single vowel Arabic emblem a sign or a vowel transliteration as follows:

Signs	Name	LetterLatin	Name
	Fathah	A	A
	Kasrah	I	I
و	dommah	U	U

- b. Duplicates are double vowel vowel Arabic emblem in the form of a combination of a vowel and letter, transliteration in the form of a combination of letters as follows:

Signs and letters	Name	Combined	Name
ي.....	fathah and yes	Ai	a and i
و.....	fathah and wau	Au	a and u

- c. *Maddah* is a long vowel whose symbol is in the form of vowels and letters, the transliteration is in the form of letters and signs as follows:

Character and	Name	Letter and Signs	Name
ا..... اَ... ..ى	fathah and alif or yes	–	a and top line
ي... ِ... ..ى	Kasrah and yes		i and the line under
و....	ḍommah and wau	–	u and the line above

### 3. *Ta Marbutah*

There are two transliterations for *Ta Marbutah*.

- a. The living *Ta Marbutah* is the living *Ta Marbutah* or gets the *harakat fathah, kasrah and dummah*, the transliteration is / t /.
- b. *Ta Marbutah* is dead *Ta Marbutah* which dies or gets breadfruit, the transliteration is / h /. If in a word that ends in *Ta Marbutah* followed by a word that uses the article al, and the reading of the two words is separate, then *Ta Marbutah* is transliterated as ha (h).

#### **4. Syaddah (Tasydid)**

*Syaddah* or *tasydid* which in the Arabic writing system is denoted by a sign, a sign of *syaddah* or a sign of *tasydid*. In this transliteration the *syaddah* sign is denoted by a letter, which is the same letter as the letter marked the *syaddah*.

#### **5. Clothing**

Words The article in the Arabic writing system is denoted by letters, namely: ا. However, in transliteration the article is distinguished between the article followed by the *syamsiah* letter and the article followed by the *qamariah* letter. a. An article followed by a *syamsiah* letter is an article followed by a *syamsiah* letter transliterated according to its sound, namely the letter / l / is replaced by the same letter as the letter immediately followed by the article. The article that is followed by the letter *qamariah* is the one that is followed by the letter *qamariah* which is transliterated according to the rules outlined in front and according to the sound.

#### **6. Hamzah**



It is stated in front of the Arabic-Latin Transliteration List that the *hamzah* is transliterated with an apostrophe. However, it lies only in the middle and at the end of the word. If the hamzah is put at the beginning of the word, it is not represented, because in Arabic it is alif.

## **7. Word Writing**

Basically, every word, whether *fi'il*, *isim*, or letter is written separately. For certain words that are written in Arabic letters which are commonly coupled with other words because there are letters or vowels that are removed, in this transliteration the writing of these words can be done in two ways: words can be separated and can also be chained.

## **8. Capital Letters**

Although in the article system the capital letters are followed in Arabic, they are not recognized, in this transliteration they are also used. The use of capital letters as what applies in EYD, including capital letters are used to write the first letter, the name itself and the beginning of the sentence. If that personal name is passed by the article, then what is written in capital letters remains the first letter of the self-name, not the initial letter of the article. The use of the initial capital letter for Allah only applies in Arabic script, it is complete, and if the writing is put together with other words so that there is a letter or vowel that is omitted, the capital letter is not used.

## **9. *Tajwid***

For those who want fluency in reading, this transliteration guide is an integral part of the science of recitation. Therefore, the formalization of this transliteration guideline needs to be accompanied by recitation guidelines.

Source: Religious Literature Research and Development Team.  
*Arabic-Latin Transliteration Guide*. Fifth Print. 2003. Jakarta: Project for the Study and Development of Religious Education Literature

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## CHAPTER I

### INTRODUCTION

#### **G. Research Background**

Indonesia is a nation of law that regulates every action of its citizens or regulates all legal interests in society for the realization of a fair and civilized life and social justice for all Indonesian people. One example of the law that applies in Indonesia that regulates aspects of the lives of its citizens is regulating regional levies.

Charges/levies/retribution 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.<sup>1</sup> 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.<sup>2</sup>

But 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. Determination of the types of public service levies, business service levies, and certain licensing for provincial and regency / city

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<sup>1</sup>DamasDwiAnggoro, *Pajak Daerah dan Retribusi Daerah* (Malang: UB Pres, 2017), P. 240 (quoted from Buku Online).

<sup>2</sup>Law Number 28 of 2009 concerning Regional Retribution.

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.<sup>3</sup>

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 carried out by the Padangsidempuan City Government by collecting fees on the Sangkumpal Bonang market, as biggest local market in Padangsidempuan, 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”.<sup>4</sup> 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."<sup>5</sup>

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<sup>3</sup>*Ibid.*, P. 250.

<sup>4</sup>Ali, EM. *Kepemimpinan Transformasional dalam Birokrasi Pemerintahan* (Jakarta: PT. Multicerdas Publishing, 2012), P. 191.

<sup>5</sup>Edi S, *Birokrasi Masa Depan Menuju Tata Kelola Pemerintah Yang Efektif dan Prima* (Bandung: Mutiara Press, 2012), P. 86.

Regional agencies that have the authority to carry out these functions are the Department of Cooperatives, SMEs, Industry, Trade and Regional Markets of Padangsidempuan 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. merchants 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 (*Sekretaris*).

Market levies are a number of levies charged by every merchants 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 Padangsidempuan City is a special agency that 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 merchants 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.<sup>6</sup>

In accordance with the regional regulations of the city of

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<sup>6</sup>Padangsidempuan Central Statistics Agency. 2015. *Padangsidempuan in Figures*. BPS Padangsidempuan City.

Padangsidimpuan, the structure and rate of the levy rates that have been set have been regulated in the Regulation of the Mayor of Padangsidimpuan 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, where the amount of market levy rates with the following details:

NO.	MARKET NAME	RATES (RP)
1	Class Market I A	
	- Basement Floor	
	Category I	7.000,-/m/month
	Category II	6.000,-/m/month
	Category III	5.000,-/m/month
	Losd	4.000,-/m/month
	- Floor I	
	Category I	9.000,-/m/month
	Category II	7.000,-/m/month
	Category III	6.000,-/m/month
	Losd	5.000,-/m/month
	- Floor II	
	Category I	7.000,-/m/month
	Category II	6.000,-/m/month
	Category III	5.000,-/m/month
	Losd	4.000,-/m/month
	Courtyard	2.000,-/m/month

In January 2019 the district government raised the market levy rate which reached up to 100%. Many merchants disagree with this because the increase is so high, but few merchants to follow these rules. Reviewed in 2018 before levy rates 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%.<sup>7</sup>

Judging at the time of the Prophet 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 *UlilAmri*. if it violates the rules that have been determined by a leader, then it is clear that God has set aside.

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.<sup>8</sup>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.

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

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<sup>7</sup>Interview with the Head of the Market Management Office on Tuesday, December 15, 2020

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

as *Ulil Amri*. If it violates the rules that have been determined by a leader, then it is clear that you have neglected what Allah has set. This is in accordance with the letter An-Nisa verse 59:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَطِيعُوا اللَّهَ وَأَطِيعُوا الرَّسُولَ وَأُولِي  
الْأَمْرِ مِنْكُمْ فَإِنْ تَنَازَعْتُمْ فِي شَيْءٍ فَرُدُّوهُ إِلَى اللَّهِ وَالرَّسُولِ إِنْ  
كُنْتُمْ تُؤْمِنُونَ بِاللَّهِ وَالْيَوْمِ ءَاخِرِ ۚ ذَٰلِكَ خَيْرٌ وَأَحْسَنُ تَأْوِيلًا

*Meaning: O ye who believe,, obey Allah and obey Rasul (Him), and ulilamri among you. Then if you are differentopinion about something, then return it to Allah (Al Quran) and Rasul (sunnah), if you really believe in Allah anddays later. This is greater (for you) and betteras a result.*<sup>9</sup>

Since this local regulation 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 merchants 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 merchants 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.

And also the number of stalls and booths that are empty or unused.

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<sup>9</sup><https://tafsirweb.com/1591-quran-surat-an-nisa-ayat-59.html>

with the result that Padangsidempuan municipal income from Sangkum Pal Bonang Market received from the management of PT. The Trade Center Award has decreased every year. And in 2019 in January the *Pemkap* 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 of Market Service Retribution, a levy is levied on market services provided and managed by the Regional Government " .<sup>10</sup>

Based on the background of the problem, the I'm interested in conducting a study entitled "**The Effectiveness Of Padangsidempuan City Regulation No. 4 Of 2010 Article 33 Concerning Retribution For Market Services In Padangsidempuan**".

#### **H. Research Problems**

1. How is the Implementation of Padangsidempuan City Regional Regulation No. 4 of 2010 Article 33 concerning Retribution for Market Services in Padangsidempuan?
2. What are the factors that cause the effectiveness and ineffectiveness of Regional Regulation No. 4 of 2010 Article 33 concerning Retribution for Market Services?

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<sup>10</sup>Regional Regulation of the City of Padangsidempuan No 4 of 2010 Article 33 Concerning Market Service Charges

### 3. How Is The Implementation Of The Market Service Retribution According To *Fiqh Siyasah*?

#### I. Research Limitation

To avoid misunderstanding of the terms used in this proposal, the following terms are defined:

1. Effectiveness is a condition that indicates the level of the success or achievement of a goal as measured by quality, quantity, and time, according to what has planned beforehand.<sup>11</sup>
2. Regional Regulation is legislation that formed by the Provincial People's Representative Council with joint agreement with the regional head (governor or regent/mayor) adapted in Law No. 15 of 2019 for amendments Law No. 12 of 2011.<sup>12</sup>
3. Charges are levies imposed by the government on people who use services provided by the government in the event of a direct contribution received by the people who use the services in question.<sup>13</sup>
4. The market is a place where there is interaction between sellers and buyers, the market is the center and the main characteristic of the interchange networks that unite economic

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<sup>11</sup>Edi S, *Birokrasi Masa Depan Menuju Tata Kelola Pemerintah Yang Efektif dan Prima* (Bandung: Mutiara Press, 2012), P. 86.

<sup>12</sup>[https://id.wikipedia.org/wiki/Peraturan\\_Daerah\\_\(Indonesia\)](https://id.wikipedia.org/wiki/Peraturan_Daerah_(Indonesia))

<sup>13</sup>Law Number 28 of 2009 concerning Regional Retribution.



life.<sup>14</sup>

## **J. Research Objectives**

Based on the formulation of the problem above, this study aims to determine the Management of Market Service Levies at Sangkumpal Bonang Market, Padangsidimpuan.

## **K. Research Usefulness**

Research on the management of Market Service Charges in Sangkumpal Bonang Market is expected to provide the following benefits:

### **1. Theoretical Benefits**

- a. Adding knowledge through research carried out, and developing existing theories.
- b. As a material for understanding and learning for researchers and other students to conduct in-depth research on the Management of Market Service Charges at Sangkumpal Bonang Market, Padangsidimpuan.

### **2. Practical Benefits**

It is practically expected that with this research, the government can be more assertive in overcoming the problem of collecting market service fees so that it can encourage the public (merchants) to better understand and know the importance of paying Market Service Levies at Sangkumpal Bonang Market, Padangsidimpuan.

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<sup>14</sup>BasuSwastha, Azas-azas Marketing, Liberty, Yogyakarta, 2002, P. 50-51.

## L. Previous Studies

To support integral studies and research as described in the background of the problem, the authors conducted a search with several related writings, namely:

- 1) Thesis VISCA AYUNI dengan judul “*Retribusi pasar menurut hukum islam dan hukum positif (studi dinas perindustrian dan perdagangan upt pengelolaan pasar kec. Baradatu way kanan)*”. This thesis aims to describe the implementation of market service retribution in accordance with Regional Regulation no. 08 of 2011 in Baradatu Way Kanan District. And to analyze the implementation of market service retribution according to Regional Regulation Number 08 of 2011 in terms of Islamic Law. The results of the VISCA AYUNI thesis explained that in this study specifically using the analysis of Islamic law which was studied more deeply.<sup>15</sup>

Previous research focused more on the use of Islamic Law Analysis which was studied in depth, where in this study the researcher focused more on the Effectiveness of the Padangsidempuan City Regulation Number 4 of 2010 Article 33 concerning Market Service Retribution in Padangsidempuan.

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<sup>15</sup>Visca Ayuni, “*Retribusi pasar menurut hukum islam dan hukum positif (studi dinas perindustrian dan perdagangan upt pengelolaan pasar kec. Baradatu way kanan)*”, skripsi Universitas Islam Negeri RadenIntan Lampung, 2020.

- 2) Thesis ACHMAD FADLI dengan judul skripsi “*Pemungutan retribusi pasar dalam meningkatkan Pendapatan asli daerah di kabupaten Lampung selatan*”. This thesis aims to determine the collection of market retribution in increasing the Regional Original Income (PAD) of South Lampung Regency and to find out the inhibiting factors in collecting market retribution to increase the Regional Original Income (PAD) in South Lampung Regency. The results of Achmad Fadli's thesis explain that market levies can make a positive contribution to the increase in regional original income (PAD) by increasing regional original income (PAD) a region will be more independent and can determine the direction of development and development better.<sup>16</sup>

Previous research has focused more on the use of market levies that can make a positive contribution to increasing local revenue (PAD) by increasing local revenue (PAD) of an area that will be more independent and can better determine the direction of development and development. focuses more on the effectiveness of the Padangsidempuan City Regional Regulation Number 4 of 2010 Article 33 concerning Market Service Fees in Padangsidempuan.

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<sup>16</sup>Achmad Fadli, “*Pemungutan retribusi pasar dalam meningkatkan Pendapatan asli daerah di kabupaten Lampung selatan*”, skripsi Universitas Lampung 2019.

## **CHAPTER II**

### **THEORY BASIS**

#### **A. Regional Regulation**

Article 18 paragraph (1) of the 1945 Constitution of the Unitary State of the Republic of Indonesia states that the Unitary State of the Republic of Indonesia is divided into provincial areas and provincial areas are divided into regencies and cities. In each of these provinces, districts and cities has a Regional Government, which is regulated by a Regional Government Law. The existence of regional regulation is a form of administration of the central government to local authorities in taking care of and manage his own family, the implementation of the Local Government it will need further regulation in the form of regional regulations. According to Law No. 23 of 2014 concerning Regional Government, Regional Regulations are Legislative Regulations which are formed jointly between the Regional People's Representative Council and Regional Heads, both Province and Regency/City.

The existence of regional regulations is a way of giving authority to regions in managing and regulating their own households, because there are parts of regional affairs besides being regulated in law and must be further regulated by regional regulations. Regional regulations are all regulations made by the local government to implement other

regulations of a higher degree.<sup>17</sup>

Regional Regulations as a form of Invitation Law are part of the development of the national legal system. A good Regional Regulation can be realized if it is supported by appropriate methods and standards so that it meets the technicalities for the formation of the Prevailing Laws, as stipulated in Law Number 12 of 2011 concerning the Formation of Regulations Legislative.<sup>18</sup>

## **B. Basis for the Formation of Regional Regulations**

As one of the types of Legislative Regulations in Indonesia, in its formation, Regional Regulations are subject to the principles and techniques in the preparation of the Predetermined Legislation. Things that are very important in the formation of the Prevailing Laws include those concerning their foundation. The basis referred to here is the basis, reason or background why the Legislation must be made. 4 The basis used in preparing the Legislation that is strong and of quality, includes:

### **1. Juridical Basis**

Namely the legal provisions which form the basis of authority (*bevoegheid competentie*) the maker of the Laws and Regulations. Does the authority of an official or entity have a legal

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<sup>17</sup>Bagir Manan, *Menyongsong Fajar Otonomi Daerah*, PSH FH UII (Yogyakarta, 2002), P. 136.

<sup>18</sup>Sofiana Hanjani, 2014, Pelaksanaan Perda Kabupaten Sleman Nomor 11 Tahun 2004 tentang Penggunaan Fasilitas Pejalan Kaki (Trotoar) oleh Pedagang Kaki Lima di Sepanjang Kawasan UGM (Di Area RSUP Prof. Dr. Sardjito), Skripsi, *Universitas Muhammadiyah Yogyakarta*, P. 9.

basis as determined in the Prevailing Law or not. This is very important to mention in the Legislation because an official/an unauthorized body (*on bevoegdheid*) issues a regulation. This foundation is divided into two: from a formal perspective, this foundation gives authority to certain agencies into make certain rules; from a material point of view as a legal basis to regulate certain matters.

## **2. Sociological Basis**

Namely a Law and Regulations made that must be understood by the community in accordance with the realities of life. The law that is formed must be in accordance with the living law in society. In this condition, the Prevailing Laws cannot be separated from the symptoms of social symptoms that exist in society. By looking at the social conditions that occur in society in the framework of drafting a Legislation, there are not many directives for the institutions of power in implementing it.

## **3. Philosophical Basis**

Namely the basis of philosophy or views or ideas that are the basis when pouring governmental desires and policies into a plan or draft of state regulations. A formula. Legislation must have justification (justification *rechvaardiging* *Such*) that can be accepted and studied philosophically. Must be in accordance with the ideals of truth (*idee der waarheid*), ideals of justice (*idee der*

*gerechtigheid*) and ideals of decency (*idee der redelijkheid*)).

#### **4. Political Basis**

Namely the policy line which becomes the next basis for policy and direction of state government management. This can be expressed on a political line as currently stated in the National Legislation Program (*Prolegnas*) and the Regional Legislation Program (*Prolegda*), as well as the National Development Program (*Propernas*) policy as the direction of government policy that will be implemented during his future administration. This means giving directions in the making of the Prevailing Laws to be made by the competent body and official.<sup>19</sup>

In addition to the aforementioned foundations, there are still several foundations that can be used, including the economic, ecological, cultural, religious, administrative and technical planning foundations that should not be neglected in an effort to make good laws and regulations at all levels of government.

### **C. Regional Retribution**

#### **1. Definition of Regional Levies**

Regional levies are payments made by the community to the regions for services received by directly or upon the license

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<sup>19</sup>BagirManan in W. RiawanTjandra and Kresno Budi Harsono, 2009, *Legal Drafting Teoridan Teknik Pembuatan Peraturan Daerah* (Universitas Atmajaya, Yogyakarta 2009), P. 25-28.

obtained. In contrast to taxes that are not imposed based on direct services, levies can only be imposed if the local government provides services directly to the community or the local government grants permission to carry out certain activities.<sup>20</sup>

Law number 34 of 2000 explains that in order to be levied in a region, each type of regional levy must be stipulated by a regional regulation.<sup>21</sup> In order to apply and be levied in a province, regency, or city, a regional regulation on retribution must first be stipulated. Regional regulations regarding a regional levy are promulgated in the relevant regional sheets. Regulations on regional levies must not conflict with public interests and the higher, higher levels of laws and regulations.

Thus, local taxes are taxes that are determined by local governments with regional regulations, the collection authority of which is exercised by the regional government and the results are used to finance local government expenditures in carrying out government administration and development in the regions. The elements inherent in the definition of levies are as follows:

- a. Levies must be based on law
- b. The nature of the levies can be enforced

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<sup>20</sup>Adrian Sutedi, *Hukum Pajak Dan Retribusi Daerah* (Jakarta: Sinar Grafika, 2011), P. 74 – 75.

<sup>21</sup>Marihot Pahala Siahaan, *Pajak Daerah & Retribusi Daerah* (Jakarta: PT. Raja Grafindo Persada, 2006), P. 452.



- c. The collection is made by the State
- d. Used for expenditures for the general public
- e. Direct compensation can be given by levy payer.

Usually, levies are given on payments in the form of services or the granting of certain permits provided by the government to each person or entity. Since the rewards can be felt immediately, from the point of view of their coercion it leads to more economic things. That is, if a person or entity does not want to pay retribution, the economic benefits can be felt immediately. Meanwhile, if the economic benefits have been felt but the retribution is not paid, then legally the repayment can be enforced just like a tax.<sup>22</sup>

## **2. Principles and Tariffs of Regional Levies**

The principles and targets for setting levy rates are differentiated based on the class of levies, namely Public Service Levies, Business Service Levies and Certain Licenses. The classification is based on the type of service and license. Regional services can be in the form of public services, namely services whose consumption provides individual benefits and benefits to the general public and services that are private in the form of services

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<sup>22</sup>Wirawan B. Ilyas and Richard Burton, *Hukum Pajak* (Jakarta: Salemba Empat, 2004), P. 6.

whose availability is very limited by the private sector (public services). In detail, the principles and targets of tariffs are:

- a. Public service retribution tariffs, which are determined by taking into account the costs of providing the services concerned, the capacity of the community, aspects of justice, and the effectiveness of control over these services. These costs include operating and maintenance costs, interest costs and capital costs;
- b. The tariff for business services retribution is based on the objective of obtaining a decent profit. Adequate profit is the benefit obtained if the said business services are carried out efficiently and oriented towards market prices;
- c. Tariffs for certain permits retribution are based on the objective of covering part or all of the costs of administering the issuance of the relevant license. The costs of administering the granting of such licenses include the issuance of permit documents, monitoring infields, law enforcement, administration, and the costs of the negative impact of the issuance of the license.

Some services for goods and services provided by the government are more appropriate if they are financed through user charges, the closer these services are to the grouping of private goods, the more appropriate it is to be financed through user

charges. However, the identification of the boundary between public and private goods is somewhat difficult to do and grouping must be based on each service.

### 3. Types of Levy

Below is an explanation of levy and their types, as follows:

#### a. PublicService Levies

Public service levies are fees for services provided or provided by local governments, for the purpose, interests and benefits of the public as well as being enjoyed by private person or entity.<sup>23</sup>Public service levies, including the following:

- 1) Health
- 2) Service levies garbage service charges or cleanliness
- 3) Levy turn printing costs identity cards and civil  
Registration deed
- 4) Levy funeral services corpse incineration levies
- 5) Public roadside parking
- 6) Levies market services
- 7) Retribution clean water
- 8) Retributiontesting motor vehicle levies
- 9) Inspection of fire extinguishers

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<sup>23</sup>*Ibid.*,P. 437.

10) Retribution for map print replacement

11) Retribution for fishing boat testing.<sup>24</sup>

b. Business Service Levies

Business service levies are levies on services provided by local governments adhering to commercial principles because basically they can also be provided by the private sector.

Retribution for business services, including the following:

- 1) Retribution for the use of regional assets
- 2) Retribution for wholesale markets and/or shops
- 3) Retribution for auction venues
- 4) Retribution for terminals
- 5) Retribution for special parking spaces
- 6) Retribution for lodging or lodging or villas
- 7) Retribution for suction latrines
- 8) Retribution for slaughterhouses
- 9) Retribution for ship port services
- 10) Retribution for recreation and sports areas ferries
- 11) Retribution for crossing on water
- 12) Levies on liquid waste management
- 13) Retribution for sales of regional business.

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<sup>24</sup>Erly Suandy, *Hukum Pajak*, Edition 5 (Jakarta: Salemba Empat, 2011), P. 236.

### c. Certain Licensing levies

Certain licensing levies are levies on certain activities of the regional government in the framework of granting permits to individuals or agencies intended for fostering, regulating, controlling and supervising spatial use activities, use of natural resources, goods, infrastructure, facilities, or certain facilities to protect public interests and preserve the environment. Specific licensing levies, are as follows:

- 1) Building permits levies
- 2) Permits levies for alcoholic drinks
- 3) Nuisance permits levies
- 4) Trayak permits levies.<sup>25</sup>

## 4. Objects and Subjects for Regional Levies

### a. Objects for Regional Levies

Many services have been provided by the government but not all services provided by the regional government can be levied, but there are only certain types of services which, according to socio-economic considerations, are worthy of being the object of retribution. These services can be grouped into three groups, including the following:

- 1) Public services are services provided or provided by

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<sup>25</sup>*Ibid.*, P. 447.

local governments for the purpose of public interest and benefit and can be enjoyed by individuals or entities.

2) Business services are services provided by local governments, by following commercial principles. Because basically it can be provided by the private sector.

3) Certain permits are certain activities of the regional government in the context of granting permits to individuals or bodies, which are intended for the development, regulation, control and supervision of certain activities or facilities in order to protect public interests and preserve the environment.

#### b. Subjects For Levies

The subjects for regional levies are as follows:

- 1) Public service levies are individuals or entities that use or enjoy the relevant public services
- 2) Business service levies are private persons or entities that use or enjoy the relevant business services.
- 3) Certain licensing levies are individuals or entities that obtain certain permits from the local government.<sup>26</sup>

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<sup>26</sup>Mardiasmo, *Perpajakan* (Yogyakarta: Andi, 2013), P. 18.

## 5. Regional Retribution Function

Retribution has a very important function for local revenue (PAD), where this function can be measured based on the target to achieve levies. If the achievement target is high, then the retribution function for PAD will be high and large.

In relation to the Indonesian economy as a whole, user charges have several functions as follows:

### a. Sources of Regional Income

If the region already has a source of income that is able to meet and meet the needs of the regional government, the central government no longer has a heavy burden in its goal of participating in helping regional development . Participating role central government in terms of regional development can be in the form of providing regional assistance for education, poor families or for appreciation of a kind of allowance for regional government personnel.

### b. Regulating Economic Activities

Economic Activities will run and can be properly regulated if financial resources are available and sufficient. Likewise with the economy in the regions, where user fees are a source of finance. So that the regulation of regional economic activities at certain posts can be carried out properly and smoothly.

c. Regional economic stability

Charges that enter the regional treasury on a regular basis will put the regional economy in a stable economic position, because the costs of running local governments have been supported by charges.

**D. Obligation of Retribution According to Islamic Law**

In the long history of Islam, several sources of state income and finance have been recognized (*al-mawarid al-maliyyah li al-dawlah*). Some of them are routine (*dawriya*), namely *zakat*, *Kharaj* (land tax), *jizyah* (security guarantee tax for non-Muslims) and *'usyur* (export-import tax), while others are incidental (*ghayrdawriya*) which is one-fifth of the spoils of war (*ghanimah* and *fay*), one-fifth of mining products (*ma'adin*) and treasure (*rikaz*), inheritance of people who do not have heirs, discoveries and all forms of assets whose owners do not know for sure.<sup>27</sup>

One of the rights of the rulers of the Muslims is to determine how much the burden of jihad with assets to everyone who is able. This is in accordance with what was stated by the author of *Ghiyats al-Umam* and also the opinion of *An Nawawi* and other *Syafi'iyah* scholars, where they expressed the opinion that the rich of the Muslims were obliged to help the Muslims with assets other than *zakat*. Including collection from

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<sup>27</sup>Mila Saraswati, Ida Widaningsih, *Ilmu Pengetahuan Sosial: Geografi, Sejarah, Sosiologi, Ekonomi* (Grafindo Media Pratama, 2008.), P. 89



various public facilities that are beneficial to all individuals in society, namely (which provide) benefits to the entire community and their protection from a security (military) and economic perspective which of course requires costs (assets) to realize it while the results of *zakat* are not sufficient.

Even if preaching to Allah SWT and delivering His message requires funds, (then tax obligations can be applied to meet that need), because realizing this is an obligation for Muslim leaders and usually all of these things cannot be fulfilled by simply relying on *zakat*. This obligation can only be realized by determining taxes other than the *zakat* obligation. Therefore, this obligation is supported by the principle of "*maalaayatimmu al-wajibillabihifahuwawajib*", something where an obligation is not perfect except with it, then something is obligatory.

Prophet Muhammad SAW was the first to introduce the financial system in Arabia. He founded the wealth institution of the people of Medina. There are several main sources of income for the Islamic state, namely, *zakat*, *Jizyah* (*individual tax*), *Kharaj* (*land tax*), *Usyur* and many other state revenues during the time of the Prophet. Thus there is a source of state income that can make Muslims live in prosperity. Without any hostility and social inequality.

The tax (*daribah*) is actually a treasure that Allah has given to the Muslims in order to meet their needs. Where Allah has made an imam as a leader for those who can take property and spend it according to

certain objects. In obliging taxes there is no increase in wealth and the prohibition of not being rich and to collect taxes will not pay attention to any economy. However the tax is collected on a fairly standard basis. Not only assets in *Baitul Mal*, to meet all the needs needed so that the tax is collected based on the level of state expenditure needs.

There are several verses of the Qur'an that were revealed to the Prophet Muhammad relating to state financial resources in the form of *zakat*, *ghanimah*, and *jizyah*. Among them are Qs At-Taubah (9) 103.:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

*Meaning: Take zakat from their property, to clean and purify them, and pray for them. In fact, your prayer (brings forth) peace of mind for them. Allah is All-Hearing, All-Knowing.*<sup>28</sup>

This verse shows that in addition to the obligation to pray, there are also other obligations that Muslims have to pay, namely *zakat*. Apart from the above verses, there are also other verses that explicitly instruct Muslims to pay with the provisions stipulated in Islamic law. In another verse there is also an explanation of the existence of other sources of financial finance in the form of *Jizyah* collected from non-Islamic residents (ahl al-Kitab). As explained in the Al-Qur'an in the letter At-Taubah (9) 20 as follows:

<sup>28</sup> <https://www.merdeka.com/quran/at-taubah/ayat-103>.

لَّذِينَ آمَنُوا وَهَاجَرُوا وَجَاهَدُوا فِي سَبِيلِ اللَّهِ  
 بِأَمْوَالِهِمْ وَأَنْفُسِهِمْ أَكْثَرُ دَرَجَةً عِنْدَ اللَّهِ وَأُولَئِكَ  
 هُمُ الْفَائِزُونَ

Meaning: People who believe and emigrate and strive in the way of Allah with their assets, objects and themselves, are of a higher rank with Allah; and it is the people who get the victory.<sup>29</sup>

In the early days of Islam, state revenue received from *zakat* was in the form of cash, agricultural products and livestock products. *Zakat* is an important element because of its mandatory payment system. *Zakat* collection becomes mandatory and is taken over by the government by assigning *amil* or collection officers.<sup>30</sup>

The government of Muslim countries also has other sources of income, not just basic revenue, such as *waqf* (giving of permanent assets from the people for limited or unlimited public needs), grants, gifts and so on which are received irregularly. The state can collect taxes. If public needs have not been met, the state can collect additional taxes depending on the state's situation at that time.

<sup>29</sup><https://tafsirq.com/9-at-taubah/ayat-20>

<sup>30</sup>Muh. Fudhail Rahman, *Sumber-Sumber Pendapatan dan Pengeluaran Negara Islam*, jurnal Aliqtishad, Vol. V N0.2, (Juli 2013), diakses pada 04 Mei 2019, P.244.

## **CHAPTER III**

### **RESEARCH METHODS**

#### **A. Research Methods**

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:

##### **1. Types of Research**

- a. This type of research is 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 to obtain information.
- b. This research is descriptive analytical. Analytical descriptive is 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.

#### **B. Research Time and Location**

The time of this research was carried out on December 10, 2020 until June 30, 2021. This research was conducted in Padangsidempuan Sangkumpal Bonang market, and the Office of market Management.

The reason of the research chosed at the Sangkumpal Bonang Padangsidimpuan Market as the research's object was to directly examine the effectiveness of local regulations regarding market service charges.

### **C. Approach of Research Method**

Method used in this research is a descriptive qualitative method. This variant of the research is based on the characteristics of the researcher's question, firmness and strength in analysis, a special and unique perspective to produce a holistic reality. Where the data collected is in the form of words, and pictures. The data comes from interview manuscripts and photographs. Thus, this study will contain data quotations to provide an overview of the object to be studied by the researcher.

### **D. Data Collection Techniques**

#### **a. Observation Techniques**

Observation is observation made deliberately, systematically regarding social phenomena with psychic symptoms to be continued. So observation is data collection in a careful and systematic way. This the observations made will be researched and can see firsthand the conditions in the field.

#### **b. Interview**

Interviews are primary data collection activities that come directly from research respondents in the field (location) by means of oral or

written questions and answers and face to face with the source and the respondent's answers are recorded or recorded.<sup>31</sup> Information collection activities carried out by directly asking informants to obtain qualitative data in an effort to gain a comprehensive understanding of the research being carried out.

c. Documentation

Documentation is the collection of data by seeing, reading, studying, then recording data that has something to do with the object of research. Documentation is one way of obtaining data by recording the results of interviews, photographs needed in research, and recordings by sources.

## **E. Data and Data Sources**

a. Primary Data

Primary data is data obtained directly from the first source. In this primary data, the researcher will conduct direct interviews with traders/traders in the market, the market management Sangkumpal Bonang Padangsidimpuan office.

b. Secondary Data

Secondary data is data taken as supporting primary data without having to go directly to the field, among other things include official documents, law books, both journals and articles related to this

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<sup>31</sup>Abdul kadir Muhammad, *Hukum dan Penelitian Hukum* (Bandung: PT.Citra Aditya Bakti, 2004), P. 86.

research as well as research results in the form of reports and so on.<sup>32</sup>

#### **F. Data Analysis Techniques**

Data analysis techniques are the most important step in research, because the main purpose of research is to get data. Without knowing the data analysis technique, the researcher will not get data that meets the established data standards as suggested by Ari Kunto. In analyzing the data the author uses the deductive thinking method, which departs from general facts, concrete events, general facts and events concrete. Then from it is drawn to generalizations that have special characteristics.

The analytical method used is to use a qualitative descriptive approach. Descriptive is a study to provide an objective description of a situation. Qualitative is a study that produces descriptive data in the form of the words or behavior of the people being observed.<sup>33</sup> This study analyzed data obtained from observations and interviews regarding market retribution rates, so that it can be a general conclusion consistent with observations of researchers in the field.

#### **G. Technique Validity Test**

Test data credibility or trust in qualitative research data, among others, is done by extending observations, increasing persistence in research, and triangulation.

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<sup>32</sup>Andi Prastowo, *Memahami Metode-metode Penelitian* (Jakarta: Ar-Ruzz Media, 2014), P.31.

<sup>33</sup>Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: University of Indonesia Press, 1986), P. 112.

a. Extension of observations

With the extension of observations, the researcher returns to the field, makes observations, and interviews again with data sources that have been encountered or new. So that the relationship between researchers and sources will be formed rapport (getting closer).

b. Increased Persistence in Research

Researchers make observations more carefully and continuously. In this way, data certainty and the sequence of events can be recorded with certainty and systematic.

c. Triangulation

Triangulation in credibility testing is defined as checking data from the source section, various ways, and various times. Thus there are source triangulation, triangulation techniques, data collection triangulation time.

## **H. Structure of Thesis**

To facilitate this discussion, the researcher will make the research systematic as follows:

- a. Background of the problem, identification, problem term limits, formulation of the problem, the purpose of research, usability research, previous studies.
- b. The theoretical basis of regional regulations, the basis for the formation of regional regulations, regional levies, the definition of regional levies, the principles and tariffs of regional levies, types of



levies, objects and subjects of regional levies and the function of regional levies.

- c. This type of research, research location, approach of research method, techniques data collection, data and data sources, techniques and data analysis, techniques data validity testing.

## CHAPTER IV

### RESEARCH RESULTS AND DISCUSSION

#### A. Description of Research Site

##### 1. History of Padangsidimpuan City

North Padangsidimpuan District is one of the six sub-districts in the Padangsidimpuan City area, administratively the North

Padangsidimpuan District borders:

- a. The north is bordered with North Padangsidimpuan District.
- b. The south is bordered with South Padangsidimpuan District.
- c. The west is bordered with South Tapanuli Regency.
- d. The east is bordered with Padangsidimpuan Batunadua District.

The astronomical location of North Padangsidimpuan District is at 010 21' 30"- 010 21' 20" North Latitude and 990 14' 30"- 990 16' 10" East Longitude, North Padangsidimpuan District is at an altitude of 260-1100 meters above sea level, and is an area mountains so the climate is moderate with temperatures ranging from 240 C - 300 C. The area of North Padangsidimpuan District reaches 14.09 KM<sup>2</sup>.<sup>34</sup>

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<sup>34</sup> Alfian Yusri, *Statistik Daerah Kecamatan Padangsidimpuan Utara* (Jakarta: Badan Pusat Statistik, Padangsidimpuan, 2014), P. 1.

## 2. History of SangkumpalBonang Market

Sangkumpal Bonang Market was originally named a new market that was founded hundreds of years ago around the 1800s as a trading center in the past. It cannot be separated from the history of the city of Padangsidempuan which was once a small hamlet located between mountains and valleys, an area full of weeds. So many people call it "*Padang nadimpu*" which means land at an altitude overgrown with weeds and is located in *Kampung Bukit, KelurahanWek II*, on the edge of the Sangkumpal Bonang River.

Sangkumpal Bonang Market began to be built in 2003 after a big fire occurred in the new market. Right after Padangsidempuan was established as a City based on Law No. 4 of 2001 concerning the establishment of the city of Padangsidempuan. On October 17, 2001 by the Minister of Home Affairs on behalf of the President of the Republic of Indonesia, Padangsidempuan was inaugurated as a City.

Pasar Raya SangkumpalBonang is taken from the name of Sangkumpal Bonang *æk* which flows through *Jalan Sitombol* now and ends at the *Batang Ayumi* river. Sangkumpal Bonang Market which was inauguratedthe first mayor, Zulkarnaen Nasution (2002-2006 Period I) and (2006-2010 Period II) which can be seen on the

inscription to the right of the main gate of the Sangkumpal Bonang market, there is a inscription containing his signature.<sup>35</sup>

### **3. The Trade Service**

The Padangsidimpuan City Regional Trade Office is the organizer of government affairs covering the fields of Trade, Cooperatives, Small and Medium Enterprises, industry and market affairs. After the Padangsidimpuan City Government Regulation Number 5 of 2016 concerning the establishment of the Padangsidimpuan City Regional Government, starting in 2016 its name was changed to the Padangsidimpuan City Regional Trade Office, the address is at Jl. Lt. Gen. T. Rizal Nurdin Km. 7 Pal IV- *Pijorkoling*, Southeast Padangsidimpuan District, Padangsidimpuan City Region.<sup>36</sup>

### **4. Vision and Mission of the Padangsidimpuan City Trade Office**

The vision and mission of the Padangsidimpuan City Trade Service are as follows:

Vision: The realization of quality, independent, competitive cooperatives and SMEs as well as integrated industrial and trade business partners as a driving force for the regional economy. *(Terwujudnya koperasi dan UKM yang berkualitas, mandiri, berdaya saing serta mitrausaha industry dan perdagangan yang terpadu sebagai satu penggerak perekonomian daerah).*

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<sup>35</sup>The results of the interview with Mr. Erwin Pulungan as the Head of the Sangkumpal Bonang Market, on April 15, 2021.

<sup>36</sup>Profil Dinas Perdagangan Kota Padangsidimpuan.

Mission:

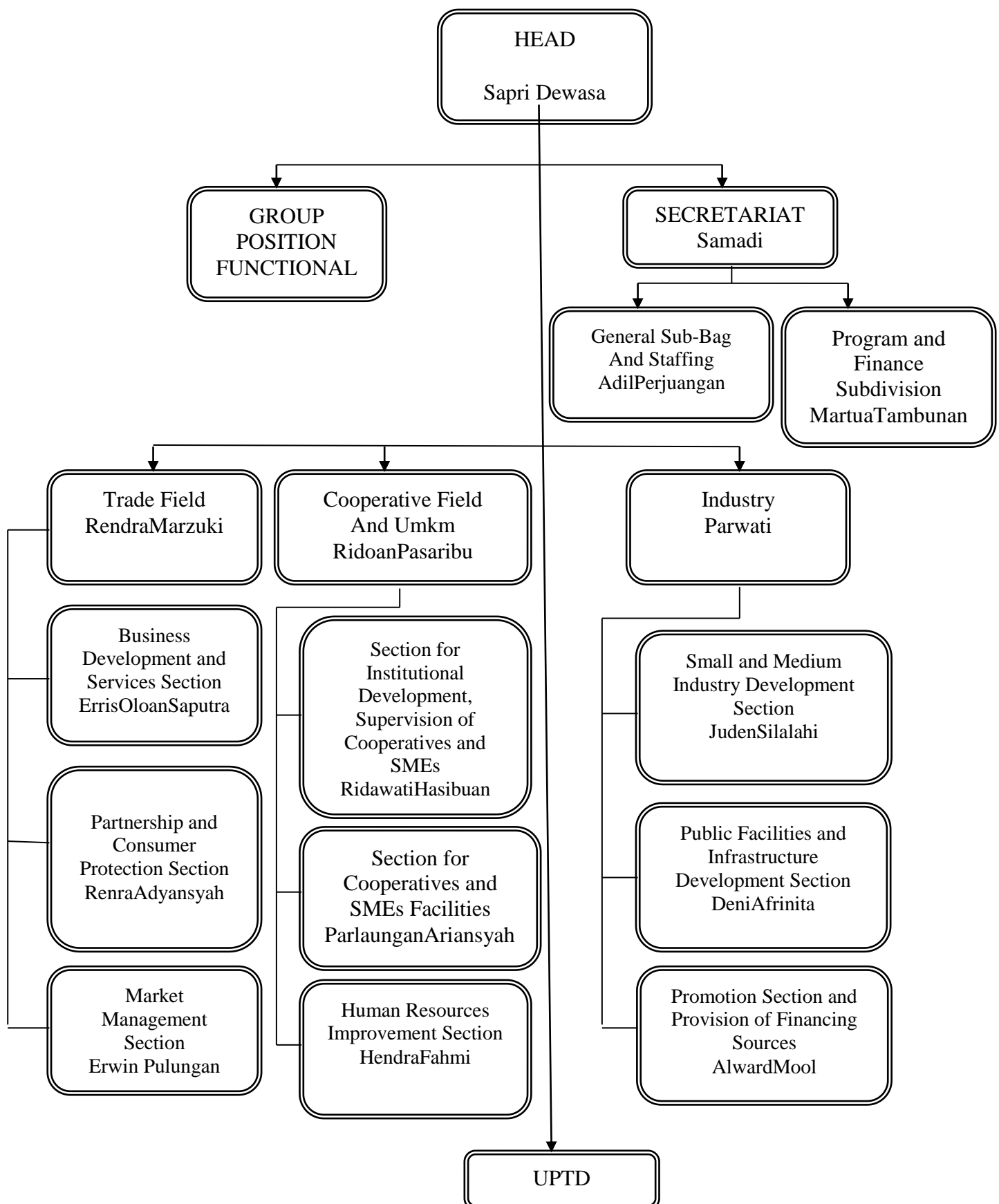
- a. Improve the management and institutions of cooperatives and SMEs in realizing business independence to achieve prosperity. *(Meningkatkan manajemen dan kelembagaan koperasi serta ukm dalam mewujudkan kemandirian usaha untu kmencapai kesejahteraan).*
- b. Develop an integrated center of economic growth with a people-based economy. *(Mengembangkan pusat pertumbuhan ekonomi yang terpadu dengan ekonomi berbasis kerakyatan).*
- c. Realizing effective, productive cooperatives, SMEs by having a strategic and mutually beneficial and competitive pattern of partnership cooperation. *(Mewujudkan koperasi, UKM yang efektif ,produktif dengan memiliki pola kerja sama kemitraan yang strategis dan saling menguntungkan serta berdaya saing).*
- d. Increase community income and improve the quality of human resources (HR) for industry players, traders and coaching officers. *(Meningkatkan pendapatan masyarakat dan meningkatkan kualitas sumber daya manusia (SDM) bagi pelaku industry, pedagang dan aparat pembinaan).*<sup>37</sup>

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<sup>37</sup>Profil Dinas Perdagangan Kota Padangsidempuan.

## **5. Organizational Structure of the Padangsidimpuan City Regional Trade Office**

The organizational structure of the Padangsidimpuan City Regional Trade Office refers to Government Regulation no. 84 of 2000 concerning guidelines for regional apparatus organizations. Following up on these provisions, Regional Regulation no. 4 of 2001 which contains the organizational structure and governance of the City of Padangsidimpuan. Based on the regulation, the organizational structure of the Padangsidimpuan City Regional Trade Office is as follows:



**B. Implementation of Padangsidimpuan City Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Fees in Padangsidimpuan**

With the enactment of Law number 28 of 2009 concerning regional taxes and regional levies, local governments are allowed to collect regional taxes and levies. This is also done by the Padangsidimpuan City Government by collecting fees for the Sangkumpal Bonang market which is based on Regional Regulation Number 4 of 2010 concerning public service fees.

Regional agencies that have the authority to carry out this function are the Regional Office of Cooperatives, SMEs, Industry, Trade and Markets in the Padangsidimpuan 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, 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 Padangsidimpuan 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.

**Table of the Number of Kiosks and Loss in Sangkumpal Bonang**

Floor	Kiosks		Loss	
	Contain	Empty	Contain	Empty
Basement	375	15	8	11
1st floor	358	10	-	-
2nd Floor	232	97	21	21
Amount:	965	122	29	32

Based on the table above, the number of stalls containing on the basement floor is 375 and the number of empty kiosks is 15, and the number of stalls contains is 8, the number of stalls is empty is 11, then the number of kiosks on the first floor is 358 and the number of stalls is empty is 10 then the number of stalls contains on the second floor is 232 and the number of empty kiosks is 97, and the number of booths containing is 21 and the number of stalls is empty is 21.

The results of the interview with Mr. Erwin Pulungan, namely "regarding the smooth payment of levies made by the mandatory retribution, it can be said that it is not optimal because the arrears are greater than those who pay. He said that the arrears reached 70%, many of the obligatory levies did not pay the levies".<sup>38</sup>

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 Sangkumpal Bonang 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 as follows:<sup>39</sup>

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<sup>38</sup>Interview with Mr. Erwin as the head of the market manager on December 15, 2020.

<sup>39</sup>Padangsidempuan City Regional Regulation No. 4 of 2010

**Table of Levy Tariffs Before Increase**

NO.	MARKET NAME	RATES(RP)
1	Class Market I A - Basement Floor Category I Category II Category III Losd - Floor I Category I Category II Category III Losd - Floor II Category I Category II Category III Losd Courtyard	  3.500,-/m/ month 3.000,-/m/ month 2.500,-/m/ month 2.000,-/m/ month  4.500,-/m/ month 3.500,-/m/ month 3.000,-/m/ month 2.500,-/m/ month  3.500,-/m/ month 3.000,-/m month 2.500,-/m/ month 2.000,-/m month 1.000,-/m/ month

But in 2019 the Mayor issued a *Perwal* regarding the increase in levy rates. In accordance with the Padangsidimpuan city regulation, the structure and amount of the levy tariff that has been set has been regulated in the Padangsidimpuan Mayor Regulation No. 32 of 2018 concerning the determination of Public Service Retribution Tariffs, especially in the fifth part of article 19 which has been enforced since January 2, 2019, where the amount of market levy rates with the following details:<sup>40</sup>

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<sup>40</sup>Padangsidimpuan Mayor Regulation No. 32 of 2018.

### Levy Tariff Table After Increase

NO.	MARKET NAME	RATES (RP)
1	Class Market I A	
	- Basement Floor	
	Category I	7.000,-/m/month
	Category II	6.000,-/m/month
	Category III	5.000,-/m/month
	Losd	4.000,-/m/month
	- Floor I	
	Category I	9.000,-/m/month
	Category II	7.000,-/m/month
	Category III	6.000,-/m/month
	Losd	5.000,-/m/month
	- Floor II	
	Category I	7.000,-/m/month
	Category II	6.000,-/m/month
	Category III	5.000,-/m/month
	Losd	4.000,-/m/month
	Courtyard	2.000,-/m/month

The classification of retribution rates at the Sangkumpal 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. Interview with Mr. Erwin Pulungan:

"The levy rates at the type Sarngkumpal Bonang Market are based on the area, size and duration of use of each facility as well as the market class used by traders. The local government has provided stalls, shop houses, kiosks according to the needs of traders, so traders pay fees based on the place they use. The obstacle is the negative response of traders. This

response is based on the market environment which tends to be quiet and the purchasing power of the people decreases, resulting in traders not having enough income to pay the daily levy. Especially in 2019, when the levy rate went up, the traders issued a negative response, coupled with the COVID-19 pandemic, so that it became an obstacle in withdrawing retribution.<sup>41</sup>

The collection of market service fees at the Sangkumpal 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 SMEs 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

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<sup>41</sup>Interview with Mr. Erwin Pulungan as the Head of Market Management on April 10, 2021.

service fees and also sanctions that will be imposed on users of user fees who violate these regulations or do not pay market fees.<sup>42</sup>

Based on the results of the author's interview with the head of the market retribution section of Sangkumpal Bonang, in general, in the process of collecting market retribution, there are many obstacles that hinder it. Because all activities are carried out in accordance with the provisions of existing regulations as guidelines for carrying out work. If the results of the levy receipts for the last three years are fairly low, because there are still many traders who have not paid their obligations and many are in arrears for several years. Our officers also only number 6 people who go down to the field to collect market retribution.<sup>43</sup>

This indicates that the implementation of the collection of market service fees is in accordance with Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Fees. As well as socialization of service retribution, Sangkumpal Bonang Market has also used a clear method. However, in its implementation sometimes there are still obstacles such as the lack of caring attitude of traders to the rules that are socialized and also field officers who only have 6 officers.

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<sup>42</sup>Interview with Mr. Erwin Pulungan as the Head of Market Management on April 15, 2021.

<sup>43</sup>Interview with Mr. Erwin Pulungan as the Head of Market Management on April 15, 2021.

**Table of Subjects of Market Levies who are in arrears in Paying Levies**

No.	Name	Long arrears	Information
1.	Ria Intan	1 Year 7 Months	STALL
2.	Raflinda Yasmi	2 Years 5 Months	STALL
3.	Meliana	1 Year 4 Months	STALL
4.	Tanjung	3 Years 6 months	STALL
5.	Yanti	5 Months	STALL

The results of interviews with several traders, namely Mrs. Tanjung who sells headscarves "Mrs. Tanjung has only paid the levy until 2017 and has been in arrears if she hasn't paid the levy for 4 years.levy, sometimes when I wait for the picker but he doesn't come sometimes I pay the levy and sometimes I don't pay. I also really don't want to pay arrears but sometimes when I want to pay the levy but the officer doesn't come to pick it up, the officer should be more diligent in going down like security officers who always come almost every day so that there are no arrears that accumulate. In this month alone the officers only came 2 times. And also about the increase in tariffs in 2019 the officers should have notified before the increase occurred but they only came and distributed a sheet of paper containing the increase in the levy rate which reached 100% and was

effective from that moment on. So previously I paid 25 thousand rupiah to 50 thousand rupiah.<sup>44</sup>

The results of the interview with the mandatory retribution, namely Mrs. Yanti, "she said that I pay the retribution once a year, because I rent this kiosk so when I want to pay the annual kiosk that's when I pay the retribution. So the levy officer doesn't come every month to my kiosk if I want to pay, I just need to call the retribution officer to come to my kiosk, regarding sanctions, I don't have to pay additional fees when paying the annual levy, because I've been paying for it for a long time".<sup>45</sup>

The results of interviews with clothing vendors Mrs. Raflinda on the basement floor I have been selling here for about 4 years but the stall is not here but a bit in the middle of the first sale I don't know there is such a thing as retribution payment, well, my name is just a new trader, then about a few months of selling, a retribution collector came to the kiosk me to collect retribution because I rented this kiosk so I had to pay. The officer informed that the last payment was in 2017 so there were already 4 years in arrears. But after I moved to this front kiosk, only once did the officer come to collect the retribution. And also the facilities at the Sangkumpal market which are inadequate, the traders in the basement complain that if it rains heavily then some of the stalls on the basement

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<sup>44</sup>Interview with Ms. Tanjung as the mandatory retribution on June 15, 2021.

<sup>45</sup>Interview with Ms. Yanti's as the mandatory retribution on June 15, 2021.



floor are flooded because the existing ditch is clogged and overflows to the basement floor.<sup>46</sup>

The results of the interview with Ms. Hera employee of the accessories shop kiosk said that the officers very rarely came to her kiosk to collect the retribution. Last month the officer only came once, then later this month the officer came early last month. I didn't pay because my boss didn't come and until now he hasn't come again to collect retribution even though there are still a lot of arrears.<sup>47</sup>

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 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 results of the interview with Yuanita book retribution collector "Our office in the Sangkumpal market has been open for a long time because it's also because the traders are also open for a long time, some are even at 10 and even 11, so we can't even come to collect retribution in the morning while they are still open. . We go down to the field at 3 to 6 sometimes until 7, we only have 6 officers, while there are hundreds of

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<sup>46</sup>Interview with Ms. Raflinda as the mandatory retribution on June 15, 2021.

<sup>47</sup>Interview with Ms. accessories seller on June 25, 2021.

kiosks and stalls, so we don't come to one kiosk often, but we try to come to other kiosks. Actually, we are also field officers, we have tried our best, but in the field, sometimes there are obstacles that come, we have also given sanctions to those who are in arrears in retribution in the form of a warning letter and also based on local regulations, namely administrative sanctions of 2%.<sup>48</sup>

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”.<sup>49</sup>

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<sup>48</sup>Interview with Yuanita book retribution officer on June 25, 2021.

<sup>49</sup>Interview with Mr. Erwin Pulungan as the Head of Market Management on June 25, 2021.

From the results of the interviews above, it can be concluded that the policy regarding the levy owed and the sanctions imposed on the mandatory levy are not effective. This can be seen from the lack of firmness of the attitude of the collecting officer and the policy of the trade office in solving the problem of the retribution owed, so that it affects the PAD income of the city of Padangsidempuan.

There are some obstacles in the implementation of Padangsidempuan city regional regulation No. 4 of 2010 article 33 concerning market levies, namely as follows:

**1. There Is No Decree From Disperindag Regarding The Person Who Carries Out The Levies**

The results of the interview with Mr. Erwin Pulungan "regarding the appointment of officers who went to the field whether they had a decree or not and he said that the decree did not exist so they were just appointed directly, they were appointed verbally directly and these 6 officers were appointed to officers retribution at Sangkumpal Bonang market."<sup>50</sup>

**2. There Is No Decree Regarding The Collection Schedule**

The results of the interview with Mr. Erwin Pulungan "regarding the SK when officers go to the field, there is nothing but a global decree, so the procedure for dispatching officers to the field is starting from the 5-25th, so sometimes officers come down once a week or even

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<sup>50</sup>Interview with Mr. Erwin Pulungan as head of market manager on 21 June 2021.

up to 2 times a week every month. So, the officer already knows when he has to go to the field.<sup>51</sup>

From interviews conducted with market retribution officers, “That levies are made every 2 times a week or 1 time a week or from the 5-25th of every month. The retribution officer will visit every stall and the lost in the Sangkumpal Bonang market from the basement to the 2nd floor. Every time the retribution officer comes to collect the merchant market service fee, there are so many reasons from promising to pay tomorrow and so on, even the reason that he only contracting the kiosk and not as a kiosk owner. Coupled with the Covid 19 or Corona virus outbreak which made the market quiet and had been closed for approximately 3 weeks, so many people switched to online shopping. Even when I came to the kiosk I only met the employees, not the shop owner.<sup>52</sup> The officers carried out their duties to the maximum extent possible and followed the local regulations of Padangsidempuan City but when they came down to the field there were only obstacles encountered by the retribution collectors.

### **3. Incomplete Standard Operating Procedure (SOP)**

The procedure for collecting market retribution at the Sangkumpal Bonang market is: The collection mechanism starts from the head of the market manager taking a ticket in the licensing section for company

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<sup>51</sup>Interview with the head market manager Mr. Erwin Pulungan on 21 June 2021.

<sup>52</sup>Interview with Mr. Aspan Azis Nasution as the officer who collects market retribution on April 16, 2021.

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 result of the retribution collection is then deposited to the Industry and Trade Disperindag once a week. The determination of the retribution rate at the Sarngkumpal Bonang Market is based on the type, area, size and duration of use of each facility as well as the market class used by traders. So the SKRD will be given to the user of the levy as a sign that he has paid the levy.<sup>53</sup>

The results of the interview with the retribution officer were "I go down sometimes at the beginning of the month to collect the levy to each stall in the Sangkumpal market when the merchant pays I write it down and give the SKRD to the merchant as proof of payment. But sometimes there are traders who promise to pay, we just say yes, nothing is written like that."<sup>54</sup>

#### **4. No Decree on Implementation Supervision**

Based on an interview with Mr. Erwin Pulungan as the Head of Market Management, he said that "the decree regarding supervision regarding the implementation of field officers does not exist, so the officers already know their respective duties do not have to be supervised. So the officers will come down from a predetermined time, namely from the 5-25th or once a week and when the officers have

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<sup>53</sup>Interview with Mr. Erwin Pulungan as head of market manager on 21 June 2021.

<sup>54</sup>Interview with Mr. AspanAzisNasution as the officer who collects market retribution on April 16, 2021.

done their job, namely collecting market levies, then after that they immediately deposit the results of the levy collection. So when it comes to the supervision procedure, there is no supervision about it, so they are just doing their job.<sup>55</sup>

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.

### **C. Factors That Cause Theeffectivenessand Ineffectiveness Of Regional Regulation No. 4 Of 2010 Article 33 Concerning Market Service Retribution**

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

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<sup>55</sup>Interview with Mr. Erwin Pulungan as head of market manager on 21 June 2021.

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.

As is the case with the Department of Industry and Trade, communication that occurs between leaders, employees and market participants, namely traders, must communicate well. Information about the market service levy policy has been notified by the market leader to traders through market officials who collect the levy levy.

## **2. Human Resources The Market Management Agency**

Human resources are the only resources that have reason, feelings, desires, skills, knowledge, encouragement, power and work. All of these potential human resources affect the organization's efforts in achieving its goals. No matter how advanced technology, development of information, availability of capital and adequate materials, if without human resources it is difficult for the organization to achieve its goals.

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.

Other resources involved in this research are traders, who act as objects for paying market levies which will have an impact on market development and local revenue.

### **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



Sangkumpul Bonang Market is still very low. Mr. Erwin said that there are still many mandatory user fees that are in arrears for several years.

#### **D. The Implementation Of The Market Service Retribution According To *Fiqh Siyasah***

The problem of government and politics in Islam is known as "*siyasa*" when viewed from the meaning of *siyasa* as stated by *Ibn al-Qayyim* from *Ibn'Aqil* defined as "*siyasat*" is every action steps that lead people to benefit and avoid from corruption, even though the Messenger did not decree it and Allah did not reveal it. While *Khalaf* defines it as the management of a common problem for Islamic countries that guarantee the realization of the benefit without violating the general provisions of the *Shari'ah*. What is meant by problems general for the state is a matter that requires good regulation concerning legislation, property affairs, law formation, judiciary, policies for the implementation of both domestic and foreign affairs and so.<sup>56</sup>

The market has a big role in the development of a country, because with the market the economy can run well. The market acts as a mediator in the distribution of goods and services, sellers get profits and consumers get satisfaction from the goods consumed. The market has an important role in the development of Islamic countries since the time of the Prophet until the *hulafaurrasyidin*. Rasulullah SAW as the founder of the Islamic market really appreciates the mechanism that occurs in the market, where

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<sup>56</sup>Suyuthi Puluingan, *FiqhSiyasah: Ajaran, Sejarah Dan Pemikiran*, (Jakarta: PT. Raja Grafindo Persada, 1999), Cet. Ke-4, P. 88.

he submits the market price to the forces of supply and demand so that the king firmly rejects price intervention as long as the price is fair. Market price balance can only be achieved if there is fair competition and there is no monopoly. *usury*, *ihthikar* and buying and selling *gharar* besides that, business must be based on honesty, transparency and justice.

The market at the time of the Prophet Muhammad was not subject to rent, taxes and any fees, so this market has a high competitive ability compared to other markets (non-Islamic markets) where producers can sell their goods cheaper with the same quality so that they are more attractive to buyers. Prophet Muhammad SAW was the first to introduce the financial system in Arabia. He founded the Medina community wealth institution. There are several main sources of Islamic state income, namely, *zakat*, *Jizyah* (individual tax), *Kharaj* (land tax), *Usyur* and many other state revenues during the time of the Prophet. Thus the existence of a source of state income that can make Muslims can live in prosperity. Without hostility and social inequality.

The tax (*daribah*) is actually a treasure that is *farduhan* by Allah to the Muslims in order to meet their needs. Where Allah has made an imam as a leader for those who can take wealth and spend it according to certain objects. In obliging taxes does not recognize the increase in wealth and prohibitions should not be rich and to collect taxes will not pay attention to any economy. However, the tax is collected on a fairly standard basis. Not

only assets that are in the *Baitul Mal*, to meet all the needs needed so that the tax is collected based on the level of state expenditure needs.

There are several verses of the Qur'an that were revealed to the Prophet Muhammad relating to sources of state finances in the form of *zakat*, *ghanimah*, and *jizyah*. Among them are Qs At-Taubah (9) 103.:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ  
إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ  
عَلِيمٌ

*Meaning: Take zakat from their property, to clean and purify them, and pray for them. In fact, your prayer (brings forth) peace of mind for them. Allah is All-Hearing, All-Knowing.*<sup>57</sup>

*Jizya* is a tax that is charged from non-Muslim resident sexisting in Islamic countries as a substitute for socio-economic facilities and other welfare services, as well as to obtain protection security of the Islamic state. Non-Muslims are given freedom in carrying out their activities both in the religious field they can free to worship or do other things because of them get protection from the state with the payment *jizyah*. As explained in the Qur'an Surah At-Taubah verse 29:

<sup>57</sup> <https://www.merdeka.com/quran/at-taubah/ayat-103>.

قَاتِلُوا الَّذِينَ لَا يُؤْمِنُونَ بِاللَّهِ وَلَا بِالْيَوْمِ الْآخِرِ وَلَا يُحَرِّمُونَ مَا حَرَّمَ اللَّهُ  
وَرَسُولُهُ وَلَا يَدِينُونَ دِينَ الْحَقِّ مِنَ الَّذِينَ أُوتُوا الْكِتَابَ حَتَّى يُعْطُوا  
الْجِزْيَةَ عَنْ يَدٍ وَهُمْ صَاغِرُونَ

*Meaning: Fight those who do not believe in Allah and the Last Day, those who have not forbidden what Allah and His Messenger have forbidden and those who do not believe in the true religion (the religion of Allah), (i.e. those) who have been given the Book. , until they pay jizyah (tax) obediently while they are in a state of submission.*

Because non-Muslims do not know *zakat fitrah*, then *Jizyah* is tantamount to collecting taxes. The amount to be paid is the same with the minimum amount paid by Muslims. If anything Those who object to *jizya* are actually Muslims and non-Muslim the same as paying to the government because for Muslims it is obligatory pay *zakat*, one of which is *zakat fitrah* every year.

This verse shows that in addition to the obligation to pray, there is also another obligation that is imposed on Muslims to pay it, namely *zakat*. The author concludes that at the time of the Prophet Muhammad there was no such thing as a market levy, in the past the market was not subject to taxes or even renting the Prophet only to supervise the market so that fraud does not occur. At the time of the Prophet the source of state income and finance (*al-mawarid al-maliyyah li al-dawlah*). Some of them are routine (*dawriyyah*) namely *zakat*, *kharaj* (earth tax), *jizyah* (security insurance tax on non-Muslims) and *'usyuur* (import export tax) while others are incidental (*ghayr dawriyyah*) namely one-fifth of

the spoils of war (*ghanimah* and *fay*), one-fifth of mining products (*ma'adin*) and treasures (*rikaz*), the inheritance of people who have no heirs, treasures found and all forms of property whose owners are not known for certain.

## **CHAPTER V**

### **CLOSING**

#### **A. Conclusion**

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 Padangsidempuan No. 4 of 2010 Article 33 Concerning Market Service Fees at the Sangkumpal Bonang 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, both administrative and criminal sanctions for retribution obligors who do not pay retribution in a timely manner and low public awareness in carrying out their obligations as retribution obligations where many people are still reluctant to pay market retribution in a timely manner. And also because of the Covid 19 outbreak that occurred in Padangsidempuan City which until now has not disappeared which has made the Sangkumpal Bonang market empty of visitors or reduced buyers.

3. The Implementation Of The Market Service Retribution According To *Fiqh Siyasah*, at the time of the Prophet Muhammad there was no such thing as a market levy, in the past the market was not subject to taxes or even renting the Prophet only to supervise the market so that fraud does not occur. At the time of the Prophet the source of state income and finance (*al-mawarid al-maliyyah li al-dawlah*). Some of them are routine (*dawriyyah*) namely *zakat*, *kharaj* (earth tax), *jizyah* (security insurance tax on non-Muslims) and *'usyuur* (import export tax) while others are incidental (*ghayrdawriyyah*) namely one-fifth of the spoils of war (*ghanimah* and *fay*), one-fifth of mining products (*ma'adin*) and treasures (*rikaz*), the inheritance of people who have no heirs, treasures

found and all forms of property whose owners are not known for certain.

## **B. Suggestion**

After discussing the effectiveness of the Padangsidempuan City Regional Regulation No. 4 of 2010 Article 33 concerning Market Service Fees in Padangsidempuan, to further improve the implementation of the Padangsidempuan City Regulation regarding this market levy, the Padangsidempuan City Government through the Market Service makes efforts that must be obeyed by traders or users market facilities, the author writes several suggestions, namely:

1. Relevant agencies such as the Padangsidempuan City Trade Office should increase the number of human resources assigned to the field so that organizational tasks can be carried out effectively and efficiently.
2. Execute receipts/retribution tickets in accordance with applicable regulations.
3. Establish good communication between the obligatory retribution and the retribution officer.
4. Give verbal and written warnings to traders who neglect their obligations.
5. Giving sanctions to traders who neglect their obligations.
6. Local governments through related institutions should supervise retribution collectors in carrying out their duties so that the market retribution target can be achieved.



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## **CURRICULUM VITEA**

### **A. BIODATA :**

- |                     |   |
|---------------------|---|
| 1. NAMA             | : Dini Pebriani Tobing                      |
| 2. NIM              | : 1710300047                                |
| 3. SEMESTER         | : VIII (Delapan)                            |
| 4. JUR/FAKULTAS     | : Hukum Tata Negara/Syari'ah dan Ilmu Hukum |
| 5. TEMPAT/TGL.LAHIR | : Padangsidempuan, 08 Februari 1997         |
| 6. AGAMA            | : Islam                                     |
| 7. ALAMAT LENGKAP   | : Jln Serma Lian Kosong Gg CPM No 11        |
| 8. No.HP            | : 082274809508                              |
| 9. EMAIL            | : dinifebriani0802@gmail.com                |



### **B. RIWAYAT PENDIDIKAN**

- |  |                 |
|--|-----------------|
| 1. SD NEGERI 200107/10 Padangsidempuan | Tahun 2003-2009 |
| 2. SMP NEGERI 3 Padangsidempuan        | Tahun 2009-2012 |
| 3. SMA NEGERI 2 Padangsidempuan        | Tahun 2012-2015 |
| 4. IAIN PADANGSIDIMPUAN                | Tahun 2017-2021 |



KEMENTERIAN AGAMA REPUBLIK INDONESIA  
INSTITUT AGAMA ISLAM NEGERI PADANGSIDIMPUAN  
FAKULTAS SYARIAH DAN ILMU HUKUM

Jalan. T. Rizal Nurdin Km. 4,5 Sititang Padangsidimpuan 22733  
Telepon (22080) Faximile (0634) 24022

CONSULTATION CARD

NAME : DINI PEBRIANI TOBING  
NIM : 17 103000 47  
FACULTY/MAJOR : FASHI / CONSTITUTIONAL LAW  
PEMBIMBING : LIAH ROSDIANI NASUTION, M.A  
JUDUL : THE EFFECTIVENESS OF PADANGSIDIMPUAN  
CITY REGULATION NO. 4 OF 2010 ARTICLE 33  
CONCERNING RETRIBUTION FOR MARKET  
SERVICES IN PADANGSIDIMPUAN

NO.	DATE AND TIME	NOTES OF CONSULTATION RESULTS	SUPERVISOR'S SIGNATURE
1	Agust 18/2021	- List Of Countert - Chapter I / II / III	-
2.	Agust 20/2021	- Chapter IV / V - Sistematic grammar	-
3.	Agust 26/2021	- Chapter IV / V - Structure grammar  Acc THESIS	-

## DOCUMENTATION













## **LIST OF INTERVIEWS**

### **A. Interview with the Head of the Charges Directorate**

1. How is the implementation of the Regional Regulation on the City of Padangsidempuan No. 4/2010, Article 33 concerning Market Service Charges in Sangkumpalbonang Market?
2. How are the traders in terms of paying the levy, is it smooth or not?
3. How much levy is paid by traders?
4. What is the background of the 100% increase in Retribution rates in 2019?
5. After the tariff increase, are the traders still effective in paying retribution?
6. Are there any sanctions given to traders who do not pay retribution?
7. How many officers collect Retribution?
8. Does the officer who quotes the levy comply with the stipulated article?

### **B. Interview with Charges Quoting Officer**

1. How do the traders pay Charges?
2. Are there traders who do not want to pay Retribution?
3. How many times did you quote the retribution payment?
4. Are there any sanctions given to traders who do not pay retribution?

### **C. Interviews with Traders**

1. How smooth are you in paying Market Levies?
2. What are the reasons for your frequent delinquency in payments?
3. Are there any sanctions given by the officer to Mr / Ms who are in arrears?
4. What do you think about the increase in the levy rate?
5. Did you have any complaints about the increase?
6. Are you more effective at paying Retribution before the increase or after the increase?