



Juridical Analysis in Overcoming Obstacles to the Development of Individual Companies in the Digital Era

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Abstract Batam Port is one of the strategic ports in Indonesia that plays an important role in the flow of goods and passengers and supports regional and international connectivity. As a port with mandatory pilotage waters, pilotage and towing services are vital components in ensuring the safety and efficiency of port operations. The imposition of Non-Tax State Revenue (PNBP) of 5% from these services aims to increase state revenue and the quality of port services. However, the implementation of this policy raises various challenges, such as overlapping levies that increase ship operational costs and low levels of user compliance. This study aims to analyze the legal regulations, implementation, and impact of the imposition and management of PNBP contributions of 5% from pilotage and towing services in Class II Pilotage Waters of Batam Port. The research method used is qualitative with data collection techniques through in-depth interviews, observations, and documentation studies. Research respondents included officials of the Batam Special Harbormaster and Port Authority Office (KSOP), Port Business Entities holding pilotage delegations, shipping companies, and port service user. The results of the study show that the imposition of 5% PNBP is supported by a strong legal basis, but its implementation still faces obstacles such as high operational costs due to overlapping levies and low understanding and compliance of service users. The management of PNBP funds that is not transparent is also an obstacle in achieving the goal of improving port services and infrastructure. To overcome this problem, efforts are needed to harmonize levy policies, increase transparency and accountability in fund management, and provide more effective education and socialization to the maritime community. Suggestions submitted include harmonization of policies between KSOP Batam and the Port Business Entity BP Batam, increasing socialization and education to service users, and reviewing regulations by the government to ensure port efficiency and competitiveness. With these steps, it is hoped that the implementation and management of 5% PNBP can be more efficient, fair, and provide optimal benefits for all stakeholders in Batam Port.

Keywords: Legal Analysis, Imposition and Management, Batam Port

1. INTRODUCTION

Overlapping levies in the form of contributions to Non-Tax State Revenue (PNBP) from pilotage and towing services at Batam Port cause High Costs and pressure on business actors. One of the complaints of the Port Business Entity (BUP) that receives the transfer of ship pilotage and towing services in addition to being required to pay contributions to the state in the form of non-tax state revenues from ship pilotage and towing services every month of 5%, must also pay a contribution fund for profit sharing of 20% which must be paid to the Port Business Entity BP Batam.

The economy can move forward faster with the help of transportation. improving and assisting the country's defense and security, which can then improve international relations, in order to improve the unity and integrity of the nation, and also encourage the achievement of the vision of the archipelago. The implementation of transportation that has an impact on all aspects of national and state life, as well as the increasing need for transportation services for the movement of people and goods both domestically and abroad is an indication of the importance of transportation. (Sapto Sardjono,2024)

Considering the importance of transportation, it is necessary to organize sea transportation as a mode of transportation in the national transportation system that is organized uniformly. It is appropriate to provide balanced transportation services based on the level of demand and availability of reliable, high-quality, sufficient capacity, timely, easily accessible, organized, and safe transportation services. In order to advance society and become a binding force in the Unitary State of the Republic of Indonesia, sea transportation must be expanded in scope and play a greater role as a link between national and international areas, including cross-border.

The importance of Sailing Approval Letter is specifically regulated in Law Number 17 of 2008 concerning Shipping. Even though there are regulations governing Sailing Approval Letters, it is not uncommon to find several maritime transportation accidents caused by negligence in granting sailing permits. Safety and security issues and all activities in shipping are the responsibility of the port. One of the biggest problems in ship accidents in shipping is the issue of a person's ability and expertise in carrying out his harbormaster duties in providing ship seaworthiness certificates, sailing permits, safety and security of shipping, and all maritime shipping activities in Indonesian waters. (Hamzah A,2014)

Batam Port has special characteristics that distinguish it from other ports in Indonesia, especially in terms of regulations, geographical and water conditions, infrastructure, and operational services for pilotage and towing of ships. The unique geographical conditions, the combination of complete supporting infrastructure, and the implementation of strict operational standards, create special needs and challenges in organizing pilotage and towing of ships at this port. Batam Port has unique water characteristics with geographical conditions that determine special needs for pilotage operations. Factors such as water depth, length of water channel, number of bends, and other external factors such as current and wind speed, affect the difficulty of sailing and are the basis for determining it as mandatory pilotage waters.

Based on Article 8 paragraph (3) of Government Regulation PP Number 41 of 2021 concerning the Implementation of Free Trade Zones and Free Ports, it states that "The Business Agency as referred to in paragraph (1) has the following duties and authorities: a. carrying out the management, development, and construction of the KPBPB in accordance with the functions of the KPBPB; b. making provisions required in the management, development, and construction of the KPBPB; and c. determining the management of finance, procurement, equipment, and human resources along with their remuneration system in accordance with the merit system and principles of good governance.

Based on the KSO agreed between BP Batam and BUP Pelimpahan Pemanduan, BP

Batam is authorized to collect PNBP contributions of 20% of the income obtained by BUP from ship pilotage and towing services. This contribution is part of the cooperation agreement intended to contribute to state revenue from ship pilotage and towing service operations in the Batam Port Waters. (Dirjen Perhubungan Laut Kemenhub)

Overall, the legal analysis of the imposition and management of 5% PNBP from pilotage and towing services in Class II pilotage waters of Batam Port shows that this step has a strong legal basis and is consistent with the principles of collecting state revenues and the interests of organizing public services. From a legal perspective, this 5% PNBP is a legitimate instrument to ensure the availability of adequate funding for the Harbor Master's Office and the Batam Special Port Authority in maintaining services and safety in pilotage waters.

Although the 5% PNBP from pilotage and towing services is an important source of funding for the Batam Special KSOP Office, there has not been much in-depth study of the legal aspects related to the imposition and management of the PNBP. Several issues that need to be studied include:

- a. The legal basis for the imposition of 5% PNBP from pilotage and towing services in mandatory pilotage waters at Batam Port.
- b. The mechanism and procedure for collecting 5% PNBP and the allocation and use of PNBP funds by the Batam Special KSOP Office.
- c. The level of compliance and understanding of the maritime community, including ship fleets and ship agents, regarding the obligation to pay 5% PNBP from pilotage and towing services.
- d. The impact of the imposition of 5% PNBP on ship operations, logistics costs, and service efficiency at Batam Port.
- e. Evaluation of the effectiveness and efficiency of 5% PNBP as a source of funding for the Batam Special KSOP Office in maintaining the level of service and safety in mandatory pilotage waters.

Based on the background description above, the author raises several problems that will be discussed further. The problems are as follows:

1. How is the legal regulation for the imposition and management of 5% PNBP contribution from ship pilotage and towing services in the Class II Mandatory Pilotage waters of Batam Port?
2. How is the implementation of the imposition and management of 5% PNBP contribution from ship pilotage and towing services in the Class II Mandatory Pilotage waters of Batam Port?

3. What is the impact of the imposition and management of 5% PNBP contribution from ship pilotage and towing services in the Class II Mandatory Pilotage waters of Batam Port?

Based on the formulation of the problem stated above, it can be seen that the objectives of this research are:

1. To analyze and explain the legal arrangements for the imposition and management of 5% PNBP contributions from ship pilotage and towing services in the Class II Mandatory Pilotage waters of Batam Port.
2. To identify and analyze the implementation of the imposition and management of 5% PNBP contributions from ship pilotage and towing services in the Class II Mandatory Pilotage waters of Batam Port.
3. To analyze and evaluate the impact of the imposition and management of 5% PNBP contributions from ship pilotage and towing services in the Class II Mandatory Pilotage waters of Batam Port.

2. LITERATURE REVIEW

Non-Tax State Revenue (PNBP) is a term used in the financial governance of the Indonesian state which refers to all state revenues that do not come from taxes. PNBP is very important because of its significant contribution to state revenues and is used to finance public expenditures. Based on Law Number 9 of 2018, PNBP is a levy paid by individuals or entities for benefits obtained, either directly or indirectly, from services provided by the state or the use of resources and rights controlled by the state, outside of tax and grant revenues. PNBP objects include activities or goods that are sources of state revenue other than taxes and grants, including the utilization of natural resources, public services, management of separated state assets, and others. PNBP subjects are payers consisting of individuals or bodies from within or outside the country who have an obligation to pay PNBP. (Kemenkeu, 2011)

The determination of Non-Tax State Revenue (PNBP) rates in Indonesia is regulated in great detail to ensure that the rates imposed are appropriate and fair. According to Law Number 9 of 2018, PNBP rates can be specific or ad valorem, which are determined based on the value of benefits or quality of natural resources, the impact of tariff imposition on various aspects such as society, the business world, nature conservation, and socio-cultural aspects. In determining this tariff, it is also necessary to consider aspects of justice and current government policies. Specific tariffs are set as a fixed amount per unit, while ad valorem tariffs are set as a percentage of the price or value of goods or services subject to PNBP. The process of determining this tariff refers not only to technical economic and financial elements but also to

broader considerations, including the sustainability of natural resources and their impact on ecosystems and society.

For example, for PNBP derived from the utilization of natural resources, the rates set may reflect the government's policy to manage these resources sustainably. On the other hand, for services provided by the government, PNBP rates are set by taking into account the costs of providing these services, so as not to burden the community but still provide sufficient incentives for providing these services. Transparency and accountability in determining PNBP rates are also important to ensure that the process is transparent and accountable to the public.

Pilotage Services are services provided by pilots, who are trained professionals with experience in navigating a particular waterway. Pilots are responsible for guiding vessels through safe navigation routes, avoiding obstacles such as reefs, wrecks, and other hazardous areas that may not be known to the crew.(Effendy Abdullah,2011) Pilotage is especially critical in waters with complex geographic conditions, adverse weather conditions, or in busy ports with many vessels operating simultaneously. Pilots use their in-depth local knowledge of water conditions, including tides, currents, and other hazards, to ensure that vessels can navigate safely.

Pilots, as pilotage service providers, are trained and certified professionals who are familiar with the characteristics of a particular body of water. They have in-depth knowledge of factors such as water depth, currents, weather variability, and the location of reefs, wrecks, and other navigational obstacles. Pilots communicate directly with the captain of the ship to provide navigational instructions that will guide the ship through the safest route. This collaboration ensures that the ship can navigate safely through waters that may be high-risk to navigation.

Government policies related to pilotage and towing services in waters are generally designed to ensure safety of navigation, protection of the maritime environment, and operational efficiency in the maritime sector. These policies can cover a variety of aspects, ranging from operational regulations, safety standards, to tariff provisions for such services. The main objective of these policies is to reduce the risk of maritime accidents, which can have fatal consequences for humans, ships, and the environment. From an operational perspective, government policies often set out the terms and conditions under which pilotage and towing services become mandatory. For example, ships of a certain tonnage, ships carrying hazardous materials, or ships operating in waters with certain navigational difficulties, such as narrow straits, may be required to use pilotage services. These policies also usually include procedures for submitting requests for services, criteria for selection and assignment of pilots or tugboats,

and communication and coordination mechanisms between ships, pilots, tugboat operators, and port authorities.

In terms of safety standards, policies can include technical specifications and operational standards for pilotage and towing service providers, including qualifications and training for pilots and tugboat crews. This can include specific certification, emergency response training, and an in-depth understanding of local water characteristics. Governments can also regulate environmental aspects of pilotage and towing operations, such as limiting emissions from tugboats or using environmentally friendly technologies to reduce operational impacts on the maritime ecosystem. (Lukman,2010)

3.RESEARCH METHOD

The specification of this research only carries out analysis up to the level of synthesis, namely analyzing and presenting facts systematically so that they can be more easily understood and concluded. (Bambang Sugono,2001). Research Specification or it can be said that the type of research is a choice of type of research format in researching research objects in the field of legal science studied by the researcher.

The approach method in this study is a combination of the normative approach "legal research" with the empirical approach method "Juridical Sociologies". The research mechanism with this combined approach method is carried out by describing the explanation of the inductive research method leading to the deductive method and vice versa. This is done by the author to help explain the relationship between research variables and research objects so that it can produce an understanding that is very helpful for readers, especially researchers and academics.

The location of this research is carried out in the Riau Islands Province, precisely in the Waters of Batam City Harbor. This location is determined based on the data that is the object of this thesis research. The sample used by the researcher is a random technique, its use is to find out for sure related to the research to be studied. As for the sample used by the author is a purposive sampling technique in determining respondents and informants who will be interviewed to meet the primary data needed to complete the research.

This type of research is included in the combined research category between normative legal research (library research) and observational research, while in terms of its nature it is analytical, where the author makes efforts to explore verbal data sourced from literature obtained from libraries and data obtained in the field, then analyzed to obtain conclusions deductively.(Noeng Muhajir,2010) The data and data sources used in this study are primary

data and secondary data (Ronny Hanitijo Soemitro,2003)

In this study, data analysis is carried out qualitatively by describing the research, then conducting a comparison between the data and legal theories, legal experts and laws and regulations, where the analysis begins with data collection, data processing and finally data presentation. While the conclusion drawing will use the deductive method, namely the author takes data, statements, opinions, which are general in nature and then draws specific conclusions.

4. RESULTS AND DISCUSSION

Legal Regulations on the Imposition and Management of 5% PNBP Contribution from Ship Guidance and Towing Services

The imposition of Non-Tax State Revenue (PNBP) of 5% from pilotage and towing services in Class II pilotage waters of Batam Port Waters is based on various legal provisions governing the levy. This PNBP is one of the important instruments in efforts to improve services and maintain safety in pilotage waters.

Law Number 17 of 2008 concerning Shipping gives the authority to the Ministry of Transportation to determine the amount of PNBP for pilotage and towing services. This shows that the imposition of 5% PNBP has a strong and legitimate legal basis. Law Number 17 of 2008 concerning Shipping provides a strong legal basis for regulating pilotage and towing services in mandatory pilotage waters. One of the important articles that regulates this is Article 198. This article states that in the interests of safety and security of sailing, as well as smooth traffic in waters and ports, the Government designates certain waters as mandatory pilotage waters and extraordinary pilotage waters.

Thus, this regulation does not only focus on fiscal aspects but also on improving the safety and efficiency of port operations. The regulation in Law Number 17 of 2008 concerning Shipping ensures that revenue from PNBP can be managed well to support the development of port infrastructure and better services, which in turn will increase the competitiveness of Indonesian ports at the global level. In addition, the pilot also plays a role in monitoring and reporting water conditions, so that it can assist authorities in taking necessary actions to maintain the safety and order of shipping. The implementation of this provision is expected to support smooth shipping operations, improve the safety of ships and their cargo, and protect economic and environmental interests in Indonesian waters.

Regulation of the Head of the Batam Free Trade Zone and Free Port Authority Number 27 of 2021 stipulates service rates and financial administration procedures for the BP Batam

Port Business Entity. This regulation covers various aspects of financial management that must be complied with by the port business entity in providing services, including ship pilotage and towing services. The purpose of this regulation is to ensure that the rates charged are in line with national and regional policies, and reflect reasonable and competitive operating costs. The rates set must also consider aspects of security, safety, and service efficiency, so that they can provide maximum benefits for service users and support economic growth in the Batam area.

This decision was taken based on considerations of navigation safety and security, considering the characteristics of Batam waters which have dense ship traffic and high complexity of shipping lanes. With the classification of mandatory pilotage waters, it is expected to reduce the risk of accidents and ensure smooth ship traffic in the area. The obligation to pilotage in Class II waters also aims to improve port operational efficiency and minimize negative impacts on the maritime environment. Ships guided by experienced pilots can maneuver more safely and precisely, avoiding potential navigation hazards such as coral reefs, shipwrecks, or narrow and winding water conditions.

Implementation of Imposition and Management of 5% PNBP Contribution from Ship Guidance and Towing Services in Class II Mandatory Pilotage Waters of Batam Port Waters

Batam Port, as one of the strategic ports in Indonesia, plays an important role in the flow of goods and passengers and supports regional and international connectivity. As a mandatory pilotage port, pilotage and towing services by pilotage officers are an important part of ensuring the safety and smooth flow of traffic in the waters around the port. The implementation of this 5% PNBP is an important source of funding for the Batam Special Harbormaster and Port Authority Office (KSOP) to maintain services and safety in mandatory pilotage waters.

The implementation of the imposition and management of the contribution of Non-Tax State Revenue (PNBP) of 5% from ship pilotage and towing services in the Class II Mandatory Pilotage Waters of Batam Port Waters faces several challenges that cause its implementation to be less than optimal. One of the main problems is the overlapping of levies which causes high ship operational costs. The overlapping of levies in the Batam Port Waters causes high ship operational costs, which is one of the main complaints from the Port Business Entity (BUP) holding the delegation of pilotage and maritime service users. In addition to the obligation to pay a contribution of Non-Tax State Revenue (PNBP) of 5% from ship pilotage and towing services, the BUP of the delegation of pilotage must also pay a 20% profit sharing contribution fund to the BP Batam Port Business Entity.

This double levy adds a significant cost burden to shipping companies and ship operators, especially when they have to adjust to different tariffs and complex policies. As a result, overall operational costs increase, which can impact the price of shipping and logistics services, as well as the competitiveness of the port. Uncertainty about the tariffs and levies to be paid can hamper business planning and decision-making, which can ultimately affect ship flows and cargo volumes at the port. To overcome this problem, policy harmonization and simplification of the levy mechanism are needed, so as to reduce the burden of operational costs and increase the efficiency and competitiveness of the Port of Batam.

This lack of understanding has an impact on low levels of compliance, where many service users do not pay PNBP on time or do not pay at all. This causes the potential for state revenue from this sector to be less than optimal. To improve compliance, intensive efforts are needed from the Batam Special Harbormaster and Port Authority Office (KSOP) to conduct more effective socialization regarding PNBP obligations, including the benefits and importance of this contribution to improving shipping services and safety at the port.

In addition, increasing transparency and accountability in the management of PNBP and simplifying administrative procedures can help increase awareness and compliance of service users. With these steps, it is hoped that the maritime community can better understand and fulfill their obligations, thus supporting the optimization of state revenues and improving the quality of services at Batam Port.

Impact of the Imposition and Management of 5% PNBP Contribution from Ship Guidance and Towing Services in Class II Mandatory Pilotage Waters of Batam Port

Impact on Operational Costs and Logistics Efficiency

The imposition of 5% PNBP from ship pilotage and towing services at Batam Port has a direct impact on increasing operational costs for shipping companies and ship operators. This additional cost, together with the 20% profit sharing contribution paid to the Port Business Entity BP Batam, increases the total financial burden that must be borne by business actors. As a result, this can lead to an increase in overall logistics costs, which ultimately affects the price of goods and services in the market. High operational costs can also reduce the competitiveness of Batam Port compared to other ports that may offer lower tariffs and fewer levies. Logistics efficiency decreases when companies have to allocate additional resources to meet PNBP obligations, which in turn can slow down business processes and distribution of goods.

Impact on Improving Port Services and Infrastructure

Transparent and accountable fund management will ensure that the benefits of PNBP

are felt by all parties involved, including increasing the trust of service users in port management. With better infrastructure and services, Batam Port can improve its operational efficiency, attract more ships and cargo, and support regional economic growth.

Impact on User Compliance and Satisfaction

The level of compliance of service users with the obligation to pay PNBP is also influenced by how the funds are managed and utilized. If service users see that their contributions are used effectively to improve the quality of port services and facilities, their level of compliance tends to increase. Conversely, if the management of PNBP funds is less transparent and does not provide a real impact, service user compliance may decrease. Lack of socialization and education regarding the importance of PNBP can also cause resistance from service users, who feel burdened by additional levies without seeing the direct benefits. Therefore, it is important for the Batam Special KSOP to improve communication and transparency in the management of PNBP, and ensure that every rupiah collected is actually used for the intended purpose.

Impact on Maritime Safety and Security

One of the main objectives of imposing PNBP is to improve the safety and security of navigation in pilotage waters. Funds collected from PNBP can be used to repair and maintain navigation equipment, provide training for pilots, and improve maritime law enforcement capacity. Improvements in this area not only ensure the safety of ships and their cargo but also protect the maritime environment from potential accidents and pollution.

With a better and safer pilotage and towing system, the risk of maritime accidents can be minimized, which in turn will increase the confidence of industry players in Batam Port. Guaranteed shipping safety and security also contributes to the smooth operation of the port, thus supporting the growth of sustainable maritime trade.

5. CONCLUSION AND SUGGESTION

conclusion

Based on the discussion in the previous chapter, the following conclusions can be drawn:

- a. Legal regulations for the imposition and management of 5% PNBP contributions from ship pilotage and towing services in the Class II Mandatory Pilotage Waters of Batam Port Waters, namely Law Number 17 of 2008 concerning Shipping, Law Number 9 of 2018 concerning Non-Tax State Revenue, and related implementing regulations, but to optimize state revenue and improve the quality of port services, corrective measures are needed such

as harmonization of levy policies, increasing transparency and accountability in the management of PNBP funds, as well as more effective education and socialization to the maritime community.

- b. Implementation of 5% PNBP collection and management by the Batam Special KSOP, namely the implementation of the imposition and management of 5% PNBP contributions from ship pilotage and towing services in the Class II Mandatory Pilotage Waters of Batam Port Waters, shows the potential to increase state revenue and improve port infrastructure and services, but its implementation is still not optimal due to high operational costs due to overlapping levies and low compliance and understanding of service users. To achieve the objectives of imposing PNBP, further efforts are needed in harmonizing levy policies, increasing transparency and accountability in fund management, and more effective education for maritime communities in order to provide optimal benefits for all stakeholders.
- c. The impact of imposing 5% PNBP on ship operations, logistics costs, and the efficiency and effectiveness of services in Class II pilotage waters of Batam Port Waters, namely the impact on operational costs and logistics efficiency, the impact on improving port services and infrastructure, the impact on user compliance and satisfaction, and the impact on shipping safety and security. Therefore, to maximize benefits and reduce negative impacts, improvements are needed in harmonizing levy policies, increasing transparency and accountability in fund management, and more effective education for maritime communities.

Suggestion

From this conclusion, the author can provide several suggestions, namely:

- a. It is recommended that the Batam KSOP Office harmonize the levy policy with the BP Batam Port Business Entity to reduce overlapping and high operational cost burdens. This step can be done by simplifying the tariff structure and establishing a more efficient levy mechanism.
- b. It is recommended that users and ship owners improve their understanding and compliance with the obligation to pay PNBP. Participating in socialization and education organized by the Batam KSOP can help understand the benefits and procedures for paying PNBP.
- c. It is recommended that the Government review and, if necessary, adjust regulations related to the imposition and management of PNBP to ensure there is no overlap and that the policy supports port efficiency and competitiveness..

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