

REGULATION OF THE PROVINCE OF BALI
NUMBER 2 OF 2025
ON
AMENDMENT TO REGIONAL REGULATION NUMBER 6 OF 2023 ON
LEVY FOR FOREIGN TOURISTS FOR THE PROTECTION OF CULTURE AND
NATURAL ENVIRONMENT OF BALI

BY THE BLESSINGS OF ALMIGHTY GOD

THE GOVERNOR OF BALI,

- Considering : a. that the uniqueness and natural beauty of Bali has become a source of excellence in Bali tourism that needs to be protected and preserved;
- b. that in the context of protecting the culture and natural environment of Bali, the Local Government can obtain a source of funding, one of which comes from levy for foreign tourists;
- c. that in order to implement the provisions of Article 8 section (3) point a and section (4) of Law Number 15 of 2023 on the Province of Bali, a Regional Regulation on Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali has been issued;
- d. that the implementation of levy for foreign tourists as regulated by Regulation of the Province of Bali Number 6 of 2023 on Levy for Foreign Tourists has not been carried out optimally, effectively, and efficiently and is not in accordance with current legal conditions and needs, so it needs to be amended;
- e. that based on the considerations as referred to in point a, point b, point c, and point d, it is necessary to issue a Regional Regulation on Amendment to Regional Regulation Number 6 of 2023 on Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali;
- Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 10 of 2009 on Tourism (State Gazette of the Republic of Indonesia of 2009 Number 11, Supplement to the State Gazette of the Republic of Indonesia Number 4966) as amended by Law Number 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law (State Gazette of the Republic of Indonesia of 2023 Number 41,

- Supplement to the State Gazette of the Republic of Indonesia Number 6856);
3. Law Number 32 of 2009 on Protection and Management Of Environment (State Gazette of the Republic of Indonesia of 2009 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 5059) as amended several times, last by Law Number 6 of 2023 on Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia of 2023 Number 6856);
 4. Law Number 6 of 2011 on Immigration (State Gazette of the Republic of Indonesia of 2011 Number 52, Supplement to the State Gazette of the Republic of Indonesia Number 5216) as amended several times, lastly by Law Number 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
 5. Law Number 12 of 2011 on Legislation Making (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended several times, last by Law Number 13 of 2022 on Second Amendment to Law Number 12 of 2011 on Legislation Making (State Gazette of the Republic of Indonesia of 2022 Number 143, Supplement to the State Gazette of the Republic of Indonesia Number 6801);
 6. Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, lastly by Law Number 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
 7. Law Number 5 of 2017 on Advancement of Culture (State Gazette of the Republic of Indonesia of 2017 Number 104, Supplement to the State Gazette of the Republic of Indonesia Number 6055);
 8. Law Number 15 of 2023 on Province of Bali (State Gazette of the Republic of Indonesia of 2023 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 6871);
 9. Government Regulation Number 12 of 2019 on Local Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
 10. Regulation of the Minister of Home Affairs Number 80 of 2015 on Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 on Amendments to the Regulation of

- the Minister of Home Affairs Number 80 of 2015 on Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2019 Number 157);
11. Regulation of the Province of Bali Number 4 2020 on Strengthening and Advancing Balinese Culture (Regional Gazette of the Province of Bali of 2020 Number 4, Supplement to the Regional Gazette of the Province of Bali Number 4);
 12. Regulation of the Province of Bali Number 12 2022 on Results of the Management of Separated Regional Wealth and Other Legitimate Local Original Revenue (Regional Gazette of the Province of Bali of 2022 Number 12, Supplement to the Regional Gazette of the Province of Bali Number 10);

With the Joint Approval of
THE REGIONAL HOUSE OF REPRESENTATIVES OF THE PROVINCE OF BALI
and
THE GOVERNOR OF BALI

HAS DECIDED:

To issue : REGIONAL REGULATION ON AMENDMENT TO REGIONAL REGULATION NUMBER 6 OF 2023 ON LEVY FOR FOREIGN TOURISTS FOR THE PROTECTION OF CULTURE AND NATURAL ENVIRONMENT OF BALI.

Article I

Several provisions in the Regional Regulation of the Province of Bali Number 6 of 2023 on Levy for Foreign Tourists for the Protection of the Culture and Natural Environment of Bali (Regional Gazette of the Province of Bali of 2023 Number 6, Supplement to the Regional Gazette of the Province of Bali Number 6), are amended as follows:

1. The provisions of Article 1 are amended to read as follows:

Article 1

In this Regional Regulation:

1. Province means the Province of Bali.
2. Provincial Government means the Government of the Province of Bali.
3. Governor means the Governor of Bali.
4. Regional Apparatus means Provincial Regional Apparatus, hereinafter referred to as Regional Apparatus, means the supporting element of the Governor and Regional House of Representatives of the Province of Bali in administering government affairs which is the authority of the Provincial Government.
5. Balinese culture, hereinafter referred to as Culture, mean everything related to the creation, taste, intention and work of the Balinese people which is obtained through the process of education, passing on values, adapting to the environment and imbued with Hinduism to build life values, spirituality and customs, traditions, arts and culture, local wisdom,

and science and technology in the *Niskala-Sakala* dimension.

6. The Bali Natural Environment, hereinafter referred to as the Natural Environment, mean the unity of the *Niskala-Sakala* space with all the objects, forces, and conditions that can be a Tourist Attraction.
7. Conservation of the Natural Environment means an effort to preserve and prevent pollution and/or damage to Bali's Natural Environment holistically through planning, utilization, control, and maintenance.
8. Tourism means a travel activity carried out by a person or group of people by visiting certain places for the purpose of recreation, personal development, or studying the unique tourist attractions in a temporary time.
9. Tourist Attraction means anything that has uniqueness, convenience, and value in the form of a diversity of natural, cultural, spiritual and man-made resources that are targeted or visited by Tourists.
10. Foreign Tourists means any individuals who are not citizens of Indonesia and are traveling on a tour in Bali.
11. Levy for Foreign Tourists mean an amount of money that are required be paid by Foreign Tourists to the Provincial Government to be used to fund the protection of the Culture and Natural Environment.
12. Tourism means a variety of tourist activities and is supported by various facilities and services provided by the society, business actor, Government, and Local Government.
13. Balinese Cultural Tourism means Balinese tourism which is based on Balinese culture which originates from the cultural values and local wisdom of *Sad Kerthi* and is based on Balinese *taksu*.
14. Other Legitimate Regional Original Revenue means regional revenues other than regional taxes, regional levies, and Separated Regional Wealth Management Results which are specified by object, object details, and sub-object details in accordance with the provisions of the Legislation.
15. Service Fee means a form of appreciation or compensation in the form of money given to a person or group for services or work that has been done in the implementation of the Levy for Foreign Tourist.

2. The provisions of Article 4 are amended to read as follows:

Article 4

The scope of this Regional Regulation includes:

- a. Levy for Foreign Tourist;
- b. the protection of Culture and the Natural Environment, as well as improving the quality of services and the implementation of Balinese Cultural Tourism;

- c. benefits for Foreign Tourist;
 - d. cooperation and Service Fee;
 - e. guidance and supervision; and
 - f. public participation.
3. Between Article 4 and Article 5, 1 (one) article, namely Article 4A, is inserted so that it reads as follows:

Article 4A

- (1) Foreign Tourists entering Bali directly from abroad or indirectly through other regions in Indonesia are required to pay a Levy for Foreign Tourists in accordance with the provisions of legislation.
 - (2) The levy as referred to in section (1) is exempted for Foreign Citizens including:
 - a. crew on the means of transport;
 - b. holders of Temporary Stay Permit, *Kartu Izin Tinggal Sementara* (KITAS) or Permanent Stay Permit, *Kartu Izin Tinggal Tetap* (KITAP);
 - c. holders of diplomatic visas and service visas;
 - d. family visa holders;
 - e. student visa holders;
 - f. golden visa holders; and
 - g. holders of other types of visas.
 - (3) The reason for the exemption as referred to in section (2) is related to official affairs, citizenship, and/or benefits for the development of Bali or the State of Indonesia.
 - (4) Further provisions regarding the exemption from payment of the Levy for Foreign Tourists are regulated in the Governor's Regulation.
4. The provisions of Article 5 are amended to read as follows:

Article 5

- (1) Payment of Levy for Foreign Tourists as referred to in Article 4A, is valid as long as the Foreign Tourist travels to Bali and before leaving the territory of Indonesia.
- (2) The Levy for Foreign Tourists as referred to in section (1) is carried out non-cash through electronic payment facilities (e-Payment) of Rp150,000.00 (one hundred and fifty thousand rupiah).
- (3) Payment of Levy for Foreign Tourists as referred to in section (1), is required to be made before or during travel in Bali.
- (4) Payment of Levy for Foreign Tourists as referred to in section (3) is required to deposit into the Regional General Cash Account, *Rekening Kas Umum Daerah* (RKUD).
- (5) Payment of Levy for Foreign Tourists as referred to in section (3) is provided electronic proof of payment and/or certain official mark from the Provincial Government.

- (6) Provisions regarding the procedure for payment of Levy for Foreign Tourists are regulated in the Governor's Regulation.

5. The provisions of Article 6 are amended to read as follows:

Article 6

In the event that the Foreign Tourist is unable to provide proof of payment as referred to in Article 5 section (5), the Foreign Tourist is required to make the payment of the Levy as referred to in Article 5 section (2).

6. The provisions of Article 7 are amended to read as follows:

Article 7

- (1) Receipts from the payment of Levy for Foreign Tourists as referred to in Article 5 section (2), are classified into Other Legitimate Regional Original Revenue in accordance with the provisions legislation.
- (2) The results of Levy for Foreign Tourists as referred to in section (1), are used for the protection of Culture and Natural Environment, improving the quality of services and the implementation of Balinese Cultural Tourism, as well as financing the implementation of the Levy for Foreign Tourists.
- (3) The results of the Levy for Foreign Tourists as referred to in section (1) are managed by the relevant Regional Apparatus in a planned, directed, on target, transparent, accountable, and free from acts of corruption that violate the provisions of legislation.

7. The title of CHAPTER IV is amended to read as follows:

CHAPTER IV PROTECTION OF CULTURE AND THE NATURAL ENVIRONMENT, AS WELL AS IMPROVING THE QUALITY OF SERVICES AND THE IMPLEMENTATION OF BALINESE CULTURAL TOURISM

8. Between Article 10 and Article 11, 1 (one) article is inserted, namely Article 10A so that it reads as follows:

Article 10A

Improving the quality of services and the implementation of Balinese Cultural Tourism as referred to in Article 7 section (2), is carried out through the following activities:

- a. improving the quality of tourism destinations;
- b. improving the quality of the tourism industry;
- c. improving the quality of tourism marketing; and
- d. Improving the quality of tourism institutions.

9. Between CHAPTER V and CHAPTER VI, 1 (one) chapter is inserted, namely CHAPTER VA, so that it reads as follows:

CHAPTER VA
COOPERATION AND SERVICE FEE

10. Between Article 13 and Article 14, 2 (two) articles are inserted, namely Article 13A and Article 13B so that it reads as follows:

Article 13A

- (1) The Provincial Government in organizing the Levy for Foreign Tourists can cooperate with other parties as:
 - a. collecting agent;
 - b. benefit partners; or
 - c. endpoint.
- (2) Cooperation as referred to in section (1) is stated in the form of a cooperation agreement.

Article 13B

- (1) Other parties as referred to in Article 13A section (1) point b and point c, may be given Service Fee in accordance with the provisions of legislation.
 - (2) Further provisions regarding the procedure for providing Service Fees as referred to in section (1) are regulated in the Governor's Regulation.
11. Between CHAPTER VIII and CHAPTER IX, 1 (one) chapter is inserted, namely CHAPTER VIIIA so that it reads as follows:

CHAPTER VIIIA
ADMINISTRATIVE SANCTIONS

12. Between Article 16 and Article 17, 1 (one) article is inserted, namely Article 16A so that it reads as follows:

Article 16A

- (1) Every Foreign Tourist who travels to Bali and violates the provisions as referred to in Article 4A section (1), is subject to administrative sanctions.
- (2) Administrative sanctions as referred to in section (1) are in the forms of:
 - a. verbal reprimands;
 - b. a written reprimand submitted to the person concerned; and/or
 - c. denial of access services at Tourist Attractions.
- (3) The mechanism for administrative sanction imposition as referred to in section (2) is carried out in accordance with the provisions of legislation.

Article II

1. When this Regional Regulation comes into force, Regulation of the Governor of Bali Number 2 of 2024 on Procedures for Payment of Levy for Foreign Tourists

(Regional Bulletin of the Province of Bali of 2024 Number 2), is declared remain effective insofar not contrary to this Regional Regulation.

2. This Regional Regulation comes into force on 1 July 2025.

In order that every person may know here of, it is ordered to promulgate this Regional Regulation by its placement in the Regional Gazette of the Province of Bali.

Issued in Denpasar
on 20 June 2025

GOVERNOR OF BALI,

signed

WAYAN KOSTER

Promulgated in Denpasar
on 20 June 2025

REGIONAL SECRETARY OF THE PROVINCE OF BALI,

signed

DEWA MADE INDRA

REGIONAL GAZETTE OF THE PROVINCE OF BALI OF 2025 NUMBER 2

Jakarta, 17 September 2025
Has been translated as an Official Translation
on behalf of Minister of Law
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



DHAHANA PUTRA

ELUCIDATION
OF
REGULATION OF THE PROVINCE OF BALI
NUMBER 2 OF 2025
ON
AMENDMENT TO REGIONAL REGULATION NUMBER 6 OF 2023 ON LEVY
FOR FOREIGN TOURISTS FOR THE PROTECTION OF CULTURE AND
NATURAL ENVIRONMENT OF BALI

I. GENERAL

The Levy for foreign tourists is a source of funding for the protection of Culture and Natural environment of Bali in order to realize the public welfare. The Government of the Province of Bali encourages the active role of Foreign Tourists to participate in maintaining the Culture and Natural Environment of Bali in a sustainable manner. The arrangement of Levy for Foreign Tourists for the protection of the Culture and Natural Environment of Bali is based on the principles of justice, fairness, transparency, accountability, benefit, participation, togetherness, and sustainability. The Regulation of the Province of Bali on Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali is a legal protection in the implementation of Levy for Foreign Tourists. In addition, this regional regulation is also expected to improve the quality of services and implementation of Balinese Cultural Tourism, and there are definite guidelines in the implementation and management of the results of the Levy for Foreign Tourists.

The implementation of Levy for Foreign Tourists has not been carried out optimally, effectively, and efficiently, so Regulation of the Province of Bali Number 6 of 2023 on Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali needs to be amended.

II. ARTICLE BY ARTICLE

Article I

Point 1

Article 1

Sufficiently Clear.

Point 2

Article 4

Sufficiently Clear.

Point 3

Article 4A

Sufficiently Clear.

Point 4

Article 5

Sufficiently Clear.

Point 5

Article 6

Sufficiently Clear.

Point 6

Article 7

Sufficiently Clear.

Point 7

Sufficiently Clear.

Point 8

Article 10A

Sufficiently Clear.

Point 9

Sufficiently Clear.

Point 10

Article 13A

Section (1)

Point a

The term collecting agent means a partner of the perception bank who carries out the collection of levy from Foreign Tourists.

Point b

The term benefit partners means organizations/institutions/business entities that enter into cooperation agreements with the Provincial Government to facilitate the payment of Levy for Foreign Tourists.

Point c

The term endpoint means accommodation providers (hotels, villas, homestays and the like), tourist attraction managers, cruise agents, travel agencies and the like who carry out cooperation agreements with the Provincial Government to facilitate the payment of levy for Foreign Tourists.

Section (2)

Sufficiently Clear.

Article 13B

Sufficiently Clear.

Point 11

Sufficiently Clear.

Point 12

Article 16 A

Sufficiently Clear.

Article II

Sufficiently Clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE PROVINCE OF BALI
NUMBER 2