

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

BY THE BLESSINGS OF ALMIGHTY GOD

THE GOVERNOR OF BALI,

Considering : that in order to implement the provisions of Article 8 section (3) point a and section (4) of Law Number 15 of 2023 on Province of Bali, it is necessary to issue a Regional Regulation 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, last by Law Number 9 of 2015 on Second Amendment to the Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);
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 the 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 LEVY FOR FOREIGN TOURISTS
FOR PROTECTION OF CULTURE AND NATURAL
ENVIRONMENT OF BALI.

CHAPTER I GENERAL PROVISIONS

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. 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.
5. 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.
6. 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.
7. 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.
8. 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.

9. Foreign Tourists means any individuals who are not citizens of Indonesia and are traveling on a tour in Bali.
10. 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.
11. 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.
12. 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.
13. 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.
14. 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.

CHAPTER II

PRINCIPLES AND OBJECTIVES

Article 2

The regulation of levy for Foreign Tourists with this Regional Regulation, is based on the principles of:

- a. justice;

- b. fairness;
- c. transparency;
- d. accountability;
- e. benefit;
- f. participation;
- g. togetherness; and
- h. sustainability.

Article 3

The regulation of levy for Foreign Tourists with this Regional Regulation, aims to:

- a. preserve customs, traditions, art-culture, as well as the local wisdom of Bali;
- b. honour and preserve the Culture and Natural Environment, as a Tourist Attraction in Bali;
- c. improve the quality of services and implementation of Cultural Tourism of Bali; and
- d. serve as a guideline in the implementation and management of Levy For Foreign Tourists.

Article 4

The scope of this Regional Regulation includes:

- a. principles and objectives;
- b. Levy for Foreign Tourists;
- c. protection of Culture and Natural Environment;
- d. benefit for Foreign Tourist;
- e. guidance and supervision;
- f. participation; and
- g. funding.

BAB III

LEVY FOR FOREIGN TOURIST

Article 5

- (1) The Provincial Government imposes Levy for Foreign

Tourists every time they enter Bali directly from abroad or indirectly through other regions in Indonesia.

- (2) Payment of Levy for Foreign Tourists as referred to in section (1) is required as long as the foreign visitors visit Bali, before departing Indonesian territory.
- (3) The levy as referred to in section (1), is required to paid via electronic payment (e-Payment) in the amount of Rp. 150,000.00 (one hundred and fifty thousand rupiah).
- (4) Payment of Levy for Foreign Tourists as referred to in section (1), is required to made before or upon entering the arrival gate in Bali.
- (5) 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).
- (6) Payment of Levy for Foreign Tourists as referred to in section (3) is provided electronic proof of payment with a barcode and/or certain official mark from the Provincial Government.
- (7) Technical procedures for payment of levy are stipulated in a Governor's Regulation.

Article 6

- (1) In the event that foreign tourists not be able to provide proof of payment as referred to in Article 5 section (6), they are required to pay the levy as referred to in Article 5 section (3).
- (2) Foreign tourists who do not fulfil payment obligations as referred to in section (1), are prohibited from traveling to Bali.

Article 7

- (1) Payment collection of levy for foreign tourists as referred to in Article 5 section (3), are classified into Other Legitimate Regional Original Revenue in accordance with the provisions of Legislation.

- (2) The collection of Levy for Foreign Tourists as referred to in section (1), are used for the protection of the Culture and Natural Environment with or without the support of other legitimate and non-binding funding sources.
- (3) The collection of Levy for Foreign Tourists as referred to in section (1), are managed by the relevant Local Apparatus in a planned, directed, targeted, transparent, accountable manner and are free from acts of corruption that violate legislation.

Article 8

- (1) The amount of Levy for Foreign Tourists as referred to in Article 5 section (3) is reviewed and/or re-evaluated not later than once every 3 (three) years.
- (2) Review and/or evaluation of the number of levy as referred to in section (1), is carried out by taking into account economic developments, the Rupiah exchange rate, and national and world tourism conditions.
- (3) Stipulation of changes in the number of levy resulting from the review and/or evaluation as referred to in section (2), is stipulated by a Governor's Regulation and informed to the Regional House of Representatives of the Province of Bali.

BAB IV

PROTECTION OF CULTURE AND NATURAL ENVIRONMENT

Article 9

Cultural protection activities as referred to in Article 7 section (2) include customs, traditions, arts and culture and local wisdom.

Article 10

- (1) Protection of the Natural Environment as referred to in Article 7 section (2) is carried out on a Niskala-Sakala

basis, through following activities:

- a. planning;
 - b. utilization;
 - c. controlling; and
 - d. maintenance.
- (2) Planning as referred to in section (1) point a, include, among other things, determining the potential, availability, control, and potential conflicts and their causes regarding the management of the Natural Environment within a certain period of time.
 - (3) Utilization as referred to in section (1) point b include, among other things, taking into account the sustainability of the function and productivity of the Natural Environment, as well as safety, quality of life and community welfare.
 - (4) Controlling as referred to in section (1) point c, include, among other things, preventative, overcoming and remedial measures for pollution and/or destruction of the Natural Environment.
 - (5) Maintenance as referred to in section (1) point d, include, among other things, conservation and reserve of the Natural Environment.

Article 11

- (1) Protection of Culture and the Natural Environment is carried out by the relevant Regional Apparatus.
- (2) Protection of Culture and the Natural Environment as referred to in section (1) may involve the Village Government, Traditional Villages, and/or the community.

CHAPTER V

BENEFITS FOR FOREIGN TOURISTS

Article 12

Foreign Tourists receive benefits from the levy they have paid, in the form of:

- a. implementation of Bali Tourism governance that is Culture-based, quality and dignified;
- b. management of customs, traditions, arts and culture and local wisdom that are well managed and have a spiritual aura (*metaksu*);
- c. a cleaner, more beautiful, holistic, and sustainable natural environment.
- d. cleanliness, order, comfort and security while in Bali;
- e. public transportation infrastructure and facilities of high quality;
- f. improvement of comprehensive, integrated and timely Balinese Cultural Tourism information services;
- g. services in disasters; and
- h. information from the Provincial Government in a transparent and accountable manner regarding its collection and utilization in protecting the Culture and Natural Environment.

Article 13

In the event that terms of providing services and benefits for Foreign Tourists as referred to in Article 12, the relevant Local Apparatus provides information services to Foreign Tourists through electronic services that are integrated with the official website of the Provincial Government.

BAB VI

GUIDANCE AND SUPERVISION

Article 14

- (1) The Governor provides a guidance and supervision over the implementation of the Imposition of Levy for Foreign Tourists.
- (2) The guidance as referred to in section (1) is carried out by Local Apparatus that handles government affairs in the field of tourism.
- (3) Supervision of Levy for Foreign Tourists as referred to in

section (1) is carried out by the Internal Supervisory Apparatus of the Provincial Government.

- (4) The Governor may form an Integrated Team to carry out guidance and supervision as referred to in section (1).

BAB VII

PUBLIC PARTICIPATION

Article 15

- (1) Public may participate in the implementation of this Regional Regulation.
- (2) Public participation as referred to in Section (1), can be carried out in the form of providing input, suggestions in planning, implementation, accountability, and supervision of Levy for Foreign Tourists.
- (3) Submission as referred to in section (2), is via electronic services as referred to in Article 13.

BAB VIII

FUNDING

Article 16

Funding for the implementation of this Regional Regulation is sourced from the Semesta Berencana Province Local Revenue and Expenditure Budget.

BAB IX

CLOSING PROVISIONS

Article 17

The implementing regulations of this Regional Regulation must be issued not later than 3 (three) months as of the promulgation of this Regional Regulation.

Article 18

When this Regional Regulation comes into force, Bali Province Regional Regulation Number 1 of 2020 on Tourist Contributions for the Protection of the Natural and Cultural Environment of Bali (Regional Gazette of the Province of Bali 2020 Number 1, Supplement to the Regional Gazette of the Province of Bali Number 1), is revoked and declared invalid.

Article 19

This Regional Regulation comes into force on the date 4 February 2024.

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

Issued in Bali
on 8 August 2023
GOVERNOR OF BALI,
signed
WAYAN KOSTER

Promulgated in Bali
on 8 August 2023
REGIONAL SECRETARY OF THE PROVINCE OF BALI,
signed
DEWA MADE INDRA

REGIONAL GAZETTE OF THE PROVINCE OF BALI OF 2023 NUMBER 6

Jakarta, 19 April 2024
Has been translated as an Official Translation
on behalf of Minister of Law and Human Rights
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



ASEP N. MULYANA

ELUCIDATION
OF
REGULATION OF THE PROVINCE OF BALI
NUMBER 6 OF 2023
ON
LEVY FOR FOREIGN TOURISTS FOR PROTECTION OF CULTURE AND
NATURAL ENVIRONMENT OF BALI

I. GENERAL

The natural, human, and cultural characteristics of Bali have given rise to a system of community life based on customs, religion, traditions, arts, culture, and local wisdom. This has made Bali a small island with distinctiveness, uniqueness, and beauty, as well as majesty, holiness, and sacredness. The natural beauty and unique Balinese Culture, rooted in the values of the Sad Kerthi philosophy, make Bali Tourism a truly advantageous experience that brings joy to people locally, nationally, and internationally.

The development of Bali into a major national and international tourism destination has indeed made a positive contribution to Bali and Indonesia, but on the other hand it has also serious negative impacts. The Foundations of Bali Tourism, which include Nature, People and Balinese Culture, tend to have changed massively and systemically. Overall, there has been a decline or degradation, both in quality and quantity, in the Natural, Human and Cultural Environment of Bali, so it needs to be honored, protected and preserved sustainably by all parties who have and/or wish to gain enjoyment while traveling in Bali.

To minimise the extinction of Balinese Culture and prevent further damage to the natural environment, it is essential for all parties involved in Bali Tourism to make concrete efforts in mutual cooperation. These efforts involve honouring, protecting, and preserving Culture and the Natural Environment, as well as developing quality infrastructure and public transportation facilities in a planned, directed, structured, measurable, and sustainable manner, the aim is for Bali to regain its status as Padma Bhuwana, the centre of a beautiful, holy, and advanced civilisation. The protection of Cultural and Natural Environment of Bali requires restoration, conservation, and revitalisation, which necessitates adequate funding. Therefore, the participation of not only the Government and Local Government but also Krama Bali, tourism actors, and Foreign Tourists is essential in supporting efforts to protect the Culture and Natural Environment.

In order to address the challenge of limited fiscal space while safeguarding Bali's Culture and Natural Environment, Article 8 section (3) and section (4) Law Number 15 of 2023 on the Province of Bali has been granted an authority to the Local Government of Bali Province to obtain funding sources through Levies imposed on Foreign Tourists visiting Bali, as stipulated by regional regulations. This provision is enshrined in Article 8, Sections (3) and (4) of Law Number 15 of 2023 on the Province of Bali. This collection authority aligns with Article 3 of Bali Province Regional Regulation Number 12 of 2022 on the Management of Separated Regional Wealth and Other Legitimate Original Regional Revenue, Point V of Miscellaneous Legitimate Regional Original Revenue includes 'other revenue in accordance with the provisions of the Legislation'. The Provincial Government has the potential to organise culture-based, quality, and dignified Tourism through good, competitive, and sustainable governance. Foreign Tourists who travel to Bali can play an active role in efforts to protect the Culture and Natural Environment of Bali, in line with the principle of fair reciprocity. All those who appreciate Bali for its cultural beauty and unique Tourist Attractions should unite and participate in supporting programs aimed at preserving the Culture and Natural Environment, infrastructure, and transportation facilities. The Provincial Government should manage and utilize funds from Foreign Tourist levy in a planned, targeted, transparent, and accountable manner, free from corrupt actions that violate Legislation. The aim is to instil confidence in Foreign Tourists that their funds have been utilised to improve the quality of tourism services, infrastructure, and public transportation facilities while travelling in Bali.

Thus, the Regulation of the Province of Bali on Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali is necessary as a legal framework for the Government of the Province of Bali to promote the active involvement of Foreign Tourists in the sustainable preservation of the Culture and Natural Environment of Bali. The regulation of Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali is based on the principles of justice, fairness, transparency, accountability, benefit, participation, togetherness and sustainability. With the enactment of this regional regulation, it is hoped that it will produce adequate funding sources to realize the protection of the customs, traditions, arts and culture and local wisdom of the Balinese people. Additionally, it is expected to enhance the quality of services and implementation of Bali Cultural Tourism, and provide clear guidelines for the implementation and management of levy for Foreign Tourists.

This Regional Regulation on Levy for Foreign Tourists for the Protection of Culture and Natural Environment of Bali consists of 9 (nine) chapters and 19 (nineteen) articles. In general, this regional regulation regulates main material regarding: General Provisions, Principles and Objectives, Levy for Foreign Tourists, Protection of Culture and the Natural Environment, Benefits for Foreign Tourists, Guidance and Supervision, Community Participation, Funding, and Closing Provisions.

II. ARTICLE BY ARTICLE

Article 1

Sufficiently clear.

Article 2

Point a

The term "principle of justice" means the balance between rights and obligations.

Point b

The term "principle of fairness" means within reasonable limits

Point c

The term "principle of transparency" means the principle of openness which enables Foreign Tourists and the public to access comprehensive information regarding the management and use of the levy for Foreign Tourists.

Point d

The term "principle of accountability" means every activity and final result of the management and utilization of levy for Foreign Tourists must be openly accountable to Foreign Tourists and the community or people in accordance with the provisions of Legislation.

Point e

The term "principle of benefit" means the collection of levies from Foreign Tourists, which are exclusively used for programs aimed at protecting the Culture and Natural Environment. This can improve the quality of Tourism services for both foreign and domestic Tourists.

Point f

The term "principle of participation" means Foreign Tourists and the community participate in protecting the Culture and Natural Environment as a form of mutual cooperation in building cultured, quality and dignified Bali Tourism.

Point g

The term "principle of togetherness" means an activity carried out together for the common interest of protecting and developing Bali through protecting the Culture and Natural Environment.

Point h

The term the "principle of sustainability" means to ensure the continuous protection of Balinese Culture and the Natural environment, allowing both foreign and domestic Tourists to enjoy their natural beauty and uniqueness over time.

Article 3

Sufficiently Clear.

Article 4

Sufficiently Clear.

Article 5

Sufficiently Clear.

Article 6

Sufficiently Clear.

Article 7

Section (1)

Sufficiently Clear.

Section (2)

The term "other legitimate and non-binding sources of funding", such as the Provincial APBD, Regency/Municipality APBD, Village Funds, as well as voluntary contributions from individuals or legal entities.

Section (3)

Sufficiently Clear.

Article 8

Section (1)

Sufficiently Clear.

Section (2)

The term "Rupiah" means the currency issued by the Republic of Indonesia.

Article 9

Sufficiently Clear.

Article 10

Sufficiently Clear.

Article 11

Section (1)

Sufficiently Clear.

Section (2)

The term "Village Government" means Village Head or what is referred to by another name, assisted by Village officials as the organizing element of the Village Government.

The term "Traditional Village" means a customary legal community unit in Bali that has its own territory, position, original structure, traditional rights, assets, traditions, and social etiquette passed down from generation to generation, within the bounds of a sacred place (kahyangan tiga or village kahyangan) and has duties, authority, and the right to organize and manage its own household.

Article 12

Sufficiently Clear.

Article 13

Sufficiently Clear.

Article 14

Sufficiently Clear.

Article 15

Section (1)

Sufficiently Clear.

Section (2)

The term "Public participation" means management of funds from Levies for Foreign Tourists in a professional manner, free from corruption, conflicts of interest, based on the principle of prudence, and in accordance with the provisions of the Legislation.

Section (3)

Sufficiently Clear.

Article 16

Sufficiently Clear.

Article 17

Sufficiently Clear.

Article 18

Sufficiently Clear.

Article 19

Sufficiently Clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE PROVINCE OF BALI
NUMBER 6