

The Legal Effectiveness of Government's Role in Managing Parking Revenue in Batam and Its Impact on Local Government Revenue

Delvin Shakira Mahardihka¹⁾, Abdurrahman Alhakim²⁾, Ampuan Situmeang³⁾

¹⁾ Faculty of Law, International Batam University, Indonesia, E-mail: 2352031.delvin@uib.edu

²⁾ Faculty of Law, International Batam University, Indonesia, E-mail: alhakim@uib.ac.id

³⁾ Faculty of Law, International Batam University, Indonesia, E-mail: ampuan.situmeang@uib.ac.id

Abstract. *Parking is an activity regulated by the government as a source of local revenue to support infrastructure development. The management of parking revenue in Batam City refers to Law No. 28 of 2009 on Local Taxes and Levies and Local Regulation of Batam City Number 1 of 2024. The problem of this research is the effectiveness of the government's role in managing parking revenue in Batam City, especially in the aspects of facilities, community participation, and culture of legal compliance. This research aims to analyze the role of government in managing parking revenue in Batam City. The method used is empirical juridical research involving in-depth interviews with the Local Revenue Agency, Transportation Agency, as well as parking attendants in Batam City with statutory approach, conceptual approach and sociological approach. The results show that the government has a strategic role in ensuring that parking revenue is optimally distributed, both for the welfare of parking attendants and the development of city infrastructure. In addition to effective regulations, the main challenges in optimizing the parking system in Batam City lie in improving facilities, public participation, and strengthening the culture of compliance with parking regulations. Therefore, synergy between government policies, especially related to technology and public education, is needed to create a parking system that is more transparent, efficient, and contributes maximally to local revenue.*

Keywords: *Local; Government; Management; Parking; Retribution.*

1. Introduction

Parking refers to the provision of space outside public roads for vehicle parking, either as part of a business activity or as a vehicle storage service (Jarman & Stratford, 2024). The phenomenon of parking in Indonesia reflects the dynamics of a growing society due to the increasing number of vehicles each year (Pradita & Utomo, 2021a). Parking fees are charges imposed on users of parking spaces as a source of local tax revenue in accordance with Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD Law). These fees serve as instruments for controlling public space, funding regional infrastructure maintenance, and managing traffic flow to ensure adequate parking availability (Tyas et al., 2024a). The parking tariff rates in Indonesia vary depending on each region's local regulations.

In Batam City, parking tariffs and local taxes are regulated by Regional Regulation of Batam City Number 1 of 2024 on Regional Taxes and Retributions (PERDA PDRD Batam City). Since January 4, 2024, parking rates in Batam City have increased by up to 100% for various vehicle categories (Table 1).

Table 1. Parking Tariffs in Batam City in 2024

Vehicle Type	Parking Location	Initial Tariff	New Tariff	Additional Provisions
Two-Wheeled	Public Roadside	Rp 1.000	Rp 2.000	-
Two-Wheeled	Public Roadside	Rp 2.000	Rp 4.000	-
Two-Wheeled	Designated Parking Area	-	Rp 2.000	Rp 1.000/hour after the first 2 hours
Two-Wheeled	Designated Parking Area	-	Rp 5.000	Rp 2.000/hour after the first 2 hours

Source: (Soimun et al., 2024)

The increase in parking tariff was agreed upon by the Special Committee (Pansus) of the Batam City Government and the Batam City Regional People's Representative Council (DPRD), as regulated in Batam City Regional Regulation Number 5 of 2012 concerning Public Service Levies (PERDA RJU). This policy allocates parking retribution revenue to support improvements in the city's transportation system and spatial planning (Hutauruk & Medi, 2020). The determination of parking tariffs through the Batam City PERDA PDRD serves as a legal certainty instrument for parking retributions while also supporting urban infrastructure development by optimizing parking revenue (Aprilia et al., 2024). Parking retribution revenue in Batam is categorized as a tax on certain goods and services that must be remitted to the government under specific provisions governing the rights of parking providers and organizers (Nasrullah & Maulana, 2024).

Parking retribution in Batam is further regulated under Batam City Regional Regulation Number 3 of 2018 concerning Parking Management and Retribution (PERDA PRP), which includes provisions on parking facility management and a 5% retribution incentive based on regional revenue. Although Article 49 of the PERDA PDRD regulates this matter, irregularities in parking service practices persist. According to the Audit Board of Indonesia (BPK), there was a discrepancy in subscription-based parking revenue amounting to IDR 835 million out of an expected IDR 3.1 billion. Only IDR 2.3 billion was remitted to the regional treasury. This discrepancy involved 108 obligated retribution contributors (WR) as stipulated in the Head of Transportation Agency's decree (BatamNews, 2024a). Moreover, many parking attendants are suspected of being involved in corruption related to retribution revenue targets set by the Transportation Agency (Setyawan, 2024a). These issues reflect mismanagement in parking revenue collection, undermining the effectiveness of retributions and their contribution to local revenue. Therefore, the Batam City Government must improve monitoring of parking operators and enforce firm and transparent sanctions in revenue reporting and management (Pradita & Utomo, 2021b).

Previous research on the contribution of parking tax to regional original revenue (PAD) includes: 1) Mira Sakke Pamasi's study on the supervision mechanism of parking tax in Manado managed by the Regional Tax and Retribution Management Agency (BP2RD) (Pamasi et al., 2018); 2) Fitri Nurjannah's research on enhancing parking tax management effectiveness through strong supervision and transparency for regional development (Nurjannah et al., 2019a); 3) Yuni Fivta Nurhajizah's work on the effectiveness of local revenue management and its role in reducing dependence on central government funds (Nurhajizah & Tipa, 2021); 4) Prayoga's evaluation of parking tax collection systems and its contribution to Batam's PAD (Prayoga, 2021); 5) Fahri Husaini and Riyan's analysis of the effect of entertainment tax and parking retribution on Batam's PAD in the tourism sector (Husaini, 2021; Riyan, 2021); and 6) Roza Oktavia and Zuhdi Arman's strategy to improve tax revenue effectiveness through enhanced oversight of parking attendants and transparent payment systems (Oktavia & Arman, 2022).

These previous studies indicate that factors such as effective supervision, transparency, and technological utilization significantly improve the efficiency of parking tax collection, thus contributing to regional development. This study updates prior research by focusing on the application of technology in parking tax collection and the coordination among stakeholders to improve the accuracy and effectiveness of the system, aiming to minimize revenue leakage and improve tax management in Batam. The research uses Soerjono Soekanto's theory of legal effectiveness to assess the implementation of PERDA PDRD (Ahadi, 2022), and Winterton's comparative law theory to provide new insights into the enforcement of parking retribution systems in Indonesia, particularly in Batam (Anjawai et al., 2022; Yudhi Priyo Amboro & Puspita, 2021).

This study not only contributes academically but also aims to enhance public legal awareness regarding local taxes and retributions, particularly parking retribution. In addition to serving as a reference for future researchers, the study is limited to the jurisdiction of Batam City. As such, it fills a gap in the literature and offers recommendations to improve the regional tax and retribution system. Based on the background above, the research questions are as follows: 1) How effective is the government's role in managing parking revenue in Batam City at present? and 2) What is the ideal regulatory framework for government roles in managing parking revenue in Batam City in the future?

2. Research Methods

This research employs an empirical juridical method, which involves collecting data directly from the community (Mahireksha et al., 2021). The approaches used include the statutory approach, conceptual approach, and sociological approach. The statutory approach is used to analyze regulations related to parking taxes and retributions, including policies stipulated in regional regulations such as Batam City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions related to parking charges. The conceptual approach is applied to discuss relevant legal theories, such as the principles of tax justice and the effectiveness of retribution management (Hariss et al., 2023). Meanwhile, the sociological approach explores the social impacts of parking policies on the community, including levels of compliance, public perception, and the dynamics between parking operators and local government, in order to assess aspects of policy effectiveness.

The data used in this study include primary data collected through in-depth interviews with the Department of Transportation and the Regional Revenue Agency, as well as questionnaires distributed to the public. Secondary data consist of primary legal materials, secondary legal materials, and tertiary legal materials, such as the Constitution of the Republic of Indonesia (UUD NRI), Law No. 28 of 2009 on Regional Taxes and Regional Retributions, Batam City Regional Regulation Number 1 of 2024, as well as relevant journals and previous research (Rokhim, 2022). The data were then analyzed using qualitative juridical analysis techniques (Witro, 2021).

3. Results and Discussion

3.1. The Effectiveness of Government's Role in Parking Revenue Management in Batam City Today

Parking retribution is an important source of local government revenue used to support infrastructure development and public services. In general, retributions are charged to users as compensation for the use of parking facilities provided by the local government (Wibowo et al., 2024). The determination of tariffs and the management of parking retribution funds are crucial aspects of regional financial management (Pradika Putra et al., 2024). Parking retribution rates are determined based on location, time, and type of vehicle, and are adjusted to reflect the economic conditions of the community. This policy aims to optimize regional income without imposing an excessive burden on users (Putri et al., 2024). In addition,

transparency in the determination of parking tariffs is necessary to ensure fairness for all stakeholders. The management of parking retribution funds must be conducted through an effective and accountable system (Anistya Fitri Larasati et al., 2024).

Local governments are required to manage retribution funds transparently and efficiently and allocate them toward transportation infrastructure, environmental sanitation, and public health services (Biramaputra et al., 2024). The effectiveness of the implementation of the Regional Regulation on Regional Taxes and Retributions (PERDA PDRD) concerning parking in Batam City is analyzed using Soerjono Soekanto's theory of legal effectiveness, which includes five key factors.

Table 2. Analysis of the Parking Regulation (PERDA PDRD) in Batam City Based on the Theory of Legal Effectiveness

Factors Influencing Effectiveness	Explanation
Legal Factors	According to Article 1(6) of the Batam Regional Regulation on Regional Taxes and Retributions (PERDA PDRD), the local government through the Transportation Agency (Dishub) and the Regional Revenue Agency (Dispenda) has the authority to manage parking retributions in Batam City (Aini & Panjaitan, 2024). The retribution funds are used for road maintenance, public transportation improvement, and related infrastructure projects (Kartika Sari Utomo et al., 2024). Article 54(3) mandates individuals and legal entities to pay parking fees as a contribution to maintaining and developing transportation infrastructure. Oversight and enforcement are regulated under local law, including tariff policies based on economic conditions and infrastructure needs. The government has the authority to set parking fees in line with public interest and space efficiency (Tanan & Horo, 2024);
Law Enforcement Factors	Dispenda plays a key role in managing parking retributions as a source of regional revenue (Karin Nelli Elisabeth Siahaan, 2024). Responsibilities include policy formulation, fair tariff setting, supervision, and enforcement together with Dishub (Florentino Chirilus Christianto et al., 2024). Based on an interview with Mr. Anuar from Dispenda, the parking retribution system has been operating effectively, supported by e-money digitalization to enhance transparency and efficiency. Monthly reports are required before the 10th to maintain local revenue (PAD). Mrs. Lya Ratri Arum from Dishub emphasized that parking fee collection is based on official legal statements, with transparency as a priority to build public trust in the allocation of funds for public facility development.
Facilities and Infrastructure Factors	Effective parking management requires adequate facilities, including the availability of strategically located parking lots to accommodate increasing vehicles in commercial and city center areas (Maulidya et al., 2021; Rizqi Rahma Adinda & Muhammad Haikal, 2023). Supporting facilities such as CCTV, sufficient lighting, and good accessibility improve user safety and comfort (Tranggono et al., 2023; Ningsih, 2023). Additionally, integrating digital technologies such as parking apps and monitoring systems increases efficiency and transparency, while preventing revenue leakage caused by uncontrolled manual systems (Syahrullah, 2023; Ramadhan, 2024).
Community Factors	The effectiveness of parking management is influenced by users' compliance with payment and rules (Dwikora Harjo et al., 2022). Discipline contributes to higher revenue, while violations such as illegal parking remain a challenge (Thoriq, 2021). Socioeconomic status also plays a role, as higher-income individuals tend to comply better (Haryono, 2023). Public trust in parking fund

	transparency affects overall compliance (Permana et al., 2023). According to interviews with Batam's Dispenda, public outreach efforts have been conducted via social media and in-person campaigns to raise awareness. However, many residents still fail to fulfill their obligations due to low awareness and tax compliance.
Cultural Factors	The local culture significantly impacts compliance with parking regulations and acceptance of government policies. Low levels of discipline contribute to unauthorized parking and reduced revenue (Pratiwi et al., 2023; Anggraeni & Rahayu, 2024). Public awareness and participation are key to improving the effectiveness of parking policies (Loise & Alfian, 2023). The prevalence of informal parking attendants also hinders the establishment of an orderly and efficient parking system (Satryadewa & Latumahina, 2023).

Source: Researcher's Analysis, 2025

Based on field findings, the parking retribution system in Batam City still faces several challenges. The effectiveness of parking retribution policy implementation in Batam City can be summarized as follows:

Table 3. Effectiveness of Parking Retribution Management in Batam City

Legal Effectiveness Factors	Tingkat Efektivitas
Legal Factor	Effective
Law Enforcement Factor	Effective
Facilities and Infrastructure	Still Ineffective
Community Factor	Still Ineffective
Cultural Factor	Still Ineffective

Source: Researcher's Analysis

3.2. Ideal Arrangement for the Role of Government in Managing Parking Revenue in Batam City in the Future

Parking serves as a source of regional revenue that contributes to infrastructure development in Indonesia, both at the central and local levels (Setyawan, 2024b). In Batam City, parking falls under the category of local taxes and is regulated in Article 1 paragraph (31) of the Regional Tax and Retribution Law (UU PDRD), which states: "Parking tax is a tax on the provision of parking spaces outside public roads, whether provided in connection with a primary business or as a separate business, including vehicle storage services." Furthermore, Article 62 paragraph (1) specifies the object of the parking tax: "The object of the parking tax is the provision of parking spaces outside public roads, whether provided in connection with a primary business or as a separate business, including vehicle storage services." Articles 64 paragraphs (1) and (2) outline the basis of parking tax imposition as follows: "(1) The basis for calculating the parking tax is the amount paid or payable to the parking space provider. (2) The basis for calculating the parking tax as referred to in paragraph (1) may be stipulated by Regional Regulation." Based on this regulation, parking tax in Batam City is governed by the Batam City Regional Tax and Retribution Regulation (Makarim & Junaidi, 2023).

As of 2025, parking collection in Batam City, especially for areas without automatic gates or parking ticket machines, is still conducted using conventional methods. The parking infrastructure in Batam City remains inadequate, and digitalization is not yet evenly implemented, although several locations have started supporting digital payments using QRIS, GoPay, Dana, ShopeePay, and similar platforms (Maulana Permana et al., 2024). The parking system still relies on attendants and cash transactions, with the following

standard rates: IDR 2,000 for motorcycles and IDR 5,000 for cars. These rates are further regulated in the annex of the Batam City Regional Tax and Retribution Regulation (see Table 3 and Table 4):

Table 4. On-Street Public Parking Facilities

No	Vehicle Type	Rate (IDR)	Unit
A. Tanpa Berlangganan			
1.	Two-and Three-wheeled vehicles	2.000,00	Per parking session
2.	Passenger cars/vans/pick-up/taxis	4.000,00	Per parking session
3.	Buses/Trucks	6.000,00	Per parking session
B. Subscription/Annual			
1.	Two-and Three-wheeled vehicles	250.000,00	Per year
2.	Passenger cars/vans/pick-up/taxis	600.000,00	Per year
3.	Buses/Trucks	750.000,00	Per year

Source: Regional Regulation Number 1 of 2024 on Regional Taxes and Levies

Tabel 5. Provision of Off-Street Special Parking Areas

No	Vehicle Type	Rate (IDR)	Unit
1.	Two-and Three-wheeled vehicles	2.000,00	Per parking session
2.	Passenger cars/vans/pick-up/taxis	5.000,00	Per parking session
3.	Buses/Trucks	10.000,00	Per parking session

Source: Regional Regulation Number 1 of 2024 on Regional Taxes and Levies

Apart from Indonesia, several countries such as the United States and the Netherlands have implemented well-organized parking systems. In the United States, the parking system includes restricted parking zones and well-structured paid parking schemes (Catharina & Kusuma, 2020). In major cities like New York, Los Angeles, and Chicago, restricted parking zones are applied to manage traffic and prevent congestion in high-density areas. Users are required to pay parking fees via meters located along the streets or through official digital applications that support cashless transactions and real-time parking monitoring (Desi, 2020).

Parking rates in the United States vary depending on location and time. In downtown areas or popular zones, fees can reach up to \$10 USD (approximately IDR 161,000). Rates also differ between peak and non-peak hours, with higher fees during peak times to reduce traffic congestion and encourage the use of public transportation. The paid parking system in the U.S. is regulated under the Road Traffic Act Vienna, which provides guidelines on pricing and the management of restricted parking zones (Kadly et al., 2021).

Parking regulations in the United States differ across cities. One of the primary guidelines is the Manual on Uniform Traffic Control Devices from the U.S. Department of Transportation, which governs vehicle regulations, parking rates, and the use of digital applications for fee calculation (Hasna Desiani et al., 2024). Many U.S. cities provide digital parking applications such as ParkMobile, QR Code Parking Software, Parkee, and SpotHero. These apps allow users to pay for parking online, offering convenience, efficiency, and transparency in the parking system (Amboro, 2020). These apps help users locate parking spaces, pay without needing to find a meter, and extend parking time remotely.

The Netherlands has also implemented digital systems for parking management (Wayan & Pradsna, 2019). In the Netherlands, digital parking is an integral part of urban management. Users can pay parking fees through mobile applications, with rates ranging from €1.5 (IDR 24,000) to €7 (IDR 112,000) per hour, especially in city centers (Centrum). Payments are made via automated parking machines, commonly known as verkeerspro, located throughout urban areas (BatamNews, 2024b). The Dutch government

monitors parking through sensors and cameras installed in parking zones. These advanced technologies provide real-time monitoring, help drivers locate available parking spaces, and enhance the efficiency of parking management (Eka Noviyanto et al., 2024).

This information not only assists drivers in finding parking spots more quickly, but also supports authorities in managing parking spaces effectively. In the Netherlands, parking regulations are governed by The General Municipal By-Law (Algemene Plaatselijke Verordening or APV) and are enforced by Handhaving en Toezicht in Amsterdam. These regulations cover various aspects such as parking zones (Parkeerzones), parking rates (Parkeertarieven), parking duration (Parkeerduur), parking permits (Parkeervergunningen), and overall management and maintenance (Beheer en Onderhoud) (Harahap et al., 2024).

Automated app-based and metered parking regulations have been effectively implemented in developed countries such as the Netherlands and the United States. In the Netherlands, technologies such as parking sensors, surveillance cameras, and digital payment applications are widely used, regulated through the Algemene Plaatselijke Verordening (APV) and the Road Traffic Act Vienna to ensure efficient and orderly parking management. Similarly, in major U.S. cities, comparable systems are adopted to facilitate payments via applications like ParkMobile or automated parking meters (Nurjannah, F., Muliadi, M., & Effendi, 2019b). These systems are regulated by local laws that define tariffs, durations, and parking zones. Modern technology improves convenience and efficiency for drivers while providing cities with real-time data to optimize parking administration (Latifah Humairah et al., 2021).

In comparison, Indonesia still faces significant challenges in adopting similar regulations, particularly in cities like Batam. One of the main issues is the limited implementation of digital parking collection and the lack of supervisory institutions for each parking site (Nurlestari et al., 2023). In Batam, parking revenues are still collected manually, which creates opportunities for fraud and leads to disorganized and non-transparent practices. Furthermore, the lack of sufficient technological infrastructure and monitoring systems hampers the implementation of digital parking systems. Public awareness and acceptance of digital parking technologies still need to be improved (Desniati et al., 2024). Many users are still unfamiliar with parking applications or payment via parking meters. Without community support and a strong culture of compliance in fulfilling parking obligations, the implementation of automatic and digital systems in Indonesia will struggle to reach the effectiveness seen in the Netherlands and the U.S. (Ahmad Firdaus et al., 2024).

Therefore, Indonesia particularly Batam needs to enhance its technological infrastructure, educate the public, and strengthen the culture of compliance regarding parking obligations (Tyas et al., 2024b) in order to build a more modern and efficient parking system. In terms of facilities, it is crucial to improve supporting infrastructure such as adequate parking lots, technology-based monitoring systems, and the integration of digital payment platforms (Kadly et al., 2021). For instance, Batam still faces limitations in implementing parking sensors, parking locator applications, and more comprehensive cashless payment systems. Collaboration between the government and the private sector is essential to invest in the development of modern, integrated parking facilities connected to the city's transport ecosystem.

Public participation also plays a vital role in the success of digital parking systems. Many people still rely on conventional methods and are unfamiliar with digital parking technology (Makarim & Junaidi, 2023). Therefore, ongoing education and outreach are key to increasing public acceptance of tech-based parking systems. Educational initiatives can include public awareness campaigns, app usage training, and integrating digital systems into daily routines. Furthermore, fostering a culture of orderly parking behavior is essential. The public must understand that compliance with parking regulations is not only an obligation

but also part of the effort to create a more comfortable and orderly urban environment. Rewarding disciplined drivers and raising collective awareness can effectively foster a better parking culture in Batam and other cities across Indonesia (Oktavia & Arman, 2022).

In conclusion, to develop a modern and efficient parking system, a combination of facility improvements, public education, and cultural reinforcement is required. Through collaboration between the government, private sector, and the public, Batam and other cities in Indonesia can transform their parking systems to be more structured, innovative, and sustainable for the comfort and orderliness of public spaces.

4. Conclusion

The effectiveness of legal enforcement in managing parking revenue in Batam City has generally been satisfactory; however, optimizing local revenue (PAD) requires improvements in infrastructure, community participation, and the strengthening of a culture of compliance. Modern infrastructure, such as digital payment systems and technology-based monitoring, must be enhanced to increase the efficiency and transparency of parking fee collection. Moreover, public awareness of tax and parking levy obligations remains low, despite ongoing outreach efforts. Limited public participation poses a challenge in establishing an orderly and sustainable parking system. A culture of compliance needs to be reinforced through more extensive and interactive public education, so that citizens understand the importance of parking regulations in supporting urban development. By implementing strategies focused on infrastructure enhancement, public education, and the cultivation of a disciplined culture, the parking system in Batam City can become more efficient, transparent, and contribute more optimally to local revenue.

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