

Analysis of the Role of Market Levies in Increasing Regional Revenue in Indonesia

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A B S T R A C T

Market levies play a strategic role in strengthening Local Own-Source Revenue and supporting regional fiscal independence. This study analyzes the effectiveness, contribution, and factors influencing the management of market levies based on research findings from eleven regions, including Jombang Regency, Prabumulih City, Takalar Regency, Manggarai Regency, Sikka Regency, Blora Regency, South East of Maluku Regency, Balangan Regency, Wajo Regency, Pandaan City, and Banjarbaru City. The method employed is content analysis of quantitative and qualitative data obtained from each location. The findings indicate that regions with high effectiveness levels, such as Regency Jombang and Prabumulih City, have shown a positive impact on PAD. Conversely, regions with low effectiveness, such as Sikka Regency, have yet to achieve optimal results. Supporting factors include good management, accurate data collection, trader participation, and the use of digital technology, while inhibiting factors consist of low trader awareness, weak supervision, and inaccurate market potential data.

INTRODUCTION

Regional levies are defined as local charges under Law No. 28 of 2009 concerning Regional Taxes and Regional Levies as payments for services or specific permits specially provided by the regional government for the benefit of individuals or legal entities. Public services, business services, and certain licensing are objects of levies according to Section 108 of the UU. Revenue from regional levies can increase Local Own-Source Revenue (PAD) and improve the economy and public welfare. PAD is revenue earned by a region that is collected based on regional regulations in accordance with statutory provisions. According to Leilani & Wulandari (2023), one source of revenue with the potential to affect PAD is regional levies, collected from the public utilizing public services provided by the regional government. Based on Section 6 of Law No. 33 of 2004, PAD is sourced from regional taxes, regional levies, returns from separated regional assets, and other legitimate PAD. For regional levies to contribute significantly to PAD, they must be collected in the most efficient manner.

The implementation of levies is closely related to the cost recovery principle. The rates set for regional levies are proportional, meaning the same rate applies to all customers regardless of their consumption level, and are intended to cover operational, maintenance, depreciation, and debt service costs. The authority of regions to collect market levies is stipulated in Law No. 23 of 2014 on Regional Government, as last amended by Law No. 9 of 2015. This law states that regional revenue is derived from PAD, transfer funds, and other legitimate revenues, with market levies included in the PAD category. According to Purnamasari & Miftahuljannah (2019), PAD aims to grant local governments the authority to finance the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization. This aligns with the spirit of regional autonomy, which grants regions the flexibility to manage local potential to improve public welfare. Market levies are an example of levies that contribute to regional revenue. According to (Susilo, 2022) (Pattilouw, 2018), market levies are one of the key instruments in optimizing regional revenue, Office of Industry and Trade through transparent and effective management systems. Furthermore, Firdiansyah & Murdiansyah (2024) state that the Disperindag has a strategic role in ensuring optimal management of market levies. This role includes formulating policies, supervising, and implementing sound management accounting systems in recording and reporting market levy finances.

Market levies are payments for market facilities managed by local governments and form an integral part of the local community's economic activities, particularly in the conventional trade sector. Although their contribution to Local Own-Source Revenue (PAD) is smaller than that of regional taxes, market levies hold strategic value as they are closely linked to the dynamics of the people's economy and the sustainability of traditional markets as centers for the distribution of goods and services. Inefficient administration, low compliance rates, and less-than-ideal supervision and transparency systems remain issues in the management and collection of market levies. According to Lukito (2017), in his study the market head has provided good guidance to employees to address and anticipate various challenges in the field, both for operational and cleaning staff. Nugroho & Budiman (2018), in their study found that the contribution of market service levies to PAD in Samarinda is currently very low, at less than 10 percent.

Dwiningwarni et al., (2019), in their research showed that the average effectiveness of levies for shops and food stalls during 2010–2013 was effective and had an impact on PAD. In her research Ratnawati (2020), concluded that market levy management has been effective in increasing regional revenue, as evidenced by the annual increase in PAD. Juraman et al., (2019), in their study concluded that the main interest influencing the policy is the collective interest, particularly for market users, both visitors and traders. According to Simangunsong & Puspitosari (2021), in her study the results show that market levy collection has been quite effective, with revenue realization reaching 87% of the target. Tanzil, S.D. & Juliprijanto (2022), in their research concluded that market levy management at Ulin Raya Market, Banjarnegara City, has taken various measures to increase PAD, including planning, organizing, implementation, and supervision.

According to research conducted by Sarmila et al., (2018), it was found that the planning of levy management at Soreang Market has not been effective, due to the lack of accurate data on market potential, particularly concerning traders who do not have stalls inside the market. Silfiah & Rossa (2023), in their study found that Pasar Pandaan has successfully met levy targets according to actual revenue received, although achievements have fluctuated since 2019. Kristina et al., (2023), in her research concluded that the average growth rate of Alok Market levy revenue in Regency Sikka from 2019 to 2021 was considered unsuccessful, with an average growth of only 1.51%. Marna et al., (2025), in their study revealed that the Regional Revenue Agency of Southeast Maluku Regency plays a highly strategic role in managing and increasing Regional Revenue Agency through market levies, especially at Langgur Market.

Based on various studies, the management of market levies in different regions still faces several challenges despite various improvement efforts. Some markets, such as those in Kunduran, Sengkang, and Pandaan, have demonstrated effectiveness in management, particularly through staff development, trader participation, as well as transparency and accountability. However, the actual revenue from levies has not yet reached the maximum target. Common obstacles include low trader compliance in paying levies, inadequate facilities and infrastructure, weather conditions, weak supervision, and inaccurate market potential data. Proposed solutions include the implementation of an e-levy system, improvement of facilities and infrastructure, strengthening of supervision, and enhancing management quality along with persuasive approaches toward traders. If management is carried out professionally and in an integrated manner, market levies have the potential to become a significant source of Local Own-Source Revenue.

From the above discussion, it can be concluded that the management of market levies in various regions still encounters several barriers that hinder their optimal contribution to PAD. These challenges include low trader awareness in paying levies, insufficient supporting facilities and infrastructure, weak supervision, and suboptimal use of market potential data. On the other hand, some regions have shown effective efforts through staff training, digital system implementation, and transparent management. This study aims to analyze the implementation of market levies in increasing regional revenue, focusing on the sector's contribution to PAD and the factors influencing its effectiveness. Through this analysis, it is expected to gain a comprehensive understanding of appropriate strategies for optimizing market levy revenue as a sustainable source of regional income.

METHODS

The method used is a literature study (library research), which relies on various written sources as the basis for data collection and analysis. This technique involves searching, collecting, organizing, and evaluating various scientific documents such as journals, books, research reports, articles, and relevant online documents. The main focus is on discussing the role of market levies in

increasing Local Own-Source Revenue. The literature samples analyzed were selected based on their relevance to the topic and completeness of information. The literature used comes from the last ten years (2016–2025) to ensure that the data obtained remains relevant and contextually accurate. The total number of main literature sources analyzed is 11 nationally accredited scientific journals focusing on market levies and PAD in various regions of Indonesia.

The analytical tool used in this study is content analysis. This technique is applied to systematically examine documents by identifying key themes, trends, and recurring patterns from various literature sources. First, all articles and research reports relevant to market levies and their contribution to PAD were collected as secondary data sources. The quantitative data obtained were analyzed by comparing results across study locations to identify similarities, differences, and emerging trends. Subsequently, the qualitative data were examined in depth to identify factors influencing both the effectiveness and ineffectiveness of market levy management. Findings from both types of data were integrated through a synthesis process to produce measurable conclusions, which then serve as the basis for formulating policy recommendations.

Table 1. List of Journal Articles and Study Areas Related to Market Levies and Local Own-Source Revenue

No	Journal Article Title	Authors and Year	Study Area
1	Increasing Regional Original Revenue Through Analysis of Market Retribution Effectiveness and Contribution	(Dwiningwarni et al., 2019)	Jombang Regency
2	The Effectiveness of Market Retribution Collection Implementation in Increasing Regional Original Revenue in Prabumulih City	(Endasari, 2023)	Prabumulih City
3	Management of Soreang Market Retribution in Increasing Regional Original Revenue of Takalar Regency	(Sarmila et al., 2018)	Takalar Regency
4	Implementation of Market Retribution Policy at Puni Market, Manggarai Regency, East Nusa Tenggara Province	(Juraman et al., 2019)	Manggarai Regency, East Nusa Tenggara Province
5	Analysis of Market Retribution Revenue at Alok Market in Increasing Regional Original Revenue of Sikka Regency (A Case Study at the Department of Trade, Cooperatives, and SMEs)	(Kristina et al., 2023)	Sikka Regency
6	The Role of the Kunduran Regional Market Head in Market Retribution Collection	Lukito (2017)	Blora Regency
7	Strategy of the Regional Revenue Agency in Increasing Regional Original Revenue in the Market Retribution Sector at Langgur Market, Southeast Maluku Regency	(Marna et al., 2025)	Southeast of Maluku Regency
8	Effectiveness of Market Retribution Management to Increase Regional Revenue at the Adaro Modern Market, Paringin	(Nida et al., 2025)	Adaro Modern Market, Paringin
9	Management of Sengkang Central Market Retribution to Increase Regional Original Revenue of Wajo Regency	(Ratnawati, 2020)	Wajo Regency
10	Management of Market Retribution in Increasing Regional Original Revenue in Pandaan City	(Silfiah & Rossa, 2023)	Pandaan City
11	Effectiveness of Market Retribution Collection and Its Contribution to the Realization of Regional Original Revenue	(Tanzil, S.D. & Juliprijanto, 2022)	Banjarnegara City

Source: Processed data, 2025

RESULTS & DISCUSSION

Stated that after taxes, regional levies make the largest contribution to Local Own-Source Revenue. Markets are vital for economic activity, making them one of the most potential locations for levy collection, commonly known as market levies. Market levies are a type of levy imposed by local governments as compensation for providing market facilities utilized by the community, particularly traders. According to Law No. 28 of 2009 on Regional Taxes and Levies, levies are defined as regional charges required as payment for granting certain permits prepared by local governments for the benefit of individuals or legal entities (Nugroho & Budiman, 2018). Meanwhile, Silfiah & Rossa (2023) explain that market levies are fees determined by the local government and must be paid by traders in return for using market facilities such as shops, kiosks, stalls, counters, and market areas provided and managed by the local government.

According to Endasari (2023), market levies are fees charged to traders in return for using market facilities and for the granting of placement permits by the municipal government. Market levies are included in the category of public service levies, such as services prepared by local governments for public interest purposes and not for commercial use (Sarmila et al., 2018). In the view of Lukito (2017), market levies are charges imposed by local governments on market traders as a form of contribution for utilizing market facilities provided by the government. These charges serve as an important source of PAD, particularly in supporting the financing of development and the management of traditional markets.

Market levies have several key characteristics that distinguish them from other types of levies. First, market levies are proportional, meaning that the rates charged apply equally to all users of the facilities regardless of the intensity or volume of use, and are intended to cover operational, maintenance, depreciation, and debt service costs related to market facilities. Second, market levies represent a direct contribution from the informal sector to regional revenue, as they involve small and medium-sized traders operating in traditional markets. Third, the effectiveness of market levy collection depends heavily on administrative efficiency, such as trader data management, billing systems, and the transparency and accountability of collection officers. Fourth, the success of market levies is also determined by the condition of market facilities, such as infrastructure, cleanliness, security, and environmental comfort. Fifth, market levies reflect the relationship between local governments and the community, making trader participation and compliance important indicators in optimizing levy revenue.

Based on the above perspectives, market levies are charges imposed by local governments on traders as compensation for the use of facilities and services available in the market. These charges fall into the category of public service levies, intended for public benefit rather than commercial purposes. In addition to being a form of contribution from the community using market facilities, market levies also play an important role as a source of Local Own-Source Revenue. This PAD is used to finance the development, management, and maintenance of traditional markets.

Table 2. Summary of Previous Research Findings on the Effectiveness and Contribution of Market Levies in Various Regions

Journal Article Title	Summary
Increasing Regional Original Revenue Through Analysis of Market Retribution Effectiveness and Contribution	Based on the research findings, market levies from 2010–2014 played an effective role in Local Own-Source Revenue (PAD) in Jombang Regency, particularly in shop-house (ruko) and street vendor (lesehan) levies, with an average rate of 97%.
The Effectiveness of Market Retribution Collection Implementation in Increasing Regional Original Revenue in Prabumulih City	The research also found that market levy collection in Prabumulih City has been effective, with a realization rate of 87%. This indicates that market levy revenue contributes to increasing PAD in Prabumulih City.
Management of Soreang Market Retribution in Increasing Regional Original Revenue of Takalar Regency	Findings on the management of Soreang Market levies revealed that implementation has been fairly good. However, there are obstacles to maximizing levy revenue, such as inaccurate market potential data, non-compliance with standard work organization, and lack of supervision.
Implementation of Market Retribution Policy at Puni Market, Manggarai Regency, East Nusa Tenggara Province	Research showed that the quality of market service facilities is still suboptimal, and traders' compliance and responsiveness in paying levies remain low due to a lack of awareness.
Analysis of Market Retribution Revenue at Alok Market in Increasing Regional Original Revenue of Sikka Regency (A Case Study at the Department of Trade, Cooperatives, and SMEs)	In Sikka Regency, the study revealed that market levy revenue performance is considered unsuccessful, with an average growth of only 1.51%, effectiveness categorized as less effective with an average of 65.46%, and contribution to PAD deemed very low at an average of 0.05%.
The Role of the Kunduran Regional Market Head in Market Retribution Collection	In Kunduran Regional Market, the study showed that the market head plays a crucial role in successful levy collection, proven by a 2% increase in market levy revenue over the last two years.
Strategy of the Regional Revenue Agency in Increasing Regional Original Revenue in the Market Retribution Sector at Langgur Market, Southeast Maluku Regency	Research in Southeast Maluku Regency showed that the regional revenue agency plays a role in managing PAD through market levies, such as re-registering levy payers, which has led to increased revenue from ticket levies, vegetable market levies, and fish market levies.
Effectiveness of Market Retribution Management to Increase Regional Revenue at the Adaro Modern Market, Paringin	In Balangan Regency, findings indicated that the rule indicators, task execution, and coordination functions have been effective in managing market levies to increase regional revenue, in accordance with Balangan Regional Regulation No. 04 of 2013. However, discipline among officers and planning programs were less effective, as shown by

	low trader enthusiasm for payments. Additionally, the regulation and ideal target indicators were deemed ineffective due to insufficient socialization by implementers and mismatches between duties and responsibilities.
Management of Sengkang Central Market Retribution to Increase Regional Original Revenue of Wajo Regency	Findings indicated that market levy management can increase PAD, with supporting indicators including participation, transparency, and accountability.
Management of Market Retribution in Increasing Regional Original Revenue in Pandaan City	In Pandaan City, research showed that market levy management is effective. Challenges faced include regulation drafting, determining market facilities, and setting tariffs. A supporting factor is the establishment of Pandaan Market Traders Association (Himpunan Pedagang Pasar Pandaan (HP3)).
Effectiveness of Market Retribution Collection and Its Contribution to the Realization of Regional Original Revenue	In Ulin Raya Market, Banjarbaru City, the study found that the implementation of market levy management to increase PAD has not been effective, due to a lack of intensive compulsory levy collection and payment arrears, resulting in suboptimal market levy realization.

Source: Processed data, 2025

Based on the analysis of previous research data, the effectiveness of market levy management is closely correlated with its contribution to Local Own-Source Revenue. Jombang Regency recorded 97% effectiveness, dominated by shop-house and street vendor (lesehan) levies; Prabumulih City achieved 87% with a positive contribution; while Sikka Regency reached only 65.46% effectiveness, with an average contribution of 0.05% and revenue growth of 1.51%, indicating underperformance. Overall, the findings show that higher effectiveness levels are accompanied by better levy revenue. According to Usfomeny, Y. A., et al. (2024), the effectiveness of market levies reflects the extent to which a region succeeds in collecting levies from its potential. However, effectiveness is not solely determined by policy but is also influenced by operational factors such as leadership, data management, trader participation, and officer discipline. These findings highlight the importance of synergy between policy and technical implementation in the field to optimize the contribution of market levies to PAD.

The Role of Market Levies in Local Own-Source Revenue (PAD)

Market levies are one of the crucial sources of Local Own-Source Revenue that support the implementation of regional autonomy. As part of public service levies, market levies are imposed on the use of market facilities provided by local governments, such as stalls, kiosks, open spaces, and other trading infrastructure. Various studies from different regions indicate that the role of market levies in PAD varies significantly, depending on the effectiveness of their management. Research by Ratnawati (2020), in Wajo Regency shows that market levy management applying the principles of participation, transparency, fairness, and accountability can significantly increase PAD. Similar findings were reported by Endasari (2023) in Prabumulih City, where market levy collection reached 87% of the target and made a tangible contribution to PAD.

According to Silfiah & Rossa (2023), markets levies play an important role in increasing PAD in Pasuruan Regency. Data on market levy revenue realization in Pandaan Market, a class I market, show fluctuations between targets and realization during 2019–2021. In 2019, revenue reached 100.12% of the target, indicating effective management. However, in 2020, it declined to 91.29% due to the COVID-19 pandemic, which affected traders' willingness to pay. In 2021, revenue increased again to 94.13%, despite a higher target. Unfortunately, not all regions have been able to maximize the potential of market levies. Kristina et al., (2023) in Sikka Regency found that market levy contributions to PAD were only around 0.05%, with an average effectiveness rate of 65.46%. This indicates issues in supervision, trader data collection, and public awareness.

Tanzil, S.D. & Juliprijanto (2022) note that in Banjarbaru City, low collection intensity and numerous arrears from traders have hindered optimal market levy realization. (Juraman et al., 2019), adds that in Puni Market, Manggarai, the main challenge is the community's lack of awareness regarding the importance of paying levies. Dwiningwarni et al., (2019), emphasize that the effectiveness of market levies can be improved through sound management and synergy between implementing units. Marna et al., (2025) highlight the need for data renewal strategies, cooperation with the private sector, and digitalization of levy collection systems in Southeast Maluku. A study in Samarinda City by Nugroho & Budiman (2018), shows that despite substantial market levy potential (over IDR 6 billion/year), its contribution to PAD remains low.

From these findings, it can be concluded that market levies hold a strategic role in supporting Local Own-Source Revenue, which serves as a regional contribution to financing development and implementing autonomy. Studies from various regions reveal that the effectiveness and contribution of market levies to PAD are highly dependent on the quality of their management. In regions that adopt sound management systems emphasizing community participation, transparency, oversight, and professional administration, market levies can make a significant contribution to PAD. Conversely, in regions facing implementation challenges—such as weak oversight, low trader awareness, and limited technological adoption—the contribution remains low. Therefore, optimizing the role of market levies requires comprehensive improvement efforts, including digitalized collection, community education, trader regulation, and synergy between the government and market stakeholders. When managed professionally and sustainably, market levies can become a reliable PAD source that supports regional fiscal independence.

Factors Affecting the Optimization of Market Levies

The factors influencing the effectiveness of market levies include management and supervision systems, trader participation, the availability of facilities and infrastructure, and the use of digital technology. Lukito (2017), highlights the importance of staff development and effective communication among stakeholders to support the levy collection process. Meanwhile, Silfiah & Rossa (2023) found that fluctuations in levy realization are strongly influenced by market conditions and the level of trader awareness.

According to Ratnawati (2020), the optimization of market levies is significantly affected by community participation, transparency, fairness, and accountability. Community participation encourages active citizen involvement, while transparency ensures that information is managed openly. Fairness guarantees equal treatment for all parties, and accountability requires responsibility in fund management. These four factors are interrelated and contribute to increasing Local Own-Source Revenue (PAD). (Juraman et al., 2019), further note that the optimization of market levies is influenced by the interests of the target groups, the benefits of the implemented policies, the competence of implementers, the availability of resources, and the appropriateness of implementation strategies. One of the main obstacles faced is the low level of trader compliance in paying levies; therefore, more intensive outreach and education are needed to improve understanding and awareness.

In conclusion, the effectiveness and optimization of market levies are shaped by various interrelated factors, such as robust management and supervision systems, active participation from traders and the community, adequate facilities and infrastructure, and the adoption of digital technologies. Additionally, aspects such as transparency, fairness, accountability, implementer competence, and relevant implementation strategies play crucial roles. One of the key challenges is the low awareness among traders, making it essential to enhance staff training, foster effective communication among stakeholders, and conduct continuous outreach and education. These efforts aim to improve trader compliance and their contribution to PAD.

Implications of Market Levies on Regional Revenue

Based on the analysis of various literature reviews, market levies have significant implications for the enhancement of Local Own-Source Revenue (PAD). These implications reflect how policies, management, and market conditions influence the amount of revenue that local governments can generate. The main implications include:

1. **A Sustainable and Regular Source of Revenue.** Market levies represent a regular form of local government income. With proper management, they can serve as a sustainable source of revenue, as demonstrated by studies in Wajo Regency and Prabumulih City.
2. **An Indicator of Regional Fiscal Independence.** A high contribution from market levies to PAD can reflect the fiscal capacity and independence of a region. Regions that can optimize this sector show signs of self-reliance in financing development.
3. **A Reflection of Local Governance Quality.** The effectiveness of market levy management is heavily influenced by transparency, accountability, and the performance of human resources involved. Well-managed systems enhance public trust, thereby improving trader compliance in paying levies.
4. **Support for Market Facility and Service Improvements.** Revenue from market levies can be reinvested to upgrade market infrastructure and facilities. This creates a double impact: improved trading convenience and increased willingness of traders to pay levies.

5. **Direct Impact on PAD Stability.** Many regions experience stagnation or a decline in revenue when market levies are not optimally managed. Weaknesses in collection and supervision directly affect regional fiscal stability.
6. **Expansion of Local Economic Potential.** With professional market levy management, local governments not only gain revenue but also stimulate community economic activity. The more active the market, the greater the potential for levy collection and its contribution to PAD.

In conclusion, market levies are not merely local charges but play a critical role with a direct impact on the structure and growth of PAD. Therefore, local governments should position this sector as a strategic fiscal instrument within the framework of local economic development.

Strategies for Increasing Market Levy Revenue

Based on the analysis conducted, the enhancement of market levy revenue can be achieved through a variety of strategies encompassing institutional, operational, and community participation aspects. These strategies are considered effective in addressing the technical, administrative, and social constraints that have hindered the management of market levies. The following strategies can be implemented by local governments:

1. **Re-registration of Levy Obligors and Validation of Trader Data.** Many regions face challenges related to the accuracy of trader data. Conducting a comprehensive re-registration will enable more accurate calculation of levy potential, thereby allowing for fairer and more equitable collection.
2. **Improving the Performance and Discipline of Collection Officers.** A major factor affecting low revenue is the lack of discipline among collection officers. Therefore, a strict monitoring system and performance-based incentives are needed to ensure officers carry out their duties more professionally.
3. **Socialization and Education for Traders.** Many traders do not fully understand the importance of market levies for regional development. Through intensive communication and outreach efforts, local governments can raise trader awareness and encourage better compliance in paying levies.
4. **Improving Market Infrastructure and Facilities.** Upgrading market facilities creates comfort for traders and visitors, thereby boosting economic activity within the market. This makes traders perceive the levies they pay as commensurate with the facilities provided.
5. **Strengthening Coordination Among Related Agencies.** Market levy management often faces obstacles due to a lack of synergy between the trade department, local revenue agencies, and market management units. Clear role distribution and regular coordination are required to ensure smooth collection and reporting processes.
6. **Enforcement of Sanctions and Strict Supervision.** Administrative sanctions must be applied to traders who are in arrears or refuse to pay levies. This step is essential to maintain fairness for compliant traders and uphold discipline within the system.

Enhancing market levy revenue requires comprehensive efforts, ranging from data collection, supervision, and guidance to improving market facilities. If these strategies are implemented seriously and consistently, they can make a significant contribution to optimizing regional revenue and strengthening the fiscal capacity of local governments.

CONCLUSION

This literature review highlights the importance of market levies as one of the key sources of Local Own-Source Revenue. Nevertheless, the realization of levy revenue often shows significant variation across regions. Previous studies indicate that the successful optimization of market levies is strongly influenced by the quality of management, including factors such as transparency, accountability, trader participation, and the availability of adequate facilities and infrastructure. The analysis reveals that the effectiveness of market levy collection has a direct impact on its contribution to PAD. Regions with high effectiveness levels, such as Jombang Regency and Prabumulih City, have demonstrated positive impacts on PAD, while regions with lower effectiveness, such as Sikka Regency, have shown suboptimal performance.

These differences are driven by a combination of management factors, including managerial quality, officer discipline, accurate data collection, trader participation, facility availability, and payment compliance. With professional management that involves all stakeholders, market levies have the potential to become a reliable, sustainable source of PAD and strengthen regional fiscal independence. This study has several limitations: the data used do not fully represent conditions across

Indonesia; the lack of consistent quantitative data between studies limits the depth of comparative analysis; and the focus on market levy management does not take into account external factors influencing revenue, such as economic conditions and consumer behavior. Therefore, future research is recommended to collect more comprehensive quantitative data and to consider relevant external factors in order to improve the effectiveness of market levies.

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