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The level of knowledge, awareness and satisfaction of owner fishers towards post-production non-tax state revenue at sibolga nusantara fishing port

Luffi Hidayat Hasibuan ^{1*}, Abdul Kohar Mudzakir ², Dian Wijayanto ³

¹ Postgraduate Program of Aquatic Resources Management, Diponegoro University, Semarang, Indonesia

²⁻³ Department of Capture Fisheries, Faculty of Fisheries and Marine Science, Diponegoro University, Semarang, Indonesia

* Corresponding Author: **Luffi Hidayat Hasibuan**

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Abstract

The implementation of Post-Production Non-Tax State Revenue levies to increase state revenue from the capture fisheries sector while preserving fisheries resources. However, the problem is the readiness of fishermen who own fishing vessels that are subject to the obligation to pay Post-Production Non-Tax State Revenue. The research aims to determine the perceptions that include aspects of knowledge, awareness and satisfaction of fishermen owners towards the Post-Production Non-Tax State Revenue collection mechanism. The research was conducted from November to December 2023 at Sibolga Nusantara Fishing Port. The sampling method used *purposive sampling* with interview and questionnaire techniques. Respondents in this study were 100 fishermen who owned fishing boats above 30 gross tonnages at the Sibolga Nusantara Fishing Port. Data analysis is quantitative then calculated using a *Likert scale* model. The results obtained from measuring the level of knowledge are a good response of 56%, 37% good enough and 7% very good. As for the level of awareness, the excellent response reached 53% and good as much as 47%. Then for the satisfaction level, the response was 63% good, 29% good enough and 8% very good.

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Introduction

One of the leading fisheries subsectors is capture fisheries. According to the Food and Agriculture Organization (2021) report, the contribution of Indonesia's capture fisheries was 7,479,325 tons (8.1%) or the second largest in the world after China at 13,995,443 tons (15.1%). However, Fisheries Non-Tax State Revenue still shows less than optimal performance even though fisheries catches from year to year continue to increase.

To overcome this, the Government of Indonesia through the Ministry of Maritime Affairs and Fisheries is currently working to realize a quota and zone-based Measured Fishing program. This measured fishing will implement post-production Non-Tax State Revenue which is a reform step of the Ministry of Maritime Affairs and Fisheries (MMAF) to improve national fisheries management to be better and more sustainable. The mechanism of obtaining Post-Production Non-Tax State Revenue is seen as a way to achieve social justice and economic justice while better preserving resources due to utilization (Trenggono, 2023).

The government made a capture fisheries structuring policy that reorganizes the types and amount of non-tax revenues that are binding on fisheries and marine activities as well as the procedures and collection schemes. Changes from Government Regulation number 75 of 2015 concerning Types and Rates on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries to Government Regulation Number 85 of 2021 concerning Types and Rates on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries (Government of Indonesia, 2021, Government of Indonesia, 2015).

However, problems that could arise in the implementation of this Post-Production Non-Tax State Revenue collection mechanism

policy include the readiness of fishing vessel entrepreneurs as parties subject to the obligation to pay Post-Production Non-Tax State Revenue. This policy could affect or impact the income of fishermen and it was necessary to pay attention to the public perception of the implementation of this policy. With the implementation of the Post-Production Non-Tax State Revenue levy, these conditions automatically triggered the emergence of a perception from the fishing community. This research was conducted to see the perceptions of owner fishermen who are located and active in the Sibolga City and Central Tapanuli Regency areas. Where the author hoped to provide recommendations to the Sibolga Fishing Port as well as other fishing ports throughout Indonesia in the scheme of collecting Capture Fisheries Post-Production Non-Tax State Revenue in their respective working areas. In addition, it could also be useful as a source of information to help enumerator officials, verifiers, fisheries syahbandar officers and fisheries supervisors who were directly involved in this activity, especially at the Sibolga Fishing Port and other fishing ports throughout Indonesia that will collect Post-Production Non-Tax State Revenue to be able to further optimize the implementation of the program.

Research Methods

The research location was carried out at Sibolga Nusantara Fishing Port, Gatot Subroto Street, Pondok Batu Village, Sarudik District, Central Tapanuli Regency, North Sumatra Province. The research was conducted in November - December 2023. This research used quantitative analysis research methods. Meanwhile data was taken by conducting structured interviews using questionnaires. Data collection was obtained by surveys using purposive sampling on fishermen who own central license vessels with gross tonnage above 30 and based at Sibolga Nusantara Fishing Port.

The results of data collection were measured using the Likert Scale method which was used to measure attitudes through statements, namely a series of sentences that say something about the attitude object to be revealed. The weighting of scores in the study was as follows: strongly agree with a score weight of 5, agree with a score weight of 4, neutral with a score weight of 3, disagree with a score weight of 2 and strongly disagree with a score weight of 1. (Risnita, 2012) In collecting data on community perceptions, the instruments or research aids were previously tested for validity and reliability so that the research results could be expected to be accurate and reliable. The validity test used a correlation test with the formula:

$$r_{xy} = \frac{n(\sum x_i y_i) - (\sum x_i)(\sum y_i)}{\sqrt{(n(\sum x_i^2) - (\sum x_i)^2)(n(\sum y_i^2) - (\sum y_i)^2)}}$$

Where r_{xy} = correlation coefficient, n = number of respondents, x_i = item score and y_i = total score. While the reliability test using the *Cronbach's alpha* formula is as follows:

$$rit = \left[\frac{k}{k-1} \right] \left[1 - \frac{\sum Si^2}{\sum St^2} \right]$$

Description : rit = reliability coefficient, k = number of questions, $\sum Si^2$ = item variance, $\sum St^2$ = total variance (Warnilah, 2018).

Results and Discussion

Capture Fisheries Post-Production Non-Tax State Revenue Collection Mechanism

Regulation of the Minister of Maritime Affairs and Fisheries of the Republic of Indonesia number 38 of 2021 concerning Requirements and Procedures for Imposing Tariffs on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries Derived from Utilization of Fisheries Natural Resources explained that Non-Tax State Revenue was a levy paid by individuals or entities by obtaining direct or indirect benefits for services or utilization of resources and rights obtained by the state, based on statutory regulations, which became central government revenues outside tax revenues and grants and were managed in the state revenue and expenditure budget mechanism (MMAF, 2021).

Article 2 of Law No. 9 of 2018 concerning Non-Tax State Revenue states that the regulation of Non-Tax State Revenue was intended to: a. To realize an increase in the nation's independence in order to strengthen fiscal resilience and support sustainable and equitable national development. b. To improve people's welfare, quality economic growth, income distribution, and environmental preservation in a sustainable and equitable manner. c. To realize clean, professional, transparent and accountable government services in supporting good governance (Republic of Indonesia, 2018).

Non-Tax State Revenue in the form of fisheries levies was intended for fishing subsector business licenses for Fishing Vessels in sea waters or inland waters, new or renewal that obtained business licenses from the Minister. Non-Tax State Revenue derived from the utilization of fisheries natural resources for vessels larger than 30 Gross Tonnages was divided into two categories, namely Fisheries Business Levy and Fishery Product Levy, both were levied at the time of application, change, or extension of the license (Afandy *et al.*, 2021).

The Fisheries Business Levy that must be paid by the ship owner based on the applicable provisions would be related to the size of the gross tonnages of the ship, so the gross tonnages rate per ship is multiplied by the gross tonnages of the ship. This Fisheries Business Levy was paid when the entrepreneurs applied for a fishing licence (Fisheries Business Licence Letter / Fisheries Licence Letter) for the first time or renewal to the Fisheries Business Licence Letter / Fisheries Licence Letter (Sitepu *et al.*, 2023).

The next developments, Government Regulation Number 85 of 2021 concerning Types and Tariffs on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries article 2 paragraph 4 explained that there were three tariff calculation formulas for types of Non-Tax State Revenue, namely a. Pre-Production Withdrawal. b. Post-Production Withdrawal, and c. Withdrawal with a contract system (Government of Indonesia, 2021).

Pre-Production Fishery Products Levy was Non-Tax State Revenue that had to be paid before the issuance of a fishing subsector business licence for Fishing Vessels. Meanwhile, the Post-Production Fishery Products Levy is Non-Tax State Revenue that had to be paid after the issuance of a fishing subsector business licence based on the catch of fish from Fishing Vessels landed by Fishing Vessels or Fish Transport Vessels (MMAF, 2021). Requirements, procedures for imposition, and payment of fishery product levies with a contract system are carried out in accordance with the

provisions of laws and regulations.

Post-Production Fishery Products Levy is imposed at base ports that have met the requirements for Post-Production withdrawal to Capture Fisheries Entrepreneurs who have fishing subsector business licences with base ports that have met the requirements for post-production withdrawal. Post-production Fishery Products levy is imposed every time a fish is landed. The imposition of the Post-Production Fishery Products Levy must fulfil the following provisions: a. a fishing subsector business licence has been issued. b. the value of fish production at the time of landing has been determined and c. the Fishing Vessel or Fish Transport Vessel has not left the base port where the fish is landed.

The results of the procedure for collecting Non-Tax State Revenue for the fisheries sector which previously referred to Government Regulation Number 75 of 2015 concerning Types and Rates on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries and will later be amended in accordance with Government Regulation Number 85 of 2021 concerning Types and Rates on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries. This is due to the discovery that the fish benchmark price is no longer relevant to the current conditions where the determination of the Fish Benchmark Price for Fishery Product Levy calculation is still based on Regulation of The Trade Minister of Republic of Indonesia number: 13/M- DAG/PER/5/2011 concerning Determination of Fish Benchmark Prices even though 10 (ten) years have passed and subsequently the determination of the Fish Benchmark Price will be determined by the Ministry of Maritime Affairs and Fisheries no longer by the Ministry of Trade.

Broadly speaking, Government Regulation Number 75 of 2015 concerning Types and Tariffs on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries and Government Regulation Number 85 of 2021 concerning Types and Tariffs on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries have differences, among others:

1. Changes in the nomenclature of licensing documents from Fisheries Licence Letter and Fish Transport Vessel Licence to Business Licences and the definition of small fishermen in accordance with Law Number 11 of 2020 concerning Job Creation;
2. The benchmark price of fish, which was originally set by the Minister of Trade, is now set by the Minister of Maritime Affairs and Fisheries;
3. Regulates fisheries management in inland waters;
4. Accommodate new fishing gears that are allowed to operate in the Fisheries Management Areas of the Republic of Indonesia;
5. Regulating fishing vessels under 30 gross tonnage (GT) operating above 12 miles;
6. Adjustment of the form of fishery port services, including water supply services, fishery port area use services, non-fishery vessel mooring and/or berthing services (such as: Refuelling Station Vessels and Single Propelled Oil Barge)
7. Changes in the type of Non-Tax State Revenue derived from natural resources for Fishery Product Levy from pre-production withdrawal to three formulas, namely pre-production, post-production, and contract system.
8. Changes in the calculation formula for Pre-Production Fishery Product Levy withdrawal to:
 - a. Fishing vessels above 5 GT up to 60 GT = 5%
 - b. Fishing vessels of 60 - 1,000 GT = 10%
 - c. Fishing vessels above 1,000 GT = 25%
9. Addition of the calculation formula for Post-Production Fishery Product Levy withdrawal, namely:
 - a. Fishing vessels of up to 60 GT = 5%
 - b. Fishing Vessels above 60 GT = 10%
10. Re-regulation for fish transport vessels according to operational areas, namely for port to port, transfer of loading, and export destinations.

Respondent Profile

The main respondents in this study were fishermen who own fishing vessels, who provided information about their fishing businesses and their perceptions of The Post-Production Non-Tax State Revenue for capture fisheries. The characteristics of fishermen owners observed in this study include: age, latest education, length of business and gender.

Table 1. Characteristics of Respondents

No	Characteristics	Total	Percentage
1	Age (Years)		
	20 – 30	2	2 %
	31 – 40	12	12 %
	41 – 50	26	26 %
	51 – 60	41	41 %
	61 – 75	19	19 %
2	Education Level		
	SD	28	28 %
	Junior High School	24	24 %
	High School	41	41 %
	S1	7	7 %
3	Length of Business (Years)		
	1-10	15	15 %
	11 – 20	35	35 %
	21 – 30	41	41 %
	31 – 40	9	9 %
4	Gender		
	Male	87	87 %
	Female	13	13 %

Source: Primary Data, processed 2024

The characteristics of respondent were measured on a nominal scale showing the number and percentage of age, latest education, length of business and gender of each respondent who was an entrepreneurs who owns a vessel with a gross tonnage of fishing vessels above 30 GT. Based on the table, it could be seen that the respondents recorded were dominated by the age group 51-60 years as much as 41%. It could be concluded that the capture fisheries business in the Sibolga Central Tapanuli area was a business that has long been engaged in by fishermen owners. This was directly proportional to the length of business which was generally since 21-30 years ago as much as 41%.

Experience and age maturity were needed in this business because this fishing business had so many risks, many things are a challenge in carrying out this activity. The uncertainty of the catch, the risk of unpredictable weather, the high capital as well as the preparation for going to sea and how to handle boat members were challenges that must be overcome. In addition, when a person is older, there is a reason to continue working or not, because each person has different thoughts. This can occur because younger workers tend to have less work experience than older workers, or because of

other factors such as older workers being more stable, more mature, having a more balanced outlook on life so that they are less prone to mental stress or helplessness in their work. In terms of education, 41% of high school graduates are still dominated by elementary school graduates, followed by 28% of elementary school graduates and 24% of junior high school graduates, and generally the owner fishermen who are graduates of these three school categories are over 50 years old. Although it can be seen that there has been a shift in this fishing activity, which was once considered not to require higher education, over time and the high challenges of the times and the use of the latest technology, owner fishers who are college graduates have also existed as much as 7% of the total respondents representing owner fishers on the west coast of Sibolga and Central Tapanuli. Awareness of education has begun to grow, including in fishing activities. Moreover,

fishermen who own capture fisheries businesses are upper-class people who have large capital in conducting their business.

For gender, although 87% of the respondents were male, 13% of the 100 respondents were female boat owners. In this case, women cannot be underestimated, many activities that were once only carried out by men have now been entered by women, including in managing capture fisheries businesses as fishing vessel owner.

Research Instrument Test

The research instrument test consists of validity and reliability tests. This test is intended to measure the validity of the question items in the questionnaire before conducting interviews or collecting data from respondents. The validity value of each statement item can be seen in the table below.

Table 2: Validation of Respondents' Questionnaires

Aspect	Statement	Pearson Correlation	Sig. (2-tailed)
Knowledge Level	1. Entrepreneurs had already known how to calculate Post-Production Non-Tax State Revenue	0,621**	0,000
	2. Entrepreneurs had already known the officers who collect Post-Production Non-Tax State Revenue	0,539**	0,000
	3. Entrepreneurs knew the percentage amount imposed on fishing vessels	0,761**	0,000
	4. Entrepreneurs had already known the mechanism for collecting Post-Production Non-Tax State Revenue	0,674**	0,000
	5. Entrepreneurs had already known the Regulation about Post-Production Non-Tax State Revenue	0,793**	0,000
Awareness Level	1. Paying Post-Production Non-Tax State Revenue had been regulated in the laws and regulations and must be implemented.	0,832**	0,000
	2. Post-production Non-Tax State Revenue was a form of community service to the state.	0,717**	0,000
	3. Paying Post-Production Non-Tax State Revenue was a form of participation in supporting the country's development.	0,608**	0,000
	4. Not paying or delaying payment of Post-Production Non-Tax State Revenue may result in losses to the government.	0,900**	0,000
Satisfaction Level	1. Post-production non-production tax revenues were fair and in accordance with the characteristics of fishermen businesses in Indonesia.	0,482*	0,000
	6. Socialization of rules related to post-production non-tax revenues had been carried out well	0,564**	0,000
	7. The mechanism for collecting post-production non-tax state revenue was easy to understand and implement.	0,614**	0,000
	8. The calculation of the amount of Post-production Non-Tax State Revenue was clear and transparent	0,683**	0,000
	9. The application was easy to use and helps in the implementation of this activity	0,452*	0,000
	10. The facilities and infrastructure were good enough and sufficient	0,454**	0,000
	11. The officers were friendly and polite and are quick to respond to complaints and difficulties experienced by fisheries businesses	0,629**	0,000

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

From the validity table above, it can be seen that all question items have valid criteria because the r-table value is greater than the r-count value. Where the r-table value used is 0.195 with a sample size of 100 respondents with a significance of 5%. In this validity test, all r-count values are greater than 0.195 so that all question items for the parameters of the respondent's knowledge level, awareness level and satisfaction level are valid. Likewise, if seen significant value on each item is smaller than 0.05. So it can be concluded that the question items in this questionnaire are valid. As for the reliability value can be seen in the following table.

Table 3

Reliability Statistics		
Parameter	Cronbach's Alpha	N of Items
Level of Knowledge	0,715	5
Level of Awareness	0,764	4
Level of Satisfaction	0,616	7

From the reliability table above, it can be seen that the Cronbach's Alpha reliability value of all aspects measured is above 0.06, which can be concluded that the questionnaire is reliable.

Analysis of the Level of Knowledge of Owner Fishermen on the Implementation of Post-Production Non-Tax State Revenue Levy

The results of measurement of the knowledge level were obtained as can be seen in Picture 1 below.

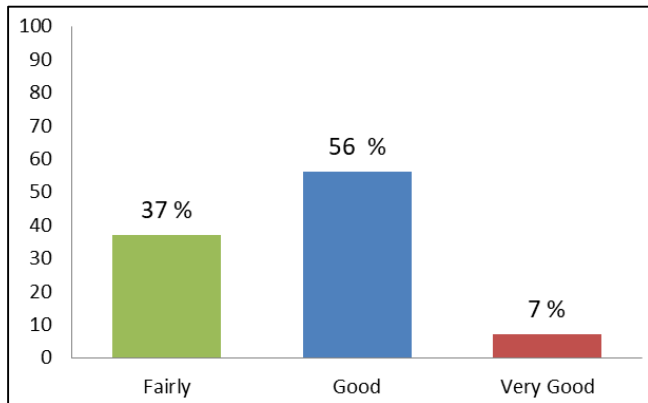


Fig 1: Percentage of owner fishermen's knowledge level on the implementation of the Post Production Non Tax State Revenue levy

Based on the graph above, in general, the knowledge aspects of capture fisheries entrepreneurs in the Sibolga and Central Tapanuli regions of the rules related to the collection of Post-Production Non-Tax State Revenue both include the mechanism, the percentage amount and how to calculate it, the rules that support the policy had known it very well. And have recognized the officers who implement the policy. This

can be seen from the answers to the questionnaire related to knowledge about Post-Production Non-Tax State Revenue the majority chose the answer knowing well as much as 56%, quite well as much as 37% and very well as much as 7%.

The response given was certainly inseparable from the great curiosity and enthusiasm to follow the development of applicable regulations. This was because the rules or policies of the Post-Production Non-Tax State Revenue policy as well as other policies issued by the government and related to taxes or state levies would certainly affect the income of capture fisheries entrepreneurs.

Therefore, fishermen owners need to know and understand it to determine their attitudes and steps they should take if there were new policy rules, including in terms of this Post-Production Non-Tax State Revenue collection mechanism. If they were asked about the policy, mechanism, procedures, how much Non-Tax State Revenue must be paid and which officers were implementing it, they can answer well. Similar to taxes, the Non-Tax State Revenue policy also needs to be understood and known by the owner fishermen as the party subject to this policy.

In addition, socialization was always carried out by the Sibolga Nusantara Fishing Port if there were new rules or policies issued by the central government. The socialization carried out was carried out long before the new rules are implemented, by inviting stakeholders in the field of capture fisheries.

Then to find out the total value of each statement of the knowledge level aspect can be seen in the following table below.

Table 4

Aspect	Statement	Total Response	Percentage
Knowledge Level	1. Entrepreneurs had already known how to calculate Post-Production Non-Tax State Revenue	324	65 %
	2. Entrepreneurs had already known the officers who collect Post-Production Non-Tax State Revenue	401	80 %
	3. Entrepreneurs knew the percentage amount imposed on fishing vessels	378	76 %
	4. Entrepreneurs had already known the mechanism for collecting Post-Production Non-Tax State Revenue	338	68 %
	5. Entrepreneurs had already known the Regulation about Post-Production Non-Tax State Revenue	408	82 %
Total		1849	74 %
Average value of respondents' answers		369,8	

When viewed, the maximum points of each question item on the knowledge aspect were 500 points. Where the statement that had the lowest response value was " Entrepreneurs had already known how to calculate Post-Production Non-Tax State Revenue " as many as 324 points or 65%. This was reasonable because the Post-Production Non-Tax State Revenue calculation method, although it had been regulated in the laws and regulations and had been implemented, but the calculation of the Post-Production Non-Tax State Revenue value that must be deposited was not necessarily known by the owner fishermen, who usually only deposited how much nominal was stated in the Post-Production Fishery Products Levy Self-Assessment Report and did not pay much attention to how the calculation of Post-Production Non-Tax State Revenue deposits must be paid.

While the question with the highest response value was in the statement " Entrepreneurs had already known the Regulation about Post-Production Non-Tax State Revenue " which had a total response of 408 points from a maximum of 500 points or as much as 82%. This could be concluded because this was

the most basic question related to whether or not fishermen owners knew about this Post-Production Non-Tax State Revenue collection policy, which they should already know and realize this policy had been implemented from January 1st, 2023, although not 100 percent of respondents chose very knowing points, this could be because they were not very familiar with this policy.

Increasing the knowledge of fishermen owners of Post-Production Non-Tax State Revenue was a necessary process in order to change their attitudes and behavior as parties subject to this deposit obligation because they had utilized fisheries and marine resources for commercial purposes. This could be done through teaching and training efforts. both formal and non-formal education which would certainly have a positive impact on the awareness of Post-Production Non-Tax State Revenue deposit obligations such as counseling or tax socialization conducted by the Sibolga Nusantara Fishing Port, as an extension of the Directorate General of Capture of the Ministry of Maritime Affairs and Fisheries.

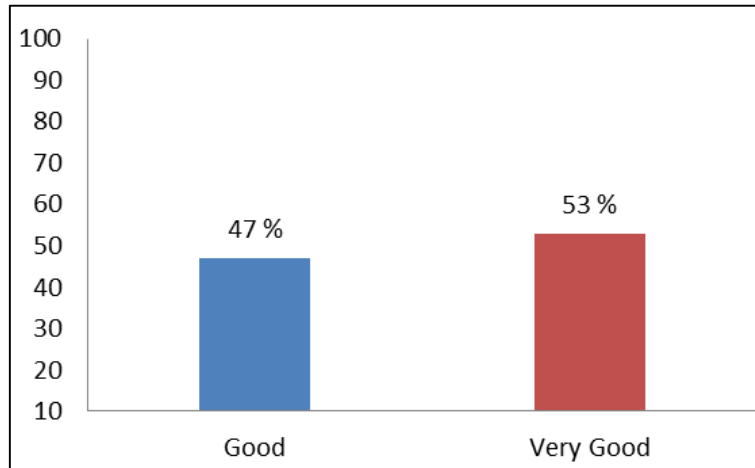
It was clear that the more fishermen owners understood the

regulations regarding Post-Production Non-Tax State Revenue collection, the more they understood the sanctions that would be received if they neglect their tax obligations. Where fishermen owners who really understand, they would know the administrative sanctions and criminal sanctions for negligence in depositing Post-Production Non-Tax State Revenue. Stakeholders' knowledge affected compliance in reporting and depositing Post-Production Non-Tax State Revenue. Those who had knowledge of these rules and mechanisms would not hesitate to pay this Post-Production Non-Tax State Revenue, knowing that the Post-Production

Non-Tax State Revenue paid would be used to finance state and regional expenditures so that they would pay on time without coercion (Kowel et al., 2019).

Analysis of the Level of Awareness of Owner Fishers of the Implementation of Post-Production Non-Tax State Revenue Levy

Furthermore, the level of awareness of owner fishers towards the Post-Production Non-Tax State Revenue policy can be seen in Picture 2 below.



Source: Primary data processed, 2024

Fig 2: Level of Awareness of Owner Fishermen of the Implementation of Post-Production Non-Tax State Revenue Levy

Based on the graph above, in general, the level of awareness of capture fisheries entrepreneurs in the Sibolga and Central Tapanuli regions of the rules related to the collection of Post-Production Non-Tax State Revenue is dominant at a very good value reaching 53% of the total respondents, and a good value of 47%.

Fishermen owners in Sibolga City and Central Tapanuli Regency were aware that paying Post-Production Non-Tax State Revenue had been regulated in the laws and regulations and must be implemented, where Post-Production Non-Tax State Revenue was a form of community service to the State. In addition, they were also aware that paying Post-Production Non-Tax State Revenue was a form of participation in supporting the development of the State. Then they also realized that not paying or delaying the payment of Post-

Production Non-Tax State Revenue might result in losses to the government. This could be seen from the answers in the questionnaire related to knowledge about Post-Production Non-Tax State Revenue, the majority chose answers with response values that lean towards good and very good.

Awareness in paying Post-Production Non-Tax State Revenue can be interpreted as a form of moral attitude that contributes to the state to support the country's development and strives to comply with all regulations set by the state. The characteristics of entrepreneurs reflected by cultural, social, and economic conditions will dominantly shape the behavior reflected in their level of awareness in implementing applicable regulations.

Furthermore, the total of each statement of the awareness level aspect can be seen in the following table below.

Table 5

Aspect	Statement	Total Response	Percentage
Level of Awareness	1. Paying Post-Production Non-Tax State Revenue had been regulated in the laws and regulations and must be implemented.	371	74 %
	2. Post-production Non-Tax State Revenue was a form of community service to the state.	402	80 %
	3. Paying Post-Production Non-Tax State Revenue was a form of participation in supporting the country's development.	484	97 %
	4. Not paying or delaying payment of Post-Production Non-Tax State Revenue may result in losses to the government.	353	71 %
Total		1610	81 %
Avarage value of respondents' answers		402,5	

The question that had the lowest response value in this aspect of awareness was " Not paying or delaying payment of Post-Production Non-Tax State Revenue may result in losses to the government" as many as 353 points or 71%. This was not entirely bad, because the average choice of respondents is

point 4 (good) in the sense that it was still tolerable. While the question with the highest response value was " Paying Post-Production Non-Tax State Revenue was a form of participation in supporting the country's development " as many as 484 points or as much as 97%, it could be concluded

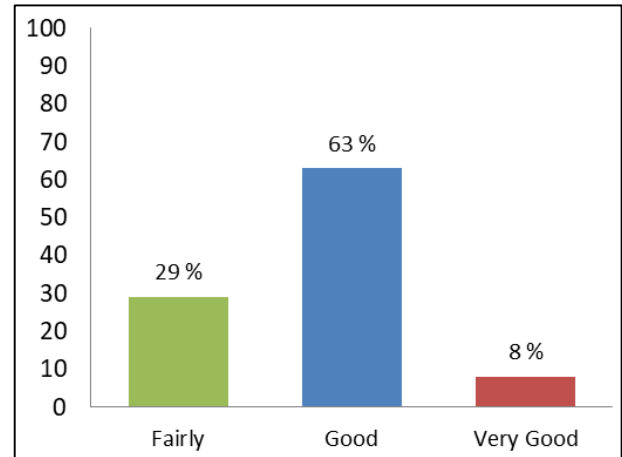
that the level of awareness of fishermen owners of the importance of Post-Production Non-Tax State Revenue was very high.

Awareness in the payment of Post-Production Non-Tax State Revenue was very important for fishermen because the Post-Production Non-Tax State Revenue payment aimed to improve the welfare of fisheries entrepreneurs which in turn could improve their quality of life and strengthen Indonesia's marine. Funds collected through the Post-Production Non-Tax State Revenue could be used for the development of fisheries infrastructure, which was important for improving the productivity and quality of fish catches.

There were several ways that could be done to increase the awareness of fishermen who own fishing vessels or capture fisheries businesses in depositing Post-Production Non-Tax State Revenue, including increasing educational and training activities for fishermen owners about the importance of Post-Production Non-Tax State Revenue and how to deposit it correctly, providing clear and easy information, understand about Post-Production Non-Tax State Revenue through social media, websites and tax service applications, adopting digital technology in the Post-Production Non-Tax State Revenue payment process, such as mobile applications that make it easier for fishermen to make payments, as well as empowering fishing communities in the Post-Production Non-Tax State Revenue payment process, either through the use of Non-Tax State Revenue collection services Post-production in conjunction with other tax payments or through partnership programs with financial institutions. By making these efforts, it was hoped that fishermen's awareness in depositing Post-Production Non-Tax State Revenue could be increased, which in turn could increase tax collection and support the development of the Indonesian fisheries economy.

Analysis of the Level of Satisfaction of Owner Fishermen with the Implementation of Post-Production Non-Tax State Revenue Levy

Then, in terms of the level of satisfaction of fishermen owners with the Post-Production Non-Tax State Revenue policy, it can be seen in Picture 3 below.



Source: Primary data processed, 2024

Fig 3: Level of Satisfaction of Owner Fishermen with the Implementation of Post-Production Non-Tax State Revenue Levy

Based on the graph above, in general the level of satisfaction of capture fisheries entrepreneurs in the Sibolga and Central Tapanuli regions with the implementation of regulations regarding the collection of Post-Production Non-Tax State Revenue was with responses choosing quite satisfied as 29%, 63% satisfied and 8% very satisfied.

Furthermore, the total for each statement regarding the level of awareness can be seen in the following table below.

Table 6

Aspect	Statement	Total Response	Percentage
Level of Satisfaction	1. Post-production non-production tax revenues were fair and in accordance with the characteristics of fishermen businesses in Indonesia.	383	77
	2. Socialization of rules related to post-production non-tax revenues had been carried out well	334	67
	3. The mechanism for collecting post-production non-tax state revenue was easy to understand and implement.	323	65 %
	4. The calculation of the amount of Post-production Non-Tax State Revenue was clear and transparent	339	68
	5. The application was easy to use and helps in the implementation of this activity	372	74
	6. The facilities and infrastructure were good enough and sufficient	370	74
	7. The officers were friendly and polite and are quick to respond to complaints and difficulties experienced by fisheries businesses	391	78 %
Total		2512	72 %
Avarage value of respondents' answers		358,9	

In general, it can be seen that the percentage of satisfaction responses from fisherman owners on all question items is almost the same, ranging between 65% - 78%.

The regulations regarding Post-Production Non-Tax State Revenue were considered fair and in accordance with the characteristics of capture fisheries businesses in Indonesia, especially in the Sibolga coastal area of Central Tapanuli, with a total of 383 points or 77% of the maximum total. Collecting Post-Production Non-Tax State Revenue was a form of justice for fisheries entrepreneurs and the state. Where Post-Production Non-Tax State Revenue was imposed

after the fish landed were weighed at the fishing port, with a rate determined based on the number and type of fish landed and the selling price. This meant that Post-Production Non-Tax State Revenue payments were based on the actual catch, not beforehand as in the pre-production system. When compared to the pre-production mechanism, Post-Production Non-Tax State Revenue levies were carried out in advance before fishing vessel permits are issued. The components consisted of the size of the fishing vessel, productivity and price of the fish.

The implementation of Post-Production Non-Tax State

Revenue was considered a breakthrough in managing and utilizing natural fisheries resources, with the aimed of realizing economic justice and equality as well as resource sustainability and quality fish harvesting, where fishermen were not pressured to pursue as many catches as possible in order to cover operational and Post-Production Non-Tax State Revenue costs. However, more intensive outreach, data verification and supervision were still needed to suppress violations and ensure fairness in the application of Post-Production Non-Tax State Revenue.

Then regarding the socialization of regulations related to Post-Production Non-Tax State Revenue, the response from Sibolga and Central Tapanuli entrepreneurs had been implemented well, with a total of 334 points or 67% of the maximum total. The Ministry of Maritime Affairs and Fisheries through the Sibolga Fishing Port had held various meetings and outreach to all stakeholders to clarify standard operating procedures for Post-Production Non-Tax State Revenue withdrawals. Apart from that, The Ministry of Maritime Affairs and Fisheries had also sent a letter explaining the steps that entrepreneurs need to take, including activating the e-PIT application, which was considered important in implementing Post-Production Non-Tax State Revenue.

The Post-Production Non-Tax State Revenue collection mechanism in Indonesia was designed to be easy to understand and implement. This was also responded positively by the fishermen who own Sibolga City, Central Tapanuli with a total of 323 points or 65% of the maximum answer that could be obtained. Minister of Maritime Affairs and Fisheries Regulation Number 2 of 2023 concerning Requirements and Procedures for Imposing Tariffs on Types of Non-Tax State Revenue Applicable to the Ministry of Maritime Affairs and Fisheries regulates levies on post-production fishery products. This regulation is designed to ensure that the imposition of Post-Production Non-Tax State Revenue was carried out systematically and transparently, making it easier for permit owners to manage their Post-Production Non-Tax State Revenue payments. Apart from that, this regulation also aimed to ensure that the imposition of Post-Production Non-Tax State Revenue is in accordance with applicable regulations, thereby minimizing the risk of errors in tariff imposition.

One of the problems found by the author when conducting interviews with capture fisheries entrepreneurs regarding the implementation of this policy is the provision that the Post-Production Non-Tax State Revenue payment due date is 7 (seven) working days from the arrival of the ship and if the Post-Production Non-Tax State Revenue has not been paid by the due date, then will be subject to an administrative fine of 2% of Post-Production Non-Tax State Revenue. This is a bit burdensome for entrepreneurs in Sibolga and Central Tapanuli because the unloading time can take more than 7 days, especially when there are a lot of fish being unloaded and also if many ships are coming in, they have to wait in line and there is a shortage of members for unloading. It is true that there have been no violations committed by entrepreneurs during the implementation of this Post-Production Non-Tax State Revenue levy policy, however this condition is of concern to entrepreneurs .

Furthermore, the calculation of the amount of Post-Production Non-Tax State Revenue was considered clear and transparent, this statement was responded to by 339 points or 68% of the maximum answers. Calculation of Post-

Production Non-Tax State Revenue values used different tariff indices depending on the size of the fishing vessel, with the aim of ensuring that Post-Production Non-Tax State Revenue payments are in accordance with the actual catch. For fishing vessels measuring up to 60 GT, the Post-Production Non-Tax State Revenue rate index is 5 percent, while for fishing vessels measuring over 60 GT, the index increases to 10 percent. This calculation is carried out by multiplying the tariff index by the fish production value at the time it is landed, which is calculated based on the formula for the weight of the fish caught multiplied by the Fish Reference Price. This Fish Reference Price includes operational costs or cost of production, making this calculation more accurate and closer to real conditions in the capture fisheries industry.

The reference price for fish in the Post-Production Non-Tax State Revenue collection mechanism has changed three times with the issuance of three Ministerial Decrees, namely the Decree of the Minister of Maritime Affairs and Fisheries Number 21 of 2023 concerning Reference Prices for Fish which was determined and promulgated on January 20 2023, followed by the Decree of the Minister of Maritime Affairs and Fisheries of the Republic Indonesia Number 140 of 2023 concerning Reference Prices for Fish which were determined and promulgated on 15 August 2023, and the most recent is the Decree of the Minister of Maritime Affairs and Fisheries Number 199 of 2023 concerning Reference Prices for Fish which was determined and promulgated on 19 December 2023.

This price adjustment is carried out to ensure that the reference price set reflects market conditions and the needs of entrepreneurs, so that it can become a fair and transparent basis for calculating Post-Production Non-Tax State Revenue. Apart from that, this is also done because it takes into account the cost of production or operational costs to ensure that domestic capture fisheries productivity runs optimally. By adjusting the reference price for fish, it is hoped that the Post-Production Non-Tax State Revenue mechanism would run fairly, transparently and support the sustainability of fisheries resources in Indonesia.

However, problems related to fish prices in the Sibolga Central Tapanuli area still exist, especially the condition that fish prices are never stable, there are price fluctuations depending on the season and the amount of fish caught by fishermen. When there is a lot of fish, prices usually fall, and if the fish catch is small, the price of fish tends to rise, while the Reference Price for Fish does not change. This was also complained about by capture fisheries entrepreneurs in Sibolga City and Central Tapanuli Regency.

Another problem they complain about is that for the same type of fish there are varying prices, or different prices even though the type of fish is the same. Depending on the condition of the fish, fish that is still fresh, whole and good is automatically more expensive than fish that has been broken into pieces, or what is called fish number 2 (pc). Meanwhile, the Reference Price for Fish is fixed, so it can affect fishermen's income.

Furthermore, the application question points used in the Post-Production Non-Tax State Revenue collection mechanism were responded to as easy to use and helpful in implementing this activity, with response points of 372 or 74% of the maximum answer. The Indonesian government has also strengthened reporting infrastructure by using information technology, such as the e-PIT application, to facilitate entrepreneurs in filling in fishing results data independently.

In this way, entrepreneurs could report catches according to reality, and the Government would carry out detailed verification to ensure the correctness of the data.

Using the e-PIT application makes it easier for entrepreneurs to fill in fishing results data independently, without the need to go to government offices or carry out complicated manual processes. This application is designed with a user-friendly interface, allowing users to easily enter data such as fish type, fish weight, and fishing location. After the catch data is filled in and sent via the e-PIT application, the Ministry of Maritime Affairs and Fisheries will verify the data. This process ensures that the data provided by entrepreneurs corresponds to reality and can be used to calculate the amount of Post-Production Non-Tax State Revenue that must be paid.

Thus, the e-PIT application not only makes it easier to carry out Post-Production Non-Tax State Revenue collection activities, but also increases efficiency and accuracy in calculating the amount of Post-Production Non-Tax State Revenue, as well as strengthening the monitoring and control mechanism for Post-Production Non-Tax State Revenue payments in Indonesia. Apart from that, this application has been integrated with other capture fisheries service applications such as SILAT, SIPALKA, TemanSPB, e-SLO, Simphoni, PIPP and SILOPI, making it easier for the government to control and supervise these Post-Production Non-Tax State Revenue collection activities.

The facilities and infrastructure used in the Post-Production Non-Tax State Revenue collection mechanism are quite good and adequate, with response points of 370 or 74% of the maximum answer. Post-Production Non-Tax State Revenue collection is carried out after the landed fish are weighed on electronic scales. To support the implementation of this Post-Production Non-Tax State Revenue collection mechanism at the Sibolga Nusantara Fishing Port, there are 20 electronic weighing facilities. This scale has been connected to an information system, so that production data is recorded complete with fish photos.

Post-Production Non-Tax State Revenue officers were responded to as being friendly and polite and responding quickly to complaints and difficulties experienced by fisheries entrepreneurs, with response points of 391 or 78% of the maximum answers. It is hoped that the quality of the Sibolga Nusantara Fishing Port officers and employees in providing the best quality of service to capture fisheries entrepreneurs in the cities of Sibolga and Central Tapanuli can provide comfort and increase compliance in reporting and remitting Post-Production Non-Tax State Revenue levies. Apart from that, the Ministry of Maritime Affairs and Fisheries through the Sibolga Fishing Port has also carried out outreach and strengthened employee understanding through Focus Group Discussion activities regarding measured fishing policies and Post-Production Non-Tax State Revenue collection. This aims to ensure that all parties involved in the Post-Production Non-Tax State Revenue collection process understand and implement this policy well.

Conclusions and Recommendations

From the research conducted, it can be concluded that the level of knowledge, awareness and satisfaction of fisher owners in Sibolga City and Central Tapanuli Regency, as parties subject to the Post-Production Non-Tax State Revenue levy policy, is in a good range. The responses they gave to questions related to these aspects were good.

Although this research has not looked at the level of compliance of fisher owners in the Sibolga City and Central Tapanuli Regency areas, at a glance the author can conclude that their compliance is good, this can be seen from their compliance in reporting the arrival of ships, unloading and timely payment of Post-Production Non-Tax State Revenue. and there are no fines for late payment of Post-Production Non-Tax State Revenue at Sibolga Nusantara Fishing Port.

It can be said that this is the initial response of fishermen owners in Sibolga City and Central Tapanuli Regency because the implementation of the Post-Production Non-Tax State Revenue collection policy had only been running for a year, of course further research still needs to be carried out, by looking again at public perceptions in the coming years or with additional research time span with the implementation of this policy. It was also necessary to see the level of compliance of fisher owners in reporting, weighing, timeliness of deposits and other things that need to be taken into account. Apart from that, studies could also be carried out on the effect of implementing Post-Production Non-Tax State Revenue on income and management of capture fisheries businesses in the Sibolga area and its surroundings.

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