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# Halal tourism sector and tax allowance policy: a case study observed from normative problems to effective implementation

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Various tax allowance policies have been established by the government to revive the Indonesian tourism sector. However, it is crucial to examine whether the tax allowance policy can enhance the tax and tourism revenue in the halal tourism sector in West Nusa Tenggara. This research aims to provide a prescription for the Tax Allowance Policy in West Nusa Tenggara by employing a normative legal study with a statute approach and conceptual approach. This research suggests that the tax allowance policy has not effectively contributed to the recovery of the halal tourism sector in West Nusa Tenggara. The factors contributing to the situation include the disharmony between policies promoting halal tourism and the provisions outlined in Article 18B, paragraph (5) of the 1945 Constitution of the Republic of Indonesia and the principles of *"Bhinneka Tunggal Ika"* (Unity in Diversity). In addition, this disharmonious Tourism Policy has resulted in a rise in the poverty levels in West Nusa Tenggara, thereby designating it as Indonesia's poorest region. In practical terms, the finding of this research serves as a theoretical basis for the government to implement tax allowance policies to aid in the recovery and development of the halal tourism sector. This includes considerations for both legal substance and legal structure. For instance, in terms of substance, this guidance offers directives for local regulations, focusing on attribution and delegation, fostering equal business opportunities and benefits, as well as enabling the adaptation to challenges arising from local, national, and global changes.

Berbagai kebijakan insentif pajak telah ditetapkan pemerintah untuk pemulihan sektor pariwisata di Indonesia, namun pertanyaan penting yang perlu diajukan adalah, apakah kebijakan tax allowance dapat meningkatkan sektor pajak dan retribusi wisata halal di di Nusa Tenggara Barat (NTB). Penelitian ini bertujuan untuk memberikan preskripsi terhadap Kebijakan Tax Allowance di NTB. Penelitian ini merupakan penelitian hukum normative dengan pendekatan statute approach dan conceptual approach. Hasil penelitian menunjukkan bahwa, kebijakan tax allowance dalam pemulihan sektor kepariwisataan halal di NTB belum efektif. Faktor penyebabnya adalah disharmonisasi kebijakan kepariwisataan halal dengan ketentuan Pasal 18B ayat (5) Undang-Undang Dasar Negara Kesatuan Republik Indonesia Tahun 1945 dan materi asas Bhinneka Tunggal Ika. Kedua, implikasi kebijakan Kepariwisataan yang disharmonisasi berdampak terhadap meningkatnya kuantitas kemiskinan di NTB, bahkan NTB ditetapkan sebagai salah satu daerah yang termiskin di Indonesia. Secara praktis, temuan penelitian ini dapat menjadi fondasi teoretis bagi pemerintah dalam penerapan kebijakan tax allowance demi pemulihan maupun pengembangan sektor pariwisata halal baik dalam substansi hukum maupun struktur hukum. Dari sisi substansi, misalnya, temuan ini juga dapat memberi arah Perda yang dibentuk dari atribusi maupun delegasi menjadi regulasi yang mendorong pemerataan kesempatan usaha dan memperoleh manfaat serta mampu menghadapi tantangan perubahan kehidupan lokal, nasional maupun global.

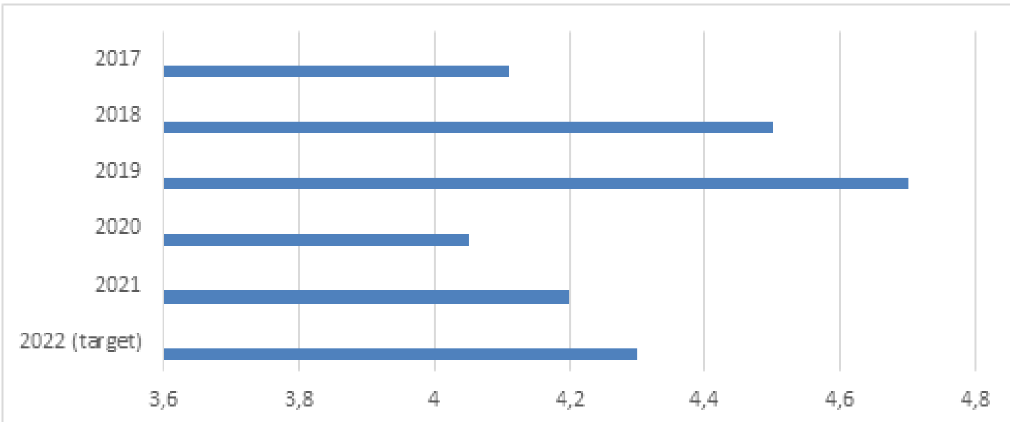
**Keywords**: *economy; halal tourism; tax allowance*

## Introduction

The enactment of various regulations by the government in response to the COVID-19 pandemic has resulted in to deleterious effects, with the tourism sector particularly affected. The pandemic has had a profound impact on the world of tourism, with sectors such as transportation, travel, hospitality, and food services suffering the most. COVID-19 has impacted the entire tourism value chain, causing significant affects on small and medium-sized enterprises within the tourism sector and the creative economy (Sugihamretha, 2020).

**Figure 1**

Contribution of Tourism Sector to GDP (%)




*Source: Ministry of Tourism and Creative Economy of the Republic of Indonesia, 2022*

Figure1 illustrates a declining trend in the number of foreign tourist arrivals in Indonesia. According to the Central Statistics Agency (BPS), the number of foreign tourist arrivals in Indonesia experienced a significant decrease of 86.90 percent in May 2020 compared to the number of arrivals in May 2019. Furthermore, in comparation to April 2020, the number of foreign tourist arrivals indicated an increase of 3.10 percent in May 2020. Cumulatively in the first quarter of 2020, Indonesia had 2.93 million foreign tourist arrivals, marking a 53.36 percent decrease from the same period in 2019, which recorded 6.28 million arrivals (BPS, 2020). The decline in foreign tourist visits, due to the COVID-19 pandemic, has practically reduced the contribution of the tourism sector to both gross domestic product (GDP) and foreign exchange in the country (Rozi, 2021). In 2021, for example, the tourism sector contributed only 4.05% to Indonesia's GDP after reaching 4.7% in the previous year (Gruber et al., 2022; Marwan and Bonfigli, 2022).

Therefore, the government has implemented a tax allowance policy to revive the tourism sector. This policy provides tax incentives to investors willing to invest in tourism facilities in specific regions designated by the government as super-priority tourism destinations. This policy is outlined in Government Regulation No. 78/2019 concerning Income Tax Facilities for Investment in Certain Business Fields and/or in Certain Regions (Wildan, 2019). West Nusa Tenggara has been designated as a super-priority tourism destination area by the Regulation of Minister of Tourism and Creative Economy or the Regulation of Head of the Tourism and Creative Economy Department No. 9/2021 concerning Guidelines for Sustainable Tourism Destinations. This recognition is an outcome of the West Nusa Tenggara government's enactment of Regional Regulation No. 2/2016 concerning Halal Tourism. This regulation defines and conceptualizes Halal Tourism as tourist activities with destinations and a tourism industry that offers facilities, products, services, and management following Shariah principles (Jaelani and Hayat, 2022).

Article 5 of Regional Regulation No. 2/2016 concerning Halal Tourism in West Nusa Tenggara outlines that the scope of halal tourism regulation encompasses destinations, marketing and promotion, industries, institutions, supervision, and financing. This article also mandates that conventional tourism industries offer features such as *qibla* direction in hotel rooms, information about the nearest mosques, places of worship for Muslim tourists and employees, information about halal/non-halal products, separate ablution facilities for men and women, support facilities for prayer, and separate facilities for men and women to facilitate purification. Meanwhile, the halal tourism industry refers to businesses that offer services and products adhering to Shariah principles established by the National Shariah Council (DSN) of the Indonesian Ulama Council (MUI) (Kusumaningtyas et al., 2022).

The Regional Regulation of West Nusa Tenggara concerning Halal Tourism mandates certification and labeling by the Indonesian Ulama Council (MUI) for destinations, marketing, promotion, industries, institutions, supervision, and financing (Hatoli, 2020). Nonetheless, Article 4 of Law No. 33/2014 concerning Halal Product Guarantees (HPG) only requires halal certification for products. It means that the regulations regarding halal tourism in the aforementioned regional regulation seem to exceed and distort from the definition of "products" as stated in Article 1, paragraph 1 of the HPG Law. The law defines products as goods and/or services related to food, beverages, drugs, cosmetics, chemicals, biology, genetic engineering products, and consumables used, applied, or utilized by the public (Budiman and Kadir, 2023).

The regulation of halal tourism undertaken by Government of West Nusa Tenggara also contradict with Article 18B, paragraph (1) of the 1945 Constitution of the Republic of Indonesia (UUD NKRI 1945). This particular regional regulation prioritizes the preservation of religion, local culture, and practicality of authority. Legally, according to Article 18B paragraph (1), states the state acknowledges and honors regions with special or autonomous characteristics, but this acknowledgment and respect must first be regulated by law. Therefore, even if a region has distinguishing features or characteristics to other regions, it cannot be considered special if there is no legal provision designating or delegating the authority to regulate the region based on its distinctiveness (Parikesit and Shah, 2023).

In essence, regions bear a weak authority to regulate religion as it falls under the central government's jurisdiction. This is stipulated in Article 236, paragraph (2) of Law No. 23.2014 concerning Regional Government related to Regional Regulations (Perda). Consequently, regulating halal tourism should not be based on regional regulations with a religious bias. Besides a plethora of distortions from normative approach, the regional regulation issue adversely effected the tax allowance policy, which failed to significantly impact the recovery of the tourism sector in West Nusa Tenggara. According to data, West Nusa Tenggara generated 40 billion in revenue from the hotel and restaurant tax sector in 2021, while revenue from the recreation and sports retribution sector was 1 billion. Also, West Nusa Tenggara is classified as a disadvantaged province. This is evident in Presidential Decree No. 63/2020 pertaining to the Identification of Disadvantaged Regions for 2020-2024. Moreover, based on the 2019 data from the Directorate General of Regional Financial Management under the Ministry of Home Affairs, the Regional Revenue (PAD) of West Nusa Tenggara was lower than the national average, amounting to 1.45 trillion compared to the national average of 2 trillion. This is in contrast to the Presidential Regulation No. 32.2011 regarding the Masterplan for the Acceleration and Expansion of Indonesian Economic Development 2011-2025. According to this regulation, the tourism and agriculture sectors are the leading contributors to revenue for West Nusa Tenggara (Prasetyaningsih et al., 2022).

West Nusa Tenggara has 300 tourism destinations and hosted the 2021 MotoGP event, which was marketed through halal tourism branding. Halal tourism in West Nusa Tenggarahas been recognized and awarded, including the world's best halal beach resort, world's best halal honeymoon destination and world's best halal tourism website. West Nusa Tenggara has leverage because of its natural beauty and unique cultural richness, and it has the potential to become a prosperous and thriving province. Therefore, the main purpose of travel for tourists to West Nusa Tenggara is leisure and enjoyment, comprising 78.13% of visitors. Business purposes attract 10.91% of visitors, while 6.73% visit family, and the remaining 4.23% have diverse objectives for their visits (Kuswandi, 2020). Nonetheless, this circumstance further confirms the findings of Murdoko's study, which concluded that the tax allowance policy is not practical. This is because the Mataram City Government, as well as the the governments of East Lombok, Central Lombok, and West Lombok Regencies, have not yet established the Comprehensive Tourism Regional Regulation (*Perda Induk Pariwisata*) as the basis for implementing tax allowances and levies in the recreation and sports sector (Jaelani, Ratun and B, 2018).

Based on several research, no existing specific study addressing this issue. Nevertheless, many individuals have conducted research related to halal tourism. For instance, Ainina (2020) found that Japan was the most frequently tweeted country regarding halal tourism, while Malaysia and Indonesia were also popular destinations for such tourism (Ainin et al., 2020). Also, a study conducted by Dwi Suhartanto (2021) titled "Holistic tourist experience in halal tourism: evidence from Indonesian domestic tourists," published in the 2021 edition of Tourism Management Perspectives Journal, suggests that halal tourism brands should align with the concept in practice. As a result, visitors' food preferences, whether halal or non-halal, do not have s significant impact on their decisions (Suhartanto et al., 2021). Also, Mark P. Hampton and Julia (2015) Jeyacheya conducted a study titled "Power, Ownership, and Tourism in Small Islands: Evidence from Indonesia" published in the Journal of World Development in 2015, which sheds light on the dynamics of tourism in these areas. It highlights that in less developed countries, especially on islands, the social costs of utilizing tourism for development are prohibitive. The government cannot assure adequate accommodation, food, and accessibility issues (Hampton and Jeyacheya, 2015).

Last, Stefan Partelow's study (2020) , "Social Networks, Collective Action, and the Evolution of Governance for Sustainable Tourism on the Gili Islands, Indonesia" published in the 2020 Marine Policy Journal, reveals how social networks in the tourism sector facilitated the institutional self-management evolution on island Gili Trawangan. Increasing tourism for SCUBA diving and nightlife is leading to rapid socio-ecological changes and posing sustainability challenges in waste management, socio-political cohesion, and conservation (Partelow and Nelson, 2020). Given with several findings above, this research aims to present analysis for the tax allowance policy in West Nusa Tenggara and examine the effects of unreliable tourism policies that contribute to the rise in the poverty levels in the region.

## Method

This research employed a statutory and ceonceptual approaches supported by interviews. The study was conducted in Central Lombok, West Lombok, East Lombok, and Mataram City. This research employed primary and secondary data, with primary data collected directly from empirical sources. Primary data was obtained through direct interviews with informants and respondents related to the problem under study at the research location. In addition, secondary data is legal material taken from library research consisting of primary, secondary, and non-legal material.

## Halal tourism regulations in West Nusa Tenggara: a normative problem

Regional autonomy promotes diversity in the governance of areas according to the conditions and potential of the local communities, while taking into account the diversity of the population. This approach results in a range of political structures that help people express their aspirations. Article 1, paragraph (6) of Law No. 23/2014 concerning Regional Government stipulates that autonomous regions have the right, authority, and obligation to independently regulate and manage their own governance affairs and the interests of the local community, within the framework of the Unitary State of the Republic of Indonesia (NKRI). In this sense, regional autonomy is seen as the right to self-govern and administer their respective regions. This right originates from decentralization, deconcentration, and tasks delegated by the central government as a shared commitment that should always serve as the primary basis for the implementation of governance (Sung and Umar, 2020).

The distribution of responsibilities between the central government and regional administrations is frequently a tug-of-war, marked by discussions and negotiations between the interests of the two levels of government. The government continuously seeks to find a suitable solution to establish the most optimal approach for dividing authority between the central and regional governments. The primary principle stipulates that there should be no overlapping of responsibilities, and all governance affairs must be clearly delineated. Furthermore, the central government needs to ensure that it neither grants excessive autonomy nor exerts excessively restrictive control over regional governments. The founders of the state intended for clear oversight to be in place, and excessive control in the administration of regional affairs is similarly undesirable. Achieving a suitable balance between regional autonomy and supervision is crucial for effective governance and realizing the principles of regional autonomy. Nonetheless, it is important to maintain a balance between the two for optimal outcomes (Nuraini, Nasrullah and Bin Abd Murad, 2022).

Decentralization in tourism is a concurrent governance issue that falls under the purview of optional governance matters. Entrusting central government responsibilities to regions is one way to enable them to identify tourism attractions, strategic tourism areas, and destinations which then known as tourism decentralization. The central government authorizes regions to create and cultivate tourism attractions, strategic tourism areas, and destinations based on the geographical conditions and circumstances of their respective regions (Yusuf et al., 2021).

Before the implementation of extensive regional autonomy, tourism regulations were centralized. In this context, "centralized" means that all authority was concentrated in the central government. Despite the centralized system, regions were not granted the opportunity to manage and regulate their own affairs. Regions were essentially passive observers despite possessing natural resources. They lacked the authority to govern and manage these resources, in line with the principle of authentic autonomy (Jaelani, 2021).

From another perspective, the formation of the regional regulations formation is inseparable from the national legal framework. The regional regulations are formulated by the Regional People's Representative Council and the Regional Head, but it is still subject to higher-level legal regulations. They theoretically must adhere to the concept of hierarchy and exist within the national legal framework. Also, as the basic legal regulation at the lowest level in the region, regional regulations must comply with higher-level legal regulations. Its content and creation process cannot deviate from the legal system (Malahayati, Masui and Anggraeni, 2021) and Indonesia is no exception. For Indonesia, this pandemic shook not only the public health service system but also the economy. This study makes projections related to the impact of this pandemic on the Indonesian economy by utilising a computable general equilibrium (CGE). Having local content in the regional regulations does not give it the authority to override formal legal principles and regulations. While there is a spirit of regional autonomy in the formulation of regional regulations, it must still comply with the framework of the national legal system and remain within it. National interests are one of the factors that must be considered in the formulation of regional regulations.

The Regional Regulation of West Nusa Tenggara No. 2/2016 concerning Halal Tourism is attribution and delegation based on Article 18 paragraph (6) of the 1945 Constitution, Article 9 of Law Number 10 of 2009 concerning Tourism, Article 12 paragraph (3) letter b, Article 236 of Law Number 23 of 2014 concerning Regional Regulation, and Article 5 of the Minister of Tourism and Creative Economy Number 2 of 2014 concerning Guidelines for the Implementation of Sharia Hotel Businesses (Amir, Asafu-Adjaye and Ducpham, 2013).

Halal tourism is a development effort led by the Ministry of Tourism and Creative Economy, in collaboration with the National Sharia Council (DSN), the Indonesian Ulema Council (MUI), and the Business Certification Institute (LSU) in 2014 to provide guidance for operating of Sharia-compliant hotels, as outlined in the Regulation of Minister of Tourism and Creative Economy Number 2/2014. The regulation outlines the standards for Sharia-compliant hotels, with two categories known as Hilal 1 and Hilal 2. These categories are evaluated based on various aspects of their products, services, and management. Hilal 1 represents Sharia-compliant hotels with some flexibility in Sharia rules. For instance, they ensure that all food and restaurants in the hotel are halal. In contrast, Hilal 2 hotels strictly adhere strictly to all Sharia rules and regulations (Tiku, Shimizu and Hartono, 2022).

The regulations are implemented by regional authorities in accordance with the region's potential and the prevailing religious demographics without due consideration for matters of absolute, concurrent, and general governance. Consequently, the Regional Regulation is deficient in regulating (*regelend*) and administering (*bestuur*) vital aspects, such as safeguarding the natural resources and local culture from the influx of tourists entering the region. The regional government, in this regard, predominantly displays sectoral egoism in preserving and interpreting the values of specificity, as evident in the concept of halal tourism as a tourism endeavor encompassing destination and tourism industry facets oriented towards the provision of products, services, and tourism management that adhere to Sharia principles.

The content of the Regional Regulation at issue negates eight fundamental principles of sound legal formation (lawmaking), including the necessity for general rules to serve as guidelines in decision-making, the imperative publication of regulations as guidelines for authorities or agencies, the prohibition of retroactive legal effect, the requirement that regulations be clear and understandable, the prohibition of regulations conflicting with one another, the prohibition of regulations containing demands beyond what can be reasonably fulfilled, the avoidance of frequent regulatory changes, and the necessity for consistency between promulgated rules and their day-to-day implementation (with the government strictly adhering to these rules) (Sheng, 2011).

In addition to negating the eight fundamental principles of sound legal formation, the content of the Regional Regulation also fails to embody the values of the *"Bhinneka Tunggal Ika"* principle in its formulation. However, it is essential to note that Sudikno Mertokusumo argued that legal principles or legal concepts are not concrete legal regulations; rather, they are the fundamental ideas of a general nature, the background behind the core of concrete legal rules found within or behind every legal system. These principles materialize in statutory regulations and judicial decisions that constitute positive law and can be elucidated by seeking general characteristics within specific regulations (Arif et al., 2023).

The principle of Unity and Nationality, or National Integration, mandates that Indonesian law must be a unified national law applicable to the entire Indonesian nation. It functions as a unifying force for the Indonesian people. Legal principles guide legislators in lawmaking processes. Indrati noted that failure to adhere to or enforce a legal norm due to the nullification by a legal principle or principle of legal formation will result in legal sanctions. Therefore, lawmakers must refrain from integrating legal principles as legal norms in legislation. It could be argued that inclusion of legal principles in legislation problematic as it elevates these principles to a legal norm status, which is higher than that of written law.

The content of the regional regulation is significantly ambiguous, notably in several articles. For instance, the definition of halal tourism describes tourism activities with destinations and industries that offer services, facilities, and management that conform to Islamic law (*shari'a*). However, the phrase "principles of *shari'a*" is vague and unclear, especially regarding the pillars of tourism. In Islamic terminology, *shari'a* is defined as guidance in religion (*hudan*), encompassing all aspects of life including faith, ethics, and legal rules. Therefore, the term *shari'a* has a broader scope than the term law. In Islamic law, there exists a difference in meaning between Islamic Law as understood from the translation of *shari'a* Islam and Islamic Law as understood from the translation of *Fiqh* Islam. In this regard, *shari'a* Islam is translated as Islamic Law (law in *abstracto*). It is interpreted in a more specific sense, as the broader meaning of *syari'at* that includes not only legal aspects but also matters of faith (*i'tiqadiyah*) and ethics (*khuluqiyah*).

Moreover*,* The term "halal" signifies what is permissible according to the Quran, with one of the commandments being the consumption of halal food, as evidenced by Surah Al-Baqarah, verse 168, and Surah An-Nahl, verse 114. This concept is mentioned 30 times within the Quran and denotes Allah's permission. Conversely, "hayyib" represents what is deemed pure and not impure or repulsive, something the human soul shuns. The food and drink in question are deemed acceptable, as they do not cause harm to the body or mind. According to Yusuf Qardhawi, in everyday life, the term "halal" typically refers to food and beverages permitted for consumption under Islamic law (shari'a). In a broader context, "halal" encompasses behavior, activities, clothing, and other aspects of life allowed by Islamic law.

The regulation concerning halal is specifically outlined in Law Number 33/2014 concerning Halal Product Assurance (UUJPH). This law is enacted by the state from a constitutional standpoint, as it is the state's responsibility to protect the rights of its citizens to lead a healthy lifestyle and practice their religious beliefs, as outlined in the 1945 Constitution. In the context of guaranteeing the halal status of a product, Law Number 13/2016 concerning Patent, Article 9, Clause (a) clearly states that products which go against religious principles cannot receive patent protection. As per Article 1, paragraph (1) of Law Number 33/2014 concerning Halal Product Assurance, the definition of a product includes a wide range of goods and services related to food, beverages, medicines, cosmetics, chemical products, biological products, genetically engineered products, and utilities that are utilized by the public. The law aims for Halal certification to ensure that products conform to Islamic principles and are suitable for consumption by Muslims. It is important to note that all products entering, circulating, and being traded within the territory of Indonesia are required to have a halal certification.

The significance of "halal" is associated with the concept of halal tourism, which comprises several elements, namely, the activities of tourism, destinations, and the tourism industry that prepare facilities, products, services, and management following Islamic law (*shari'a*). All these elements have been regulated under the provisions of Law No. 33/2014 concerning Halal Product Assurance and Law Number 13 of 2016 concerning Patents. The inclusion of regulations pertaining to halal tourism within a Regional Regulation represents a misinterpretation on the part of local government authorities regarding the interpretation of Article 18 of the 1945 Constitution, Article 9, and Article 236 of Law Number 23 of 2014 concerning Regional Governance.

The content also deals with the certification of hotels. According to Article 1, Point 18 of Regional Regulation Number 2/2016 concerning Halal Tourism in West Nusa Tenggara, DSN-MUI grants certificates to hotels that meet the compliance assessment criteria for Sharia-compliant accommodations. The article's ambiguity concerns the function of DSN-MUI in awarding hotel business certificates. However, Article 1, point 28 of the Regulation of the Minister of Tourism of the Republic of Indonesia No. 18/2016 on Tourism Business Registration defines hotel business as the provision of daily accommodations in one or more buildings, such as inns, lodging houses, or guesthouses that may include facilities such as food and beverage services, entertainment activities, and more.

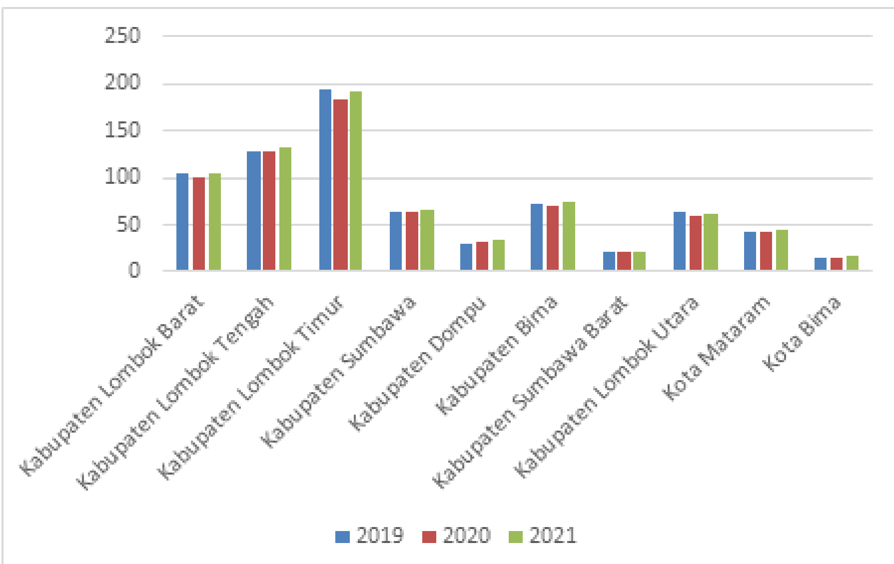
In contrast, UUJPH solely requires halal certification for products that enter, circulate, and are traded within Indonesia's borders. Also, articles 5 and 6 of UUJPH state that the Halal Product Assurance Organizing Agency (BPJH) holds the power to issue halal certificates. The provisions in the Regional Regulation which grant authority to DSN MUI disregard the authority of BPJH as outlined in UUJPH. BPJH is responsible for formulating and determining policies for halal product assurance, setting norms, standards, procedures, and criteria for halal product assurance, and issuing and revoking Halal Certificates and Halal Labels for Products. Registering Halal Certificates for international products, conducting education and public awareness campaigns, accrediting Halal Certification Bodies (LPH), registering Halal Auditors, overseeing the assurance of Halal products, providing guidance to Halal Auditors, and collaborating with national and international organizations working in the Halal product assurance industry.

## Implications of tax allowance policy in West Nusa Tenggara

Tourism is a sector with considerable potential for development and can serve as a cornerstone of regional revenue (PAD). The tourism sector has the capacity to make a significant contribution to income generation and employment absorption. The tourism industry is an integrated industry that interconnects with other sectors. The tourism sector represents a complex entity involving interactions and interdependencies among tourists, the government, tourism industry stakeholders, and the local community surrounding tourist destinations (Iqbal et al., 2023). West Nusa Tenggara boasts 300 tourism destinations and successfully hosted the MotoGP 2021. Recognizing this potential, the government has implemented a tax allowance policy to revitalize the tourism sector. This policy provides tax incentives through tax allowances to investors willing to invest in tourism facilities within several regions designated by the government as super-priority tourist destinations. Tax allowances are specifically targeted at businesses investing in five-star hotels, four-star hotels, golf courses, and entertainment or amusement parks (Partelow dan Nelson, 2020).

However, this policy has not been fully effective, as its impact can be seen in the relatively low amount of investment that has flowed into West Nusa Tenggara, totaling only Rp 26.67 trillion (Dossou et al., 2023)the moderation of governance quality on the tourism-income inequality relationship remains scarce. Therefore, this study tries to fill the gap in the literature by examining the moderating effect of governance quality on the impact of tourism on income inequality in 30 Asian countries over the period 1996–2020. This study uses the dynamic ordinary least square (DOLS). In addition to the limited quantity of investments, another impact of the tax allowance policy in the tourism sector is its inability to reduce poverty rates. This is despite the region having 300 tourism destinations, as illustrated in the data provided in the chart below. However, the effectiveness of the policy has been limited, as evidenced by the relatively low amount of investment in West Nusa Tenggara, which totals only $1.8 billion (Dossou et al., 2023). In addition, the tax allowance policy in the tourism sector has been unable to reduce poverty rates, despite 300 tourist destinations in the region, as shown in the chart below.

Figure 2
Number of Poor Population by Regency/City in West Nusa Tenggara, 2019-2021

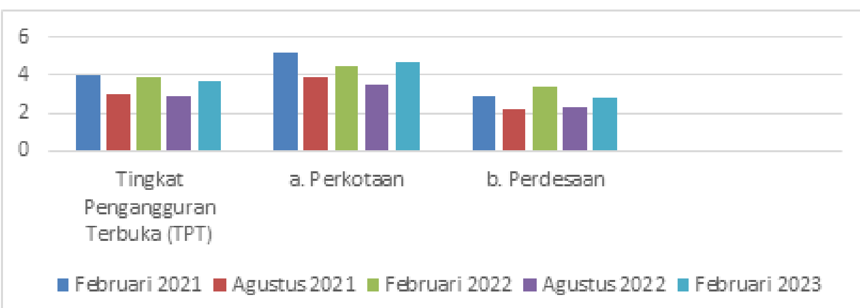



*Source: Central Statistics Agency of West Nusa Tenggara, 2022*

The presented data suggests that the tax allowance policy formulated by the government has not yielded a significant impact on poverty reduction, as evidenced by the increasing number of impoverished residents each year across West Nusa Tenggara. For example, in West Lombok Regency, the number of impoverished residents was 105.04 thousand in 2019, 100.25 thousand in 2020, and 105.24 thousand in 2021. A similar trend is observed in Central Lombok Regency, where impoverished residents were 128.82 thousand in 2019, 128.10 thousand in 2020, and 131.94 thousand in 2021 (Sriningsih et al., 2022). This indicates that the government's Tax Allowance policy has not effectively reduced the number of impoverished residents in the West Nusa Tenggara. The poverty rate significantly impacts the regional economy, necessitating serious attention to poverty alleviation efforts in West Nusa Tenggara. Economic growth is a crucial component for both the central and regional governments. Economic growth encourages regional governments to engage in economic development by managing available resources and collaborating with communities to create new employment opportunities, which, in turn, will impact economic growth within the region (Batari, 2023).

Another impact of the non-spatial allowance policy is the decline in urban unemployment rates as of August 2022, which decreased, while in rural areas, it increased. The urban unemployment rate reached 3.52% in August 2022, down from 3.85% in August 2021. The decrease in urban unemployment occurred in parallel with the recovery of several economic sectors, such as the Trade and the Accommodation and Food Service Activities sectors, which experienced positive growth as tourism businesses began returning to normalcy. On the other hand, the rural unemployment rate as of August 2022 was 2.28%, an increase compared to August 2021, when it stood at 2.18%. This condition indicates a decrease in the welfare of rural communities, most of whom work in the agricultural sector.

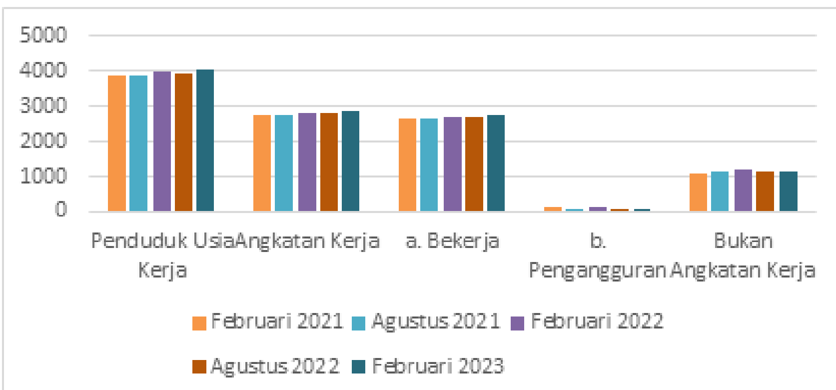
Figure 3
Unemployment Rate (TPT) by Residential Area in West Nusa Tenggara (Percentage), 2021-2023




*Source: Central Statistics Agency of West Nusa Tenggara, 2023*

A country's socio-economic factors affect can the age of its population through the three demographic variables mentioned earlier. Differences in age structure will also lead to differences in socio-economic aspects, such as labor force issues, population growth, and educational challenges. Figure 3 shows that the open unemployment rate in West Nusa Tenggara fluctuates in each period (Jaelani, 2023). It is evident that the unemployment rate in West Nusa Tenggara, both in rural and urban areas, increased in February 2023. The open unemployment rate in urban areas in February 2023 was 4.71%, higher than in August 2022. Similarly, the open unemployment rate in rural areas in February 2023 was 2.82%, an increase from 2.28% in August 2022. Below is a figure of the workforce status of the population aged 15 years and over in West Nusa Tenggara.

Figure 4
Population Aged 15 Years and Over According to Employment Status 2021-2023



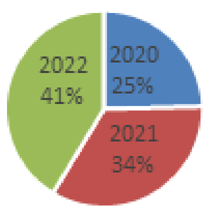

*Source: Central Statistics Agency of West Nusa Tenggara, 2023*

West Nusa Tenggara experienced fluctuations in February 2023. The working-age population, labor force, and employed individuals all increased compared to the prior period. At the same time, the number of unemployed individuals and non-labor forces also increased. In August 2022, 38.60% of the total labor force employed in West Nusa Tenggara were not working full-time, including underemployment and part-time workers. This represented a decrease in non-full-time unemployment compared to August 2021, which was recorded at 43.89%. To provide more specific details, the population in August 2022 falling into the category of partially unemployed was 13.30%, while part-time workers accounted for 25.30%. These findings shed light on the employment dynamics in West Nusa Tenggara, emphasizing the shifts in various employment categories and the changes in underemployment percentages over time (Sriningsih et al., 2022).

The increase in economic growth has a direct impact on the poverty rate as it can lead to an increase in business activities in the region, which subsequently boosts the region's income. This also has a direct impact on reducing the poverty rate in the Nusa Tenggara islands. The increase in economic growth is accompanied by the growth of micro-enterprises within the community and other activities that contribute to higher regional income. One way to achieve this is by promoting the real sector through businesses, including micro, small, and medium-sized enterprises (MSMEs). In reality, MSMEs face a variety of challenges in running their businesses. The issues faced by the majority of MSMEs can be classified into financial and non-financial problems. Here, financial problems refer to issues related to capitalization (Dewi, 2023). This indicates that the presence of tax allowance policies has not been able to stimulate economic growth, especially for MSMEs in the West Nusa Tenggara.

Changes in investment can affect the level of economic growth and serve as an indicator of the strengths and weaknesses of development. While investment does not always lead to development, the government of Indonesia is making the necessary efforts to attract both domestic and foreign investors to establish businesses in the country.

Figure 5
Realization of Domestic Investment by Province (Investment) (Billions of Rupiah), 2020-2022

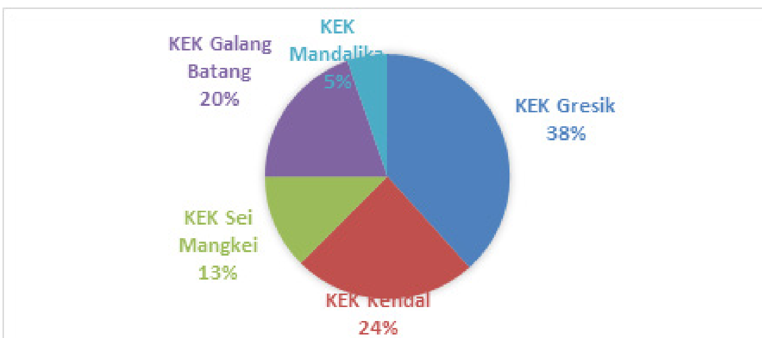



*Source: Central Statistics Agency of West Nusa Tenggara, 2022*

Based on the data, domestic capital investment in West Nusa Tenggara has shown a consistent increase every year. In 2020, the realization reached 25%, which then increased to 34% in 2021 and further rose to 41% in 2022. This rise has had a positive impact on investment in Indonesia, and consequently, on the Indonesian economy as well. The increased investment benefits the country's development, particularly in infrastructure. Tax incentives in the form of tax allowances have proven to have a positive impact on the investment in Indonesia. This policy has successfully boosted investment in the country, aligning with the government's initial objectives in implementing this policy. However, these tax incentives have not significantly improved the tax ratio in Indonesia (Trade, 2022).

Promising news has emerged regarding Special Economic Zones (KEK) in 2022. Of the 19 designated zones, KEKs have attracted new investments worth Rp 30.9 trillion. This is an impressive 27% increase compared to the total investments realized in KEKs since 2009. However, it is essential to acknowledge that investment optimization is not evenly distributed across all zones. Some KEKs are still underperforming, and others are suboptimal (Husnah and Ichwan, 2023).

Figure 6
KEK with the Highest Total Investment Realization as of December 2022




*Source: Secretariat General of the National Council for Special Economic Zones, 2022*

Based on figure 6, the investment realization in KEK Mandalika is relatively lower than that of other regions such as KEK Gresik, KEK Galang Batang, KEK Kendal, and KEK Sei Mangkei. It is only 5%, equivalent to Rp 4.59 trillion, compared to the 13%investment realization in KEK Sei Mangkei, amounting to Rp 10.82 trillion, followed by KEK Galang Batang with 20%, equaling Rp 17.10 trillion, KEK Kendal with 24%, totaling Rp 20.91

trillion, and the highest investment realization in KEK Gresik, which is 38%, totaling Rp 33.21 trillion. The data suggests that the tax allowance policy has failed to promote equitable investment realization, especially in West Nusa Tenggara, as evidenced by its low investment realization rate of only 5%, which is significantly lower than other regions (Budi et al., 2023).

In its implementation of the World Superbike Championship (WSBK), a number of aspects relating to the facilities and accessibility of the Special Economic Zone (SEZ) play a crucial role. For instance, the import and export of goods require a fast, accurate, and efficient mechanism to ensure that the racing events can be carried out according to the tight schedule set by Dorna. This schedule may necessitate races in one country being separated by just one week from races in another country. Support from multiple stakeholders is vital to enable the realization of this objective. It is expected that the Ministry of Public Works and Housing (Kementerian PUPR) will provide assistance in the development of advanced flood control systems and special housing aid to residents impacted by the SEZ development.. The Central Lombok Regency government is anticipated to provide support in finalizing regulations related to KEK incentives, as well as overseeing and regulating the development in the vicinity of the KEK in accordance with the Regional Spatial Plan (Rozikin, B and Putra, 2022).

The total investment contribution from Mandalika is substantial. However, a deeper analysis indicates that the Mandalika SEZ does not rank among the top five regions regarding workforce absorption. Further details are available on regions with notable workforce absorption (Aulad and Manzilati, 2023).

Figure 7
Workforce Absorption in Special Economic Zones (KEK), 2022


*Source: Secretariat General of the National Council for Special Economic Zones, 2022*

Mandalika does not rank among top contributors to workforce absorption in 2022. The investment offered by the KEK Mandalika is insufficient and requires improvement. The establishment of KEK Mandalika is relatively old and the progress has been slow, only accelerating when the Mandalika circuit was formed towards the end of this period. Upon thorough examination, it is evident that KEK Gresik holds considerable potential for total investment and significant workforce absorption, despite being designated in 2021. The company has already provided employment for 13,000 workers (Chaniago, Nugroho and Isbah, 2023).

Investment in KEK Mandalika does not grow as fast as that of KEK Kendal, which was only established in 2019. KEK Kendal is the second largest contributor to investment in 2022, absorbing a total of 22,796 people. Therefore, there is a need for improved infrastructure and tourism promotion to increase the investment value. Although investment data in West Nusa Tenggara has increased in recent years, it still requires improvement compared to other KEK regions. This is also influenced by the lack of harmonized tourism policies, which have resulted in a rise in poverty rate in West Nusa Tenggara. In fact, West Nusa Tenggara has been acknowledged as one of the most impoverished regions in Indonesia (Eikman and Ismail, 2022).

## Conclusion

Based on the preceding discussion, it is evident that the Regional Regulation of West Nusa Tenggara No. 2/2016 concerning Halal Tourism necessitates elucidation. This inherent ambiguity is discernible across several provisions, notably in the definition of halal tourism, denoting tourist visit activities encompassing destinations, and the Shariah-compliant products, services, and tourism management infrastructure within the tourism industry. Moreover, the interpretation of "halal" within the context of halal tourism exhibits incongruity with the regulations outlined in Law No. 33/2014 concerning Halal Product Guarantees and Law No. 13/2016 concerning Patents. The inclusion of regulations for halal tourism within a Regional Regulation highlights the regional government's misinterpretation of Article 18 of the 1945 Constitution, Article 9, and Article 236 of Regional Government Law Number 23/2014. Also, it is noteworthy that the tax allowance policy has a positive impact on the revitalization of the economic sector in West Nusa Tenggara. This policy's efficacy stems from its capacity to stimulate an upswing in household spending, government expenditure, and foreign trade. These positive effects are anticipated to be coextensive with enhanced mobility and increased economic activity among the general population. Such developments are further reinforced by increased mobility, economic vigor, and the growing tourism sector in West Nusa Tenggara. This research offers theoretical input to the government in implementing a tax allowance policy to the practically restore the halal tourism sector in West Nusa Tenggara, providing a foundation for legal action in terms of both substance and structure. It considerably becomes a foundation for the government's legal actions, such as: (1) developing tourism sector based on the tourism pillars it self (i.e. destinations, marketing/promotion, tourism industry and institutions), and (2) directing the legislation process of regional regulations formed by attribution or delegation. The actions will encourage equal distribution of business opportunities and obtain benefits amidst challenges of local, national, and global changes which ultimately focuses on achieving the regional vision and mission.

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