



The Relationship Between Halal Tourism Development And Regional Original Income in Indonesia

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Abstract

This study aimed to determine the relationship between the financial performance of local revenue and the halal tourism sector in DKI Jakarta. This qualitative descriptive research analyzes the information obtained from the results of a study that has been carried out before and then is complemented by interviews with several competent parties. Then a literature review is carried out on various published texts such as local government reports, regional regulations, and other information. from government websites. Based on the search, it was found that there were strategic steps in developing halal tourism in DKI Jakarta, including concrete Implementation in the form of preparing various supporting facilities as well as various forms of innovation and sharia services in banking in the form of sharia schemes to support the multiple needs of halal tourism actors such as JakQR, JakOne to later JakCard. It was also found that there is quite a large amount of income for regional original income from the tourism sector in DKI Jakarta, but the percentage that comes from halal tourism has yet to be identified. The recommendation from this research is to stay focused on developing the potential of halal tourism in DKI Jakarta and the need to issue Regional Regulations immediately.

Keywords: *DKI Jakarta; Halal Tourism; Regional Original Income.*

INTRODUCTION

Tourism is a promising service industry. In its development, the tourism industry has become a prima donna for regional and global. Indonesia, as a country with the most significant number of Muslims in the world, with very

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strategic geographical conditions and high biodiversity make, Indonesia has great potential as a tourist destination. In addition, sharia tourism (halal tourism) also contributes to increasing government and community income and positively impacts the surrounding environment. (Noviantoro & Zurohman, 2020).

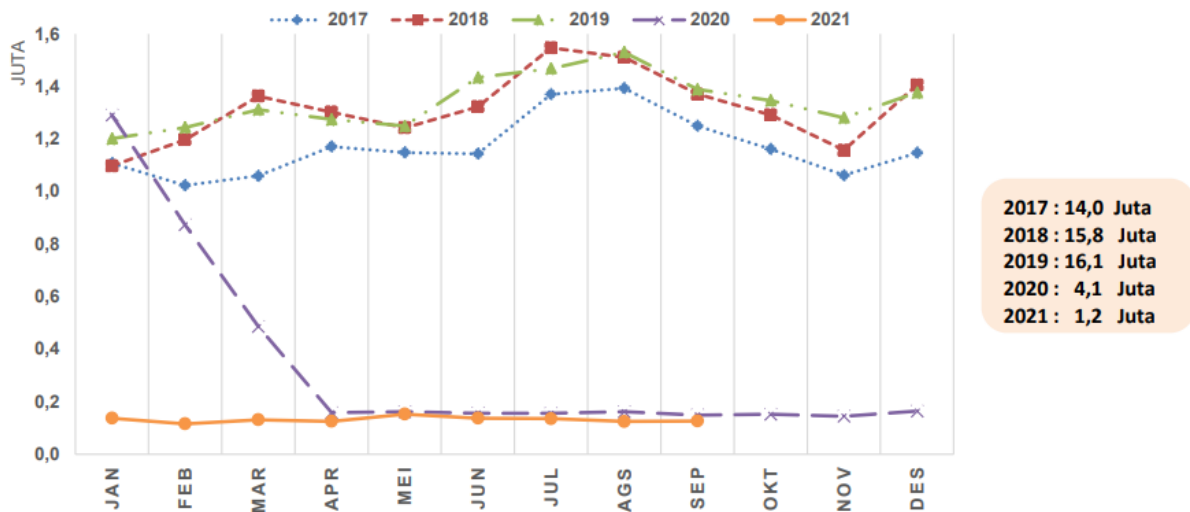
Tourism is one sector that can increase a country's income, namely Gross Domestic Product (GDP), foreign exchange, and employment opportunities, "Final Report on the Study of the Impact of the Tourism Sector on the Indonesian Economy" (2018). With the many available and unique tourist places, tourists visit one after another to visit tourist attractions that are not in the area where they live. That is why every country vies to advance its tourist attractions. (Deni, 2017). Indonesia is no exception, which is known as an archipelagic country with around 17,504 islands and a coastline of $\pm 95,181$ km, and the sea area covers $\pm 70\%$ of the total area of Indonesia. (www.jabarprov.go.id, 2017). The number of foreign tourists visiting Indonesia reached 5.12 million from January 2019 to April 2019. Compared to the same period in 2018, the number of foreign tourists increased by 3.22%. (BPS, 2019). In this regard, halal tourism has become an industry that positively impacts Muslim-majority and minority countries. If previously this industry seemed exclusive because it was fenced off by something (activities) called haram, halal tourism has become an attractive choice because it becomes an activity without sacrificing religion by touching elements of haram. (Ahmed & Atila, 2018). Today there are several different understandings related to Halal tourism in the community. Therefore the notion of halal tourism is now changed to Muslim Friendly Tourism as conveyed by the Minister of Tourism and Creative Economy (Menparekraf), Halal tourism is not zoning; there is no Islamic law. halal tourist destinations, so it is precisely in the provision of services. (Special Dialogue IDX, 2022).

The Ministry of Tourism and Creative Economy is the agency that carries out government affairs in the field of tourism and creative economy (www.kemenparekraf.go.id, 2022), and the Ministry of Tourism and Creative Economy realizes that one of the tourism potentials is that of DKI Jakarta Province, including around 40,000 hotel rooms, 5,000 mosques, 17,000 halal-certified food and beverages, and 200 tourist destinations and 170 malls, so strategic steps are needed to maximize this potential. (MPS DSRA DKI Jakarta Halal Tourism,



2018). The Ministry of Tourism and Creative Economy has set five sharia tourist destinations in Indonesia spread across several provinces, namely Lombok, Aceh, West Sumatra, Riau Islands, and Jakarta, listed in the 2019 *Indonesia Muslim Travel Index* (IMTI) (www.kememparekraf.go.id, 2021). The emergence of Halal tourism in Indonesia in 2015 began with Indonesia's participation in the *halal tourism Award event* from the *Global Muslim Travel Index* (GMTI) and winning three awards, two in Lombok and another in Jakarta. The award triggered other provinces in Indonesia, such as Aceh, Riau, Riau Islands, West Sumatra, West Nusa Tenggara, Bangka Belitung, and Banjarmasin to make their provinces halal tourist destinations. The development of halal tourism in Indonesia increases every year until in 2019 Indonesia was ranked first as a world halal tourism destination according to GMTI 2019 version. (www.maritim.go.id, 2019).

Figure 1 : Data on Foreign Tourist Visits



Source: Kemenparekraf, 2021

LITERATUR REVIEW

According to the regulation of the Minister of Home Affairs (Permendagri), number 13 of 2006, concerning guidelines for regional financial management. Article (17) stipulates that regional income includes regional and financing

income. Regional revenue, as referred to in paragraph (1), is an estimate that can be measured based on the source of revenue. Regional income includes local revenue (PAD), balancing funds, and others (Cahyono, 2019). The definition of original regional revenue in law no. 5 of 1974, concerning the basic principles of provincial government states that for regions to be able to support their households in the best possible way, it is necessary to provide adequate funding sources in the future. However, considering that not all sources of funding are available to districts, regional heads are asked to explore all sources of funding themselves by applicable laws and regulations. Regional original revenue (PAD) is part of the source of regional income. The essential regional financing source is regional original income (PAD).

The main components of PAD are regional taxes, regional levies, the results of separated regional wealth management (BUMN/BUMD), and other regional original income. Meanwhile, tourism comes from Sanskrit, namely, *Pari* and *tourism*. *Pari* means repeated, many times or round, and *touring* is a journey or journey, so tourism is a repeated journey. According to the Ministry of Tourism and Creative Economy, tourism is a variety of tourism activities supported by various facilities and services provided by the community, entrepreneurs, government, and local governments (www.kemenparekraf.go.id, 2019). Law no. 10 of 2009, article 1 point 3 concerning tourism is a variety of tourism activities supported by various facilities and services provided by the community, entrepreneurs, the government, and regional governments. The tourism business includes tourism transportation services, tourist travel services, catering services, organizing entertainment and recreation activities and other fields, organizers of conferences, incentive trips, exhibitions, spas, etc. (article 14). Based on the definition of experts, it can be concluded that tourism is a traveling behavior carried out by individuals or more from one place to another with a specific purpose within a short period. Tourism activity is one of the areas of economic development that has enormous benefits for a country (Pavithra et al., 2019). Likewise, halal (Muslim-friendly) tourism is one part of tourism whose primary purpose is aimed at *Muslim tourists* but is also open to non - *Muslim tourists*.

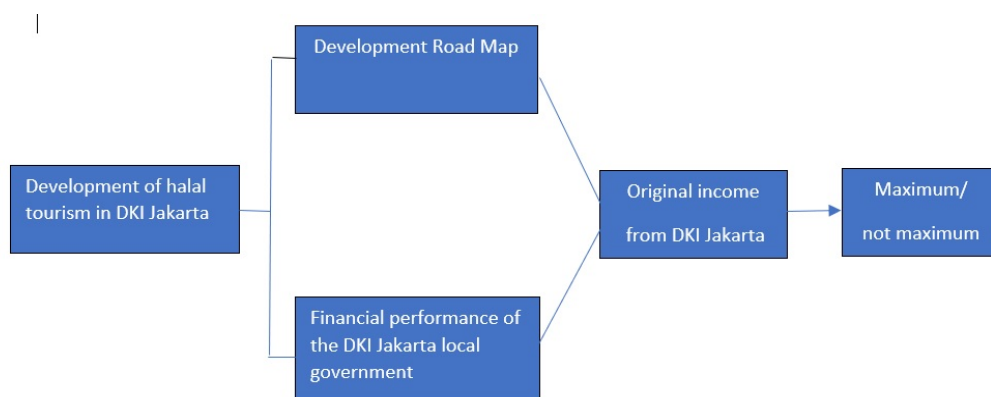
Halal tourism is a complementary product that does not eliminate traditional types of travel and is a new way to develop tourism in Indonesia, supporting Islamic culture and values without losing the uniqueness and originality of



the region. Various additional facilities, attractions, and accessibility services are designed to meet Muslim tourists' experiences, needs, and desires (www.kemenparekraf.go.id, 2019). Based on the 2016 MUI Fatwa (DSN-MUI no 108 of 2016), tourism with sharia principles, namely implementing sharia tourism, avoiding polytheism, and following only the teachings of Allah SWT (Afrilian & Hanum, 2021). The DSN-MUI fatwa no. 108 also determines the principle of implementing sharia tourism to avoid doing actions that Allah SWT prohibits by harming others and avoiding *tabdzir / israf*, namely actions that are hated by Allah SWT where someone wastes money and spends things that are not important to him. and *Munkar*, namely actions that are not blessed by Allah SWT (DSN-MUI Fatwa No: 108/DSN-MUI/X/2016) also interpreted as tourism and hospitality which are also created by consumers and producers by Islamic teachings. According to Pavlova, many countries in the Islamic world are taking advantage of the rising demand for Muslim-friendly travel services.

According to Duran in Akyol & Kiliñç (2014), tourism has various social and cultural influences. Halal tourism is a novelty for Muslim and non-Muslim markets. As stated by the Ministry of Tourism and Creative Economy (Kemenparekraf), sharia tourism has universal product and service characteristics, and many people can utilize its existence. Tourism products and services, objects, and destinations in sharia tourism are the same as tourism products, services, things, and goals in general as long as they do not conflict with sharia values and ethics. So it is not limited to religious tourism (www,kemenparekraf.go.id, 2012).

Figure 2 : Development of halal tourism in DKI Jakarta



RESEARCH METHOD

This research is a qualitative descriptive study that analyzes the information obtained from the results of research that has been carried out previously and then is equipped with interviews with several competent parties, and then a search for the invitation regulations, and a literature review of various published manuscripts such as local government reports and various local rules and other information from government websites.

RESULTS AND DISCUSSION

According to Law No. 10 of 2009 concerning Tourism, in chapter I general provisions, point IV, tourism destinations are geographical areas located in one or more administrative regions in which there are tourist attractions, public facilities, tourist facilities, accessibility, and communities that are interconnected and complement the realization of tourism. The term halal is a term in science related to legal provisions, namely something or a case that is allowed, recommended, and even required by conditions (Hasballah, 2018). When combined, the definition of halal tourism is a variety of tourist activities supported by facilities and services permitted in Islam that meet the needs of Muslim tourists, both in terms of facilities and services and even guaranteeing a comfortable feeling of Muslim-friendly travel. For example, there is a halal hotel, which means that people looking for a hotel that guarantees the halalness of their products will get more comprehensive options. This expands the market, not reduces it. From what was not there before, it is there, explained Sapta in Achyar (2015).

The development of halal tourism (*Muslim-friendly*) has now entered the global market phase. The 2019 Global Muslim Travel Index (GMTI) projects that the number of Muslim world *tourists* in 2020 will reach 160 million with a total spend of USD 20 billion (Rp 3,080 trillion), with a growth of 6% per year. This growth is predicted to increase to USD 300 billion by 2026. The Ministry of Tourism believes that the strength of Indonesian halal tourism lies in the readiness of the destination to become a destination for global Muslim tourists. Analogue Sutono, in the 2019 Ministry of tourism's 'Guideline for the Implementation of halal tourism,' that tourism destinations must be able to meet the specific needs



of Muslim tourists when traveling. There are additional specific requirements to fulfill the needs of being a *Muslim* when traveling. Based on the 2019 GMTI report, Indonesia currently occupies the first position as the best halal tourism destination in the Organization of Islamic Conference Countries, which are visited by many Muslim tourists in the world (guideline for the Implementation of halal tourism, 2019). The Ministry of tourism has made many promotional efforts to promote Indonesia as a center for halal tourism destinations. However, the development of halal tourism is carried out by massive promotions to pursue certain global positions. It must be supported by strong regulations, providing guidance and convenience for industry, destinations, and local governments in developing themselves to meet the demands of *Muslim tourists*. In halal tourism, several main aspects are needed, namely the availability of halal food, adequate worship facilities, iftar services during Ramadan, and restrictions on activities that are not following sharia (Lukman Hakim, <http://travel.kompas.com>).

According to GMTI (2016), halal tourism facilities and services provide places of worship, halal food and drinks, toilets with clean water, support services, and facilities during Ramadan and Sharia hotels. The GMTI criteria that must be met by halal tourism include family-friendly destinations, Muslim-friendly services and facilities, halal awareness, and destination marketing. (Awwal & Rini, 2019). According to Ferdiansyah et al. (2020), the development of halal tourism in Indonesia can be applied as follows:

- 1) To develop family-friendly destinations, prioritize the development of regional destinations that are declared the best halal tourist destinations, such as Lombok and Aceh. Ensure that tourist areas are free of alcoholic beverages and different fraternities and associations in public tourist areas.
- 2) Development of Muslim-friendly services and facilities by providing places of worship that are not far from destinations, halal-labeled food and beverages, toilets with clean water, services and facilities to support the month of Ramadan, *Tour, and Travel* that make tour packages that do not clash with prayer times and the provision of Sharia hotels.

- 3) Development of halal awareness and destination marketing, with halal certification from MUI for each standardization of facilities to create a sense of security, comfort, and hygiene in consuming tourist services or goods.

The development of halal tourism in Indonesia can apply the elements of developing family-friendly destinations, Muslim-friendly services and facilities, and being aware of halal and goal marketing programs by building elements of *informativeness, accessibility, interactivity, personalization* for Muslim tourists (Ferdiansyah et al., 2020). Halal tourism has now become an attractive new industry for foreign people whose majority are Muslims. In 2015, Jakarta participated in the *Halal Tourism Award event from the Global Muslim Travel Index (GMTI)* and won an award with the City of Lombok. Thanks to that, the provinces in Indonesia such as Aceh, Riau, Riau Islands, West Sumatra, West Nusa Tenggara, Bangka Belitung, and Banjarmasin want to become destinations for Halal tourism as tourist attractions in the province. At its peak, in 2019, Indonesia was ranked first as a halal tourist destination in the world based on data released by the *Global Muslim Travel Index (GMTI)*. In this regard, DKI Jakarta, one of the halal tourism destinations, is also developing. There are quite some tourist objects in Jakarta and various types, ranging from nature tourism, cultural tourism, and artificial tourism to MICE (*Meeting, Incentive, Convention, Exhibition*) tourism.

Table 1 : The following is the number of tourist attractions in DKI Jakarta.

Natural tourism	The City's Bookhive
	Island Leaf Bush
	The Suropati & The Diponegoro Statue Park
	Island Scouts
	Angke Kapuk Tourism Park
	Jakarta Mangrove, Pantai Indah Kapuk (PIK)
	Rainbow Island
	GBK Urban Forest



	Tiger Museum
	National Library of the Republic of Indonesia
	Elephant Museum
	Indonesia Maritime Museum
	Museum Inscription Park
	National Gallery of Indonesia
	MACAN Modern And Contemporary Art in Nusantara Museum)
	Setu Babakan: Betawi Cultural Village
	Chinese Cultural Park
	TMII Stamps Museum
	Sasmita Loka Ahmad Yani Museum
	Jakarta Old Town: History and Culture Education
	Ajeng Sumekar Dance
Culture tour	ARTURE (Art&Culture Education) Center Little Avenue
	“Marawis” as traditional music
	Clothes Awareness
	Istiqlal Mosque
	Erevald Menteng Pulo
	The Portuguese Tugu Church
	The Shiva Mandir Temple
	Jami Sacred Outside Batang Mosque
	Pilgrimage Tourism at Habib Cikini’s Grave
	Vihara Dharma Bhakti - Kim Tek le
	Cut Meutia Mosque
	Syahbandar Tower
	Fort Park
	MH Thamrin Statue
	The West Irian Liberation
	Statue of Tugu Tani

	Jakarta Cikini Library
	Chandranaya
	Joeang'45 building
	BNI City Train Station
	The Monument of Friendship
	Proclamation Monument
	Revolution Hero Monument
	Jakarta Art Building
	Merdeka Palace
	Monas
	National Archives Building
	Cheerful Corner Park
	Sangga Buana City Park
Artificial Tour	The Taman Sari Royal Heritage Spa
	Ancol Dreamland (Ancol) & Dufan
	Coconut Garden
	Beautiful Indonesia Miniature Park (TMII)
	O Park
	Indonesia Permai Orchid Garden
	Ayodya Park
	Several Malls which located in every municipality in Jakarta
	Jakarta International Velodrome
	JEEP
	Senayan Shooting Field
	GBK Senayan
	GOR Rorotan
	Sports Museum
	Speedy Karting Go-kart
	Pluit Reservoir City Park



	The Asian Games Exhibition at the Jakarta History Museum
	60 Craftsmen in West Jakarta Handicraft Exhibition
	Faith Fashion Fusion Exhibition Opening
	Conch Mas Theater
MICE Tour	Jakarta Convention Center (JCC)
	Bidakara
	Jakarta International Exhibition
	Jakarta Fair Kemayoran
	Jakarnava, the Cultural Parade of Asian Games Participants Countries
	Lurik Fabric Collections displays in Textile Museum

Source: Jakarta-tourism.go.id

According to the world halal tourism Award 2016, Jakarta received the world's best hajj & umrah operator award. This is an achievement in creating Muslim-friendly tourism in Jakarta. Five sharia-type hotels are complete with halal certificates, 7,795 mosques and 20 Islamic heritage sites, and 19 Muslim-friendly attractions in Jakarta. In contrast, the number of foreign tourist arrivals visiting DKI Jakarta reached 19,046 people, which was recorded as the highest in 2021. According to Jakarta statistical data released by the National Bureau of Statistics, the increase in foreign tourist arrivals showed a stable number from August to November 2021. DKI Jakarta Provincial Statistics Center in 2021. Most foreign tourists came from China, followed by South Korea, Russia, India, and the United States. Overall, the growth in the number of foreign tourist arrivals to Jakarta experienced a decline, but the decline was smaller than the growth. It has a positive impact both *month-to-month* and *year-to-year*. (BPS. Statistics. Jakarta.go.id).

Figure 3 : The Growth in The Number of Foreign Tourist Arrivals To Jakarta Experienced



The Ministry of Tourism and Creative Economy (Kemparekraf) in the Indonesia halal tourism Strategic Plan 2019-2024, the objectives of the development of halal tourism include Increasing the quality of national halal tourism destinations, Indonesia becoming the world’s favorite halal tourism destination, realizing a competitive national halal industry, increasing qualifications national halal tourism institutions, while the policy direction and the national tourism strategy is based on the sixth point of Nawa Cita, namely “We will increase competitiveness by utilizing the untapped potential but provide great opportunities to accelerate national economic growth, namely the manufacturing industry, food industry, the maritime sector and tourism ” (Indonesian halal tourism strategic plan 2019-2024, Strategic Plan 2019-2024, 2019). As stated in the national medium-term development plan (RPJMN) 2015-2019, namely increasing the contribution to improving the welfare of the community, especially the community in tourist destinations 2019). As stated in the national medium-term development plan (RPJMN) 2015-2019, namely increasing the contribution in improving the welfare of the community, especially the community in tourist destinations and as stated in the Master Plan for Tourism Development (RIPPARNAS)-PP Number 50 of 2011: Development of tourism destinations, development of the tourism industry, development of tourism marketing and development of tourism institutions. This development direction is a reference for the DKI Jakarta Government. The story of halal tourism in Jakarta has received support from the regional financial sector, namely the



Regional Owned Enterprise Bank DKI through sharia services called the Sharia Business Unit (Prabowo, 2019). The local government's first step in developing halal tourism potential later is to implement banking products and services that use sharia schemes to support the various needs of halal tourism actors such as JakQR, JakOne and later Jak card. In addition, support for policies and regulations related to halal tourism, such as socialization, standardization, and certification by the DKI Jakarta Government, is the initial plan for developing halal tourism in Jakarta. The next step in continuing the development of halal tourism in DKI Jakarta, the local government signed an agreement with the Ministry of Religion of the Republic of Indonesia's Halal Product Assurance Agency (BPJPI) regarding various guarantees and later institutional development.

This step also aims to set priorities regarding halal tourism locations, which will later become the mainstay of halal tourism in DKI Jakarta. The final step is to carry out promotions, *branding positioning*, and investment in halal tourism. The DKI Jakarta Government must play an active role in supporting and providing support to the difficulties in the field as part of the responsibility for implementing halal tourism. This can be achieved by collaborating with various parties abroad through Indonesian diplomats in other parts of the world. Halal tourism development cannot develop if it does not get support from the regional or central government, who collaborate. The result of collaboration between the relevant *stakeholders* has succeeded in bringing Indonesia to the best halal tourism destination in the first rank in the global version of the world, which has defeated 130 participating countries. The success of implementing halal tourism is due to the many essential roles of the government in it. Until now, the DKI Jakarta regional government has collaborated with DKI Jakarta regional-owned enterprises to support the Implementation of halal tourism. The provincial government has also signed an agreement of understanding (MoU) with the Ministry of religion's halal product assurance organizing body to support the acceleration and development of broader halal tourism potential in DKI Jakarta (Nurlatifah, 2020).

The government needs an active role in maintaining pre-existing cultural values because, according to research conducted by Fariana (2016), tourism development not only gives rise to positive and negative impacts. One of the negative impacts is the erosion of cultural and spiritual values in the community



of tourism development areas. Apart from that, the emphasis on sustainable halal tourism must be owned and designed by the DKI Jakarta Government as well as possible in its application. The DKI Jakarta government has also previously collaborated in focusing on the development of halal tourism with the acceleration team formed by the Ministry of Tourism and Creative Economy to accelerate and focus on *branding* and *marketing* (Zuhriyah, 2019). The strategy to develop halal tourism in DKI Jakarta is essential, for the DKI Jakarta Sharia Economic Community (MES) states that various ways need to be done to develop the potential in Jakarta; the following strategy.

Tabel 2 : Strategic steps for developing halal tourism in DKI Jakarta

No	Strategic Step	Type of Activity
1	Policies and regulations related to halal tourism, socialization, standardization, and certification formulated by the DKI Provincial Government and the encouragement of support from across divisions in the DKI Provincial Government and nationally	1. Make local regulations on halal tourism, which contain each one about socialization, standardization, and certification.
2	Identifying halal tourism destinations by setting local priorities for halal tourism and identifying other tourism categories that are also designated as halal tourism destinations	1. Determination of existing halal tourism. 2. Determination of other tourism categories such as nature tourism, cultural tourism, and artificial tourism.



- | | | |
|---|---|---|
| 3 | Development of tourism infrastructure and ecosystem to support halal tourism activities | <ol style="list-style-type: none">1. Construction of transportation facilities (roads, rivers, lakes and intersections, combined sea rail transportation), transportation infrastructure (ports, airports, stations).2. Creation and management of transportation systems (route and schedule information, ICT (facility of mode reservation). |
| 4 | Development of public infrastructure, public facilities, and infrastructure in tourist areas | <ol style="list-style-type: none">1. Build public infrastructure by making waste management.2. Making public facilities friendly to elderly tourists, tourists with disabilities, children, sanitation, prayer rooms and health rooms that are adequate and clean, security, banking and finance, and parking lots.3. The manufacture of tourist facilities includes accommodation, restaurants/ restaurants, tourist information and services, immigration, TIC and e- <i>tourism kiosks</i>, tourist police and tourist task forces, souvenir shops, road signs, tourist information boards, and tourist traffic signs. |
| 5 | Empowering local communities to be ready to manage and build the potential of halal tourism areas | <ol style="list-style-type: none">1. Provide foreign language training.2. <i>Tour guide</i> training and training related to human resource development for the tourism sector. |
| 6 | Actively promoting, <i>branding, positioning,</i> and investing in halal tourism | <ol style="list-style-type: none">1. Actively organize halal <i>tourism</i> events.2. Cooperating with Indonesian embassies abroad to actively promote abroad, publicizing relevant halal tourist attractions and promoting investment in the halal tourism business. |

Source: medium. id



The above strategy is expected to be an inspiration. It can be used in developing the halal tourism sector in DKI Jakarta so that it can be realized and an integrated and advanced halal tourism ecosystem can be realized. Although currently, many concepts regarding the development of halal tourism have been put forward, halal tourism in DKI Jakarta is planned to be carried out again in 2023. From *the timeline* made on the *MasterCard crescentarting global Muslim travel index*, 2022, 2021-2022 is the Era of the Travel Bubble (*Controlled Travel*), and 2022-2023 is the Era of opening destinations (*corridor travel*). It is hoped that 2023 will become the era of new routes and experiences by building community involvement (*Community Travel Beyond*) by having an achievement called *Halal Travel Development Goals*, including (PPHI, 2022) :

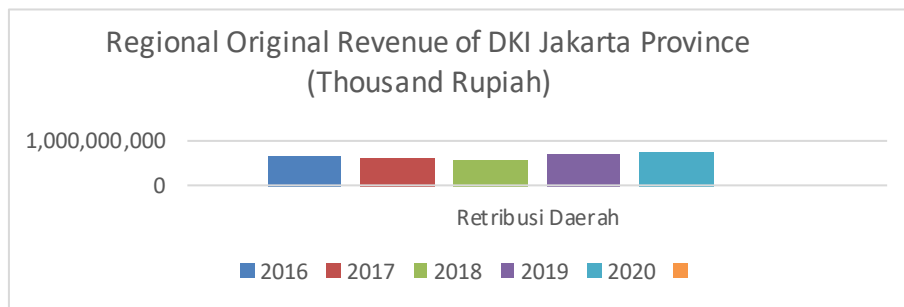
- 1) *Integration, Diversity, and Faith*, empowering Muslims to become active citizens in the international world while still strengthening their faith
- 2) *Heritage, Culture, and Connection* connect Muslim tourists with local communities and applies heritage and historical values.
- 3) *Education, Insights, and Capabilities*, providing academic and industry understanding and knowledge to enhance stakeholder capabilities.
- 4) *Industry, Innovation, and Trade* create new opportunities to strengthen and encourage cross-sectoral growth.
- 5) *Well-being and sustainable tourism*, identifying the responsibilities and impacts of all aspects of sustainability on visitors, society as a whole, and the environment.

Governor regulation in the framework of developing halal tourism in DKI Jakarta, the Disparekraf, and related institutions need to continue to equate understanding of the terminology “halal tourism” or “Muslim-friendly tourism.” Disparekraf is more likely to develop existing facilities for halal tourism in DKI Jakarta. Because when discussing halal tourism, facilities play an essential role in a tourist attraction. However, in some amenities, it is still required to obtain halal certification. In DKI Jakarta, there are already five-star hotels that have been certified halal, namely the Fairmont Hotel, where the hotel enforces a separation between facilities that have been certified halal and those that are not so that they can meet the needs of foreign tourists who are Muslim and non-Muslim. If it is associated with local revenue, the tourism sector should have a positive and significant performance or influence on the finances of the DKI Jakarta province city region.



This influence can be felt from changes and social dynamics resulting from the turning of the wheels of the economy or industry caused by the large number of local or foreign people coming to the area. The following data shows that the tourism sector contributes to regional income.

Figure 4 : DKI Jakarta Regional Original Revenue



The data above shows that regional levies, which consist of the tourism sector, have a considerable influence in contributing income to the DKI Jakarta province region. If it continues to be developed, the tourism sector can provide more value to DKI Jakarta’s revenue. This is because DKI Jakarta, a metropolitan city in the center of the state of Indonesia, is always visited by people from abroad for visiting or doing business. When the central government launched the regional autonomy program, the tourism industry became an alternative income source of provincial revenue. The revenue is obtained from taxes consisting of hotel taxes, restaurant taxes, and entertainment taxes and levies.

Tabel 3 : Tax Target and Realization

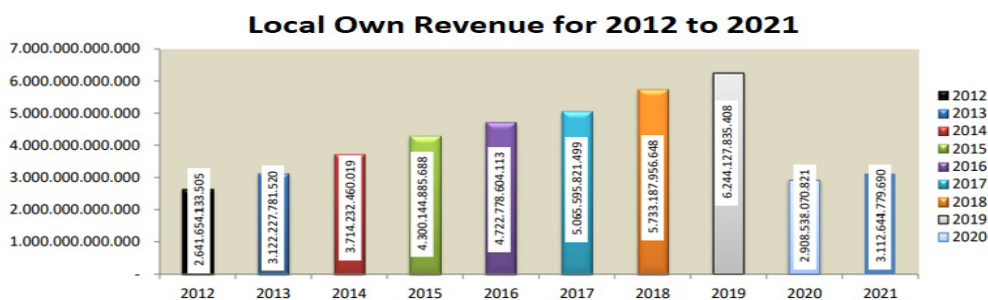
Type of Regional Income	Tax target and realization (Rupiah)		
	Target 2021	Realization 2021	Percentage 2021
Hotel Tax	1,450,000,000,000	866,412,673,859	59.75 %
Restaurant tax	4,000,000,000,000,000	2,159,347,525,201	53.98 %
Entertainment Tax	775 000,000,000	86,884,580.630	11.21 %

Source: BPKD DKI Jakarta

From the table above, it can be seen that in 2021, it can be seen from the three sources of tax for DKI Jakarta's regional income in the tourism sector, the hotel tax has a target of 1,450,000,000,000,000 with a realization of 866,412,673,859. Furthermore, the restaurant tax has a target of 4,000,000,000,000,000 with completion of 2,159,347,525,201. Lastly, the entertainment tax targets 775,000,000,000 with a realization of 86,884,580,630. So, from the table above, it can be concluded that the most significant local revenue (PAD) from the tourism sector is obtained from the restaurant tax. Meanwhile, the hotel tax has the highest percentage compared to the restaurant and entertainment tax, with 59.75%.

However, it is still included in the ineffective criteria when viewed from the interpretation of the effectiveness value. According to Sukmawati & Ishak (2019), restaurant tax is levied on restaurant services where food and drinks are served and collected.

Figure 5 : Local Own Revenue for 2012 to 2021



Restaurant tax contributions make an excellent contribution to local revenue so it can affect the amount of local payment (Memah, 2013). The legal basis for collecting restaurant taxes is in regional regulation 11 of 2011 concerning restaurant taxes. The object of the restaurant tax is the service provided by the restaurant, which includes the sale of food and beverages consumed by the buyer, whether destroyed at the service place or elsewhere. Because in 2021, there will still be a pandemic impact, it is not surprising that the income from the restaurant business is relatively high. However, it does not cover that several restaurants have also gone out of business due to the pandemic that has occurred since 2020.



Tabel 4 : The Effectiveness Of Tax Revenue In The Tourism Sector DKI Jakarta Year 2018-2021

No	Year	Target (Rp)	Realization (Rp)	Percentage	Criteria
1	2018	5,500,000,000,000	5,733,187,956,648	104.24 %	Very effective
2	2019	6,250,000,000,000	6,244,127,835,408	99.91 %	Effective
3	2020	2,740,000,000,000	2,908,538,070,821	106.15 %	Very effective
4	2021	6,225,000,000,000	3,112,644,779,690	50 0.00 %	Ineffective

Source: Disparbud DKI Jakarta Provincial Government

From the table above, the effectiveness of tax revenue in the tourism sector in DKI Jakarta is very effective in 2018 at a realization rate of 5,733,187,956,648 with a percentage of 104.24%, which can meet the target figure and in 2020 at a realization rate of 2,908,538,070. 821, with a percentage of 106.15% of the targeted number. Then, tax revenue in the tourism sector in 2019 is categorized as effective because it has a percentage figure of 99.91%.

However, it will be ineffective in 2021 because it has a 50% percentage. The following is a graph for tax revenue in the tourism sector of DKI Jakarta Province a. (Source: Pusdatin BAPENDA DKI Jakarta Province & DIPAREKRAF DKI Jakarta Province).

Table 5: Percentage Scale Value

Percentage	Criteria
>100%	Very effective
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective
<60%	Ineffective

Source: Ministry of Home Affairs, Ministry of Home Affairs No.690.900.32

CONCLUSION

A detailed roadmap for the development of halal tourism in DKI Jakarta has yet to be created, but the overall tourism development framework has been prepared and developed. Since the emergence of halal tourism in DKI Jakarta, it has been warmly welcomed by the public. It has attracted foreign tourists, especially from the Middle East, which has become a concern for the DKI Jakarta Provincial Government's Disparekraf, a five-star hotel that has been certified halal and Muslim-friendly has been created. The development of halal tourism in DKI Jakarta is arguably in the retesting stage. Such as, the terminology equivalent of the word "halal tourism" is currently being equated between the DKI Jakarta Provincial Government's Disparekraf, Kemenparekraf, and related institutions.

In addition, in terms of regulations such as the Governor's Regulation, currently, they are still waiting for approval by the Governor. Because the Governor Regulation will later be used as the basis for implementing halal tourism development in DKI Jakarta. Therefore, making SOPs, training, and socialization regarding halal tourism is still only possible to do a little because they are waiting for the Pergub. Meanwhile, the financial performance of the DKI Jakarta regional government from the tourism sector positively influences the finances of the DKI Jakarta region. This influence can be felt from changes and social dynamics resulting from the spinning of the wheels of the economy or industry. In terms of levies originating from the tourism sector, it has a considerable influence in providing income. If it continues to be developed, the tourism sector can provide more value to DKI Jakarta's Revenue. Judging from the target and realization of taxes from 2018 to 2021, tax revenue in the tourism sector of the DKI Jakarta Province had increased but also decreased, especially during the pandemic. When viewed from the level of effectiveness set by the Ministry of Home Affairs in 2020, it is still considered very effective because the percentage figure is still above 100%, while for 2021, there will be a decline of almost half a percent, namely the figure of 50%. This means that tax revenue from the tourism sector is considered ineffective.



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