
OPTIMIZATION OF NON-TAX STATE REVENUE IN THE WATER LEASE SECTION IN THE MARINE SECTOR OF INSTITUTION X OFFICE

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Abstract

Indonesia, as an archipelagic country, relies heavily on maritime transportation and shipping services. One crucial element in supporting the efficiency of the shipping sector is the optimization of non-tax state revenue (PNBP), particularly from water leases. This study aims to analyze water lease agreements and PNBP optimization strategies at Institution X Office. The study employed a qualitative approach, conducting in-depth interviews with five informants representing both regulators and service users. The results indicate that a significant decline in PNBP in 2025 will occur due to instability in rental rates and reduced interest in leasing from large business actors such as PT A and PT B. Additionally, several internal constraints were identified, including limited human resources, outdated information systems, and inflexible tariff policies. This study adopted Pricing and Revenue Optimization Theory to formulate ten optimization strategies, including strengthening price evaluation mechanisms, utilizing lost quote data, and the need for a zoning-based and market-sensitive tariff approach. It was concluded that the success of PNBP optimization depends not only on tariff policies but also on regulatory consistency, fiscal transparency, and sustainable use of marine space. This research provides a practical contribution to Institution X and the Ministry of Transportation in designing a PNBP management system that is efficient, fair, and adaptive to market dynamics.

Keywords: PNBP, Water Lease, Optimization, Port, Maritime

INTRODUCTION

Indonesia, as an archipelagic nation with vast maritime territory, relies heavily on maritime transportation and shipping services to support the smooth flow of trade, both domestically and internationally. This has driven the rapid growth of various shipping businesses, including the transportation of passengers, goods, and logistics via sea routes between ports. The effectiveness and efficiency of ship operations are greatly influenced by harmonious collaboration and good coordination between various relevant agencies.

The development of the shipping sector is in line with the seven pillars of Indonesia's maritime policy, which form the basis of the national maritime development strategy. These pillars, as outlined by the Coordinating Ministry for Maritime Affairs (2024), are that Marine Resource Management and Human Resource Development focus on improving the quality of shipping human resources and sustainable maritime logistics management for port operational efficiency. Defense, Security, Law Enforcement, and Safety at Sea. This pillar is directly relevant to the function of the Harbormaster and Port Authority Office (Institution X Office) as a supervisor of shipping safety, law enforcement, and regulator of activities at the port, which also ensures compliance with international safety standards. Maritime Governance and Institutions emphasizes synergy between institutions such as the Institution X Office, Customs, Immigration, Quarantine, and other port authorities to achieve transparent, efficient, and accountable shipping governance, as well as overcome bureaucratic obstacles. Maritime and Fisheries Economy and Infrastructure supports the development of port infrastructure and maritime connectivity, including the provision of reliable logistics and sea transportation facilities, to encourage regional and national economic growth. Marine Space Management and Maritime Environmental Protection highlights the importance of considering the impact of shipping activities on the marine environment. Maritime Culture, Encouraging the strengthening of the nation's maritime identity among all stakeholders, including those in the shipping industry. Maritime Diplomacy: Demonstrating the strategic role of ports and shipping in fostering trade relations between countries, enhancing Indonesia's logistics competitiveness, and supporting its position as a global maritime axis.

Institution X Office is an office that has a crucial task in the supervision and enforcement of law in the field of shipping safety and security. In addition, Institution X Office is also responsible for coordinating the activities of the main Office at the port, as well as regulating, controlling, and supervising commercial port activities. Institution X Office is specifically mandated to provide traffic and ferry transportation services, as well as ensuring the security and safety of shipping in Indonesia's Special Economic Zones. The role of Institution X Office is very essential in supporting shipping and trade activities at various ports in Indonesia.

The organizational structure and work procedures of Institution X Office are considered necessary to maximize the supervisory function, enforcement of shipping safety and security laws, coordination of government activities at ports, and management of commercial port activities, as stipulated in the Regulation of the Minister of Transportation Number PM 16 of 2023. The work area of Institution X Office is very important to support the task of supervision, enforcement of shipping laws, regulation and control of port activities, and coordination between agencies at the port. Currently, there are 97 Institution

X Offices throughout Indonesia, divided into several classes: 13 Institution X Offices Type I, 18 Type II Offices, 17 Type III Offices, and 49 Type IV Offices. This classification aims to improve work effectiveness and service quality in the national port sector.

One of the Offices of Institution X located in the East Java region with various subsidiaries within it. Office Institution X is currently facing challenges related to Non-Tax State Revenue (PNBP) from water leases, namely state revenues derived from the use of marine space or water areas by non-governmental parties. PNBP water leases, according to Law Number 9 of 2018, are included in the category of separated state asset management, meaning that the waters managed by Office Institution X must continue to provide financial contributions to the state through PNBP, even though their management is not directly through tax revenue.

Internal data from Institution X Office (2025) shows that the highest PNBP from water lease was recorded in 2023 at IDR 33,940,779,008, while the lowest was in 2021 at IDR 25,725,507,020. However, in 2025, PNBP from water lease decreased again to IDR 26,188,075,686, lower than in 2023 and 2024. This low PNBP from the water lease was caused by the changing rental rate policy from 2021 to 2025, which directly affected the interest of business actors in utilizing marine space. For example, Company Y and Company Z, which previously leased marine space from 2021-2024, were less interested in renewing the lease in 2025.

According to Zulyani et al., the suboptimal PNBP in the environment of Institution X Office can be caused by operational disruptions and process disruptions. In addition, internal factors such as limited operational support facilities and a lack of staff handling administrative processes can also contribute to this condition. PNBP can be increased through the implementation of various strategies in the Institution X Office. Therefore, this study aims to optimize PNBP from water leases, with the hope that the amount of PNBP from Institution X Office can increase in the future. The urgency of this study is to achieve optimal management of PNBP from water leases, and it is hoped that Institution X Office can evaluate the compliance of water lease agreements and PNBP with applicable legal provisions and procedures.

RESEARCH METHOD

This study uses a qualitative approach with the aim of exploring in depth the process and strategies for optimizing Non-Tax State Revenue (PNBP) from the water lease sector at Institution X Office. This approach was chosen because it is able to provide a more contextual understanding of the dynamics of water lease management, including the obstacles faced and opportunities for improvement. With this approach, the researcher attempts to capture empirical reality through direct interaction with informants and a review of relevant documents.

The research location was within the Office of Institution X, which is responsible for regulating and supervising port activities and the utilization of marine space for commercial activities. The research focused on identifying inhibiting factors, the effectiveness of tariff policies, and service mechanisms in the water lease process that contribute to state revenue. This location was selected based on the consideration that the region has experienced significant fluctuations in PNBP in recent years, particularly in the water lease sector.

The data types used include primary and secondary data. Primary data were obtained from in-depth interviews with five key informants: the head of Institution X, officials in the traffic and port business sector, the PNBP finance department, and two operators using private water lease services. Secondary data included official documents, revenue reports, tariff policies, and government regulations related to PNBP. Informants were selected purposively to ensure representation from various internal and external perspectives.

Data analysis was conducted systematically using Miles and Huberman's interactive model, which consists of three main stages: data reduction, data presentation, and drawing conclusions or verification. Data reduction was accomplished by transcribing interview results and grouping them based on relevant themes. Data presentation was organized narratively and thematically, referring to the ten indicators in the Optimization Theory by Phillips & Rohde (2006). Data validity was maintained through triangulation techniques of sources, time, and methods to obtain accurate and scientifically accountable results.

RESULTS AND DISCUSSION

Current water rental rates are uniform and determined based on national regulations, such as Government Regulation No. 15 of 2016 and Directorate General of Sea Transportation Regulation HK.103/4/16/DJPL/2018. Even though users come from sectors with different environmental risks, the rates charged remain the same without considering potential ecological impacts. This has the potential to create adverse *selection*, a situation where high-risk businesses can still enjoy low tariffs without considering the environmental burden they cause. The KSOP states that environmental oversight is carried out through an AMDAL (Environmental Impact Assessment), but without financial incentives or disincentives in the form of tariff differentiation. Therefore, a more adaptive tariff mechanism to environmental risks remains a policy necessity.

From the service user perspective, no resistance was found to the applicable rates. All parties accepted the established tariff provisions, and there were no complaints regarding the fees charged. *lost quote* Unrealized demand data is also underutilized, even though this information could provide insight into market sensitivity to established tariffs. Businesses tend to accept established prices because regulations are considered final and open to discussion. This reinforces the assumption that the current tariff structure is rigid and lacks market flexibility.

Furthermore, the water rental rates are deemed to have a strong legal basis, are consistent, transparent, and accountable both legally and publicly. The rate of Rp2,500 per square meter per year is calculated systematically based on the area of water used. There is no indication of discriminatory policies or perceived tariff inconsistencies among service users. Communication of tariff changes is carried out through official socialization, both offline and online. Thus, the principle of regulatory oversight has been implemented well, although there is still room for further adjustment to local conditions.

This study also found that changing market dynamics have not been sufficiently accommodated in water rental tariff policies. Despite increasing demand for water space due to mariculture trends and high export values, tariffs remain unchanged. The KSOP stated that changes can only be implemented through new regulations from the central government, and the process involves outreach to users. On the other hand, service users have shown

acceptance of this system, although price flexibility based on location and market value could actually provide an opportunity to increase non-tax state revenue (PNBP). This situation demonstrates the need for a dynamic tariff system that remains within the legal framework but is able to address evolving market needs.

Regarding the utilization of water-leased space, all parties stated that its use has been maximized and no land neglect has been observed. However, the speakers, both from the KSOP and service users, agreed on the importance of increased oversight to prevent future misuse or inefficiencies. Measures such as officer briefings, warning letters, and dissemination of the agreement's contents were deemed effective in maintaining compliance. This reflects a shared awareness of the importance of maximizing utilization of state assets. Therefore, a collaborative oversight approach between regulators and users is key to the sustainability of this policy.

Furthermore, regarding the payment scheme, the system *prepayment* and *refinancing* the tariffs are clearly regulated through agreements and contract addenda. Payments are made electronically (Simponi), generally in two to three installments per year, and no discounts are provided for early payment. No companies requested tariff reductions or negotiations, as all users understood that the tariffs were final. This indicates that flexibility exists only in the payment schedule, not the amount. The orderly and transparent payment structure demonstrates that the financial management system within the context of non-tax state revenue (PNBP) from water leases is operating professionally.

While pricing optimization theory offers the potential for negotiation, practice at Institution X Office demonstrates that rates are non-negotiable. National regulations form the primary basis for setting rates, leaving no room for discretion, even for strategic projects or underdeveloped areas. However, from the perspective of service users, there is a natural desire to obtain lower rates, even though they recognize that this cannot be achieved without violating regulations. Administrative procedures, such as the requirement for a travel permit, remain strictly enforced. This reflects a high level of compliance and trust in the system.

Based on the description above, it can be concluded that Institution X has implemented an accountable, standardized, and nationally regulated water lease tariff system. However, to optimize state revenue and create fiscal equity, it is necessary to evaluate the feasibility of implementing risk-based tariffs, a zoning system, and more dynamic market data collection and analysis. A system that adapts to environmental risks, market changes, and tenant characteristics will improve policy efficiency and sustainability.

Water Lease Agreement at Institution X Office

After conducting qualitative data analysis using the stages of data reduction, data presentation, and drawing conclusions, the next stage was to analyze the water lease agreement at the office of institution X with the service user company, where there are 18 binding articles.

The 18-article Water Lease Cooperation Agreement is a comprehensive and systematic legal instrument governing the use of marine space by private parties, particularly Special Terminals and Terminals for Private Use. Each article within this agreement demonstrates a legal structure that is not only based on the principles of government administration but also strictly adheres to state financial governance and the principle of legal certainty in the utilization of state assets in the form of water areas.

Article 1, which contains the basis for implementation, emphasizes that the entire contents of the agreement have strong legal roots, from the law on PNBP to technical regulations such as the Director General's Decree. This is important because it demonstrates that the agreement is not merely an administrative contract, but rather part of the implementation of state authority in maintaining legal and structured non-tax revenues. This is further reinforced by Articles 2 and 3, which clearly define the purpose and scope of water use, including the mention of geographic coordinates indicating spatial precision and certainty of area boundaries.

Furthermore, Articles 4 through 7 describe how technical aspects such as area, boundaries, tariffs, and cost calculations are structured very systematically. The tariff of Rp 2,500/m²/year based on Government Regulation 15 of 2016 demonstrates nominal clarity and dynamic regulations through a tariff change clause. This article demonstrates that the state ensures the principle of legal flexibility can be applied through addenda in the event of changes in policy or technical data, such as area or type of activity.

A crucial aspect of state financial governance and accountability is reflected in Articles 8 and 9, which regulate fees and billing and payment mechanisms using the Simponi Application and Billing Code. This reflects the integration of digital financial systems into the implementation of state agreements and mitigates potential irregularities by minimizing direct contact in the payment process. This is supported by the provisions on consequences in the form of fines in Article 11 for late payments.

Furthermore, articles such as Articles 6, 12, and 13 show that there is a balance between the rights and obligations of both parties, as well as protection of information confidentiality and a mechanism for terminating the agreement. The state can unilaterally terminate the agreement if the user fails to meet the requirements, including environmental obligations and compliance with development permits in the waters. This serves as a form of state control over the misuse of marine space by lessees and embodies the principle of fiscal prudence.

The existence of Article 14 concerning force majeure and Article 16 concerning the resolution of disputes through deliberation or arbitration. The agreement also demonstrates that it was drafted with various operational risks and constructive dispute resolution in mind. This demonstrates that the state also considers the interests of the sustainability and stability of the tenant's investment, while prioritizing the rule of law. Furthermore, Article 15, which affirms the state's release from liability for risks in the field, clarifies the limits of the state's obligations as a provider of space, rather than as an implementer of operational activities. Meanwhile, Articles 17 and 18 strengthen the flexibility and sustainability of the agreement. The addendum serves as a formal instrument to adapt the agreement's contents to evolving technical and regulatory dynamics, while transitional provisions ensure that even if there are legal changes, the agreement can continue to operate with adjustments to the latest provisions. This indicates the existence of legal resilience in the contract structure prepared by KSOP and the Ministry of Transportation.

Overall, the 18 articles in the Water Lease Agreement are not merely administrative documents, but reflect a form of maritime governance that is transparent, accountable, and adaptive to legal dynamics and national development needs. This agreement maintains a balance between the state's interest in safeguarding its water assets as a source of revenue and fiscal responsibility, and the lessee's interest in obtaining legal certainty, operational

flexibility, and formally regulated, limited negotiating space. Through this structure, it can be said that the agreement provides a strong foundation for the sustainable and professional management of marine space leases under the principle of the rule of law.

The Optimization of Non-Tax State Revenue in the Water Rental Section at the Main Office of Institution X Office

The next stage after analyzing the water lease agreement is to analyze the interview results using the concept. Optimization Theory, developed by Philip & Rohde(2006), to maximize profitability through pricing strategies to achieve optimal income.

The results of comprehensive interviews between internal parties at the office of institution X and users of Special Terminal (Tersus) services show that the water rental tariff policy is implemented firmly, uniformly, and consistently based on applicable national regulations, especially PP No. 15 of 2016 and Regulation of the Director General of Sea Transportation HK.103. There is no room for negotiation in setting tariffs, so that all parties are subject to the official tariff of IDR 2,500 per square meter per year without considering other variables such as the type of activity, social contribution, local or global status of the company, or even the level of environmental risk. The tariff policy is fixed (*flat rate*) and can only be adjusted through an addendum mechanism if there are differences in the technical verification results, such as area size, depth, or other administrative errors.

The absence of a risk-based tariff structure creates the potential for adverse selection, where companies with the potential to damage the environment pay the same rates as companies whose operations pose minimal ecological risks. This has implications for unequal responsibility and reduced incentives for companies that have implemented environmentally friendly practices. Without integrating ecological precautionary principles into tariff calculations, the current policy remains linear and less responsive to long-term sustainability aspects. In this context, further evaluation of tariff policies, taking environmental dimensions into account, is essential to create fair costs and incentives for ethical business actors.

On the other hand, acceptance of the tariff policy by all service users indicates a high level of satisfaction and low sensitivity to price. There were no complaints or indications that the applicable tariffs were a barrier to investment or user operations. In fact, the general perception is that the tariffs are considered legal, reasonable, and final. In this case, the risk of losing customers (*lost quote data*) as a result of the tariff being considered very small or even irrelevant, so that the management focus can be shifted to optimizing supervision and improving the quality of service.

In terms of governance, the payment system through the PNPB electronic application has strengthened the transparency and accountability of the process, avoided potential manipulation, and ensured that all transactions are officially recorded. Prepayment allowed but not accompanied by a discount, whereas *refinancing*. This never happened because the tariff structure was considered fair and open to interpretation. This reflects the fact that the tariff structure is not only legally formal but also disciplined and standardized fiscal administration.

Outreach to service users was also conducted professionally through official letters, in-person meetings, and digital media. All changes, if any, were outlined in an addendum, ensuring there were no unilateral or sudden changes, demonstrating that the principles of transparency, participation, and accountability had been fully implemented. All sources,

including service users, demonstrated a strong understanding of the agreement's mechanisms, including the obligation to maximize marine space utilization and the prohibition on abandoning leased areas. Although there were no cases of abandonment, the request for increased oversight remains a crucial concern to ensure the efficiency and accountability of future marine space utilization.

Ultimately, the water rental tariff policy at Institution X's office reflects orderly, professional regulatory practices that rely heavily on central regulations. While this creates a high degree of legal certainty, there is still room for improvement, particularly in incorporating environmental and social variables into the tariff structure to prevent inequality and promote ecological justice. It is hoped that in the future, there will be the development of a risk-based tariff scheme, incentives for environmentally friendly actors, and regular evaluation of existing regulations, an important agenda in realizing more sustainable and equitable water lease governance.

Several strategies can be implemented to optimize non-tax state revenue (PNBP). The first strategy is to implement a CSR environmental risk-based tariff scheme. Currently, tariffs are still applied uniformly without differentiating the level of risk of ecosystem damage from each business sector. In fact, companies with the potential for high environmental impacts should pay higher tariffs than companies with low-risk activities. By adopting a progressive tariff approach based on environmental risk assessments, a progressive tariff approach policy with an additional percentage of environmental remediation costs based on the AMDAL, not only increases fiscal equity but also creates incentives for business actors to carry out more sustainable activities. This strategy can be developed through a collaborative study between the office of Institution X, the Ministry of Environment and Forestry (KLHK), and other technical institutions to determine the risk classification of business sectors objectively.

The second strategy for optimizing non-tax state revenues (PNBP) can also be implemented through strengthening the technical verification system in the field. Verification of area size, water depth, and activity types must be conducted regularly and accurately as they form the basis for tariff determination. Inconsistencies in technical data can lead to shortfalls in state revenue. Therefore, strengthening the competency of technical human resources is crucial.

The use of digital mapping technology and digitization of records are crucial to ensure the validity of field data. A third, equally important strategy is increased oversight of the use of leased space to prevent neglect or misuse of areas that could impact the efficient use of marine space. Institution X's office can implement a periodic evaluation system and issue administrative sanctions against service users who do not maximize their leased space.

In addition, Institution X Office can also innovate through potential cross-sector collaboration to develop incentive policies for companies that actively implement social and environmental responsibility programs, such as providing tariff reductions or procedural convenience in applying for lease permit extensions. With this approach, Institution X Office plays not only an administrative role but also a driver of fair, transparent, and sustainable water governance.

Optimizing non-tax state revenues (PNBP) requires more than simply enforcing existing regulations; it also requires a renewed approach that adapts to environmental dynamics, technology, and the needs of sustainable development. Integrating legal

compliance, technical efficiency, and ecological awareness is key to significantly and sustainably increasing the contribution of the water leasing sector to state revenue.

CONCLUSION

Based on the results and discussion above can be concluded that the Water Lease agreement. The 18 articles in the Water Lease Agreement serve as more than just an administrative document. They reflect a form of maritime governance that is transparent, accountable, and adaptive to legal dynamics and national development needs. This agreement successfully balances the state's interests in securing revenue from water assets and fiscal responsibility, with the interests of lessees who require legal certainty, operational flexibility, and formally regulated negotiation space. Thus, this agreement provides a strong foundation for sustainable and professional management of maritime space leases under the principle of the rule of law.

Tariff Policy and Optimization of Non-Tax State Revenue, the current water lease tariff policy at Institution X Office demonstrates orderly, professional regulatory practices and relies heavily on central regulations, creating a high level of legal certainty. However, there is room for improvement, particularly in integrating environmental and social variables into the tariff structure to prevent inequality and promote ecological equity. To optimize non-tax state revenue (PNBP), proposed strategies include implementing an environmental risk-based tariff scheme where companies with high potential ecological impacts pay higher tariffs, creating fiscal equity and sustainability incentives, and strengthening the system of periodic and accurate field technical verification as the basis for tariff determination to prevent potential revenue shortfalls.

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