

Open Access

Cite this article: Asiah, N., & Wartoyo, F. X. (2024). Post-Pandemic Public Policy Evaluation in The Field of Tourism Based on The Job Creation Law. Global International Journal of Innovative Research, 2(5).

<https://doi.org/10.59613/global.v2i5.155>

Received: April, 2024

Accepted: May, 2024

Keywords:

Tourism, Licensing, policy

Author for correspondence:

Nur Asiah

E-mail: nur.asiah.02021975@gmail.com

Published by:

GLOBAL SOCIETY
PUBLISHING

Post-Pandemic Public Policy Evaluation in The Field of Tourism Based on The Job Creation Law

Nur Asiah, Franciscus X. Wartoyo

Universitas Pelita Harapan, Indonesia

This research examines various public policies implemented by the government in the tourism sector to restore the economy after Covid-19. The presence of the Job Creation Law makes it easier for the public, especially business actors, to obtain business permits from the tourism sector. However, in its implementation there are still many obstacles in the field, apart from that the implementing Government Regulations have not yet been revised. The formulation of the research problem is how to evaluate post-pandemic public policy in the tourism sector?" The aim of this research is to evaluate post-pandemic public policy in the tourism sector. This research method uses normative legal research. The results of this research found that the Job Creation Law in the tourism cluster can provide advantages and disadvantages. The benefits obtained are that the growth of investment and tourism entrepreneurs will be greater because of the ease of licensing. However, there are several obstacles, including the PP supporting this law has not been revised, technology and the availability of human resources to support the long-term sustainability and success of the Online Single Submission system.

© 2024 The Authors. Published by Global Society Publishing under the terms of the Creative Commons Attribution License <http://creativecommons.org/licenses/by/4.0/>, which permits unrestricted use, provided the original author and source are credited.

1. Introduction

For the past three years or so, Indonesia has been facing the coronavirus pandemic that causes the Covid-19 disease. This pandemic began when two residents of Depok City, West Java, tested positive for Covid-19 in March 2020. Since then, the spread of the virus has continued to increase and reached its peak. In fact, Indonesia has recorded more than 50 thousand Covid-19 cases in one day. In addition, the number of active Covid-19 cases in Indonesia has also exceeded 500 thousand cases. The total deaths due to Covid-19 in Indonesia reached 160.49 thousand people, making it the country with the second highest number of Covid-19 deaths after India. (CNN, 2024; Darmawan, 2024).

This outbreak has had a huge impact on various sectors of life, including the tourism sector in Indonesia which is one of the most affected by the Covid-19 pandemic. Since the virus began spreading around the world, restrictive policies and public concerns about travel have resulted in a drastic decline in human crossing volume and flight volume. This resulted in huge losses for the national tourism sector, as thousands of international tourists canceled their trips and domestic tourists also reduced their travel activities.

According to data released by the Ministry of Tourism and Creative Economy (Kemenparekraf) of the Republic of Indonesia, the number of foreign tourist visits to Indonesia in 2020 is very worrying, only reaching 4.052 million people, or down 75% from the number of foreign tourist visits in 2019. Industries related to the tourism sector also experienced a significant decline. Data from the Central Bureau of Statistics shows that throughout 2020, the occupancy rate of paid accommodation in tourism areas only reached 12.67%, while the number of workers affected reached 12.91 million people, with 939 thousand of them having been laid off and 409 thousand people losing their jobs in the tourism sector. (Strategic, 2020).

The restrictions also affect economic transactions that are usually carried out directly, with major repercussions for people who depend on daily income. In Indonesia, many people working in the informal sector such as online motorcycle taxis, construction workers, market vendors, street vendors, and others are directly affected by this restriction. Not only the informal sector, this pandemic also has an impact on the tourism industry, airlines, manufacturing, MSMEs, and others. Communities that depend on medium-sized enterprises and tourist visits are severely disadvantaged by this situation.

Business actors in the tourism sector feel a significant impact, one of which is a decrease in

turnover. There is a decrease in income, especially for those who have micro-scale food and beverage businesses.

During the pandemic, the tourism sector faced major challenges. Foreign tourist visits to Indonesia have decreased drastically, causing losses of almost more than Rp. 374 trillion in 2020. Businesses are also worried about the future of their tourism business in Indonesia.

With improving global health conditions, Indonesian President Joko Widodo has issued Presidential Decree of the Republic of Indonesia (Keppres) Number 17 of 2023 which stipulates the end of the status of the Corona Virus Disease 2019 (COVID-19) pandemic in Indonesia. The Presidential Decree also revoked the COVID-19 public health emergency designation and designated non-natural disasters for the spread of COVID-19 as national disasters.

To restore post-pandemic economic conditions, the government has issued various policies aimed at supporting people's economic recovery in various sectors. One sector that receives special attention is the tourism sector.

Paragraph 13 of Article 67 in Law Number 6 of 2023 concerning Tourism, which is part of the Stipulation of Government Regulations in Lieu of Law Number 2 of 2022 concerning Job Creation, provides significant convenience for the community, especially Business Actors in the tourism sector, related to business licensing. Through the Job Creation Law, deregulation efforts are carried out that aim to simplify the licensing process by making licensing requirements faster, easier, and more integrated. This is done through the Online Single Submission (OSS) system, where business actors can apply and process all their business licenses through one door online. Thus, the Job Creation Law is expected to accelerate the growth of the tourism sector by minimizing bureaucracy and increasing the ease of doing business for business actors in the sector.

The Government Regulation that acts as the implementer of the Job Creation Law regarding Business Licensing in the tourism sector is still in the process of revision and currently still refers to Government Regulation Number 5 of 2021 concerning the Implementation of Risk-Based Business Licensing.

Evi Theresia, a culinary entrepreneur, revealed that her experience in obtaining business licenses still encountered many difficulties. In Yogyakarta, where he runs a culinary business, he found that the service and knowledge of human resources related to the permit processing process was still very low. Many people still do not understand the procedures that must be

carried out, often facing obstacles such as existing systems, problems in applications, and lack of understanding of the mechanisms to be followed (Theresia, 2023).

From data released by the Investment and One-Stop Integrated Services Agency (DPMPTSP), it was revealed that many Micro, Small and Medium Enterprises (MSMEs) in Bantul have not yet taken care of Business License Numbers (NIB). To overcome this problem, DPMPTSP Bantul provides convenience in managing risk-based business permits by involving kapanewon in Bantul. Although there are around 128 thousand MSME actors in Bantul, only 42,379 MSME actors have taken care of NIB according to DPMPTSP Bantul records (Ria, 2024).

Yandri, an innkeeper in the Bogor area, also experienced similar problems related to services from the local government when managing permits. He complained about the lack of ability of the State Civil Apparatus (ASN) in mastering the material, so they had difficulty conveying the information needed. This makes ordinary people in technology find it difficult to carry out the licensing process (Yandri, 2023).

Although there are guidelines for the implementation of risk-based business licensing, it does not mean that the implementation of risk-based business licensing can be carried out without obstacles. In practice, there are still a number of problems in the implementation of risk-based business licensing, especially in the regions. One of the main problems is the lack of ability of business actors to operate information technology, which causes them difficulty in using digital platforms to take care of these permits.

Based on the description of the problem above, the author is interested in researching public policies related to the post-pandemic tourism sector. The chosen research title was "Post-Pandemic Public Policy Evaluation in the Tourism Sector". In this study, the author will evaluate the effectiveness of policies that have been implemented by the government in supporting the recovery of the tourism sector after the Covid-19 pandemic. One of the research focuses is the evaluation of the integration of the Online Single Submission (OSS) system with licensing services in related agencies, as well as the challenges and obstacles faced in its implementation. In addition, this study will also explore the number of OSS operators in mentoring services and the extent of their role in facilitating tourism business actors in managing business licensing. Thus, this research is expected to provide a deeper understanding of the government's efforts in restoring the post-pandemic tourism sector as well as recommendations for future policy improvements.

2. Research Method

According to Aslichati (2008), science is knowledge obtained through the scientific method. This scientific method refers to research carried out with standard steps called scientific research. Because of the importance of research as a process to investigate a particular legal phenomenon or event (Sugiono, 2009), this research uses a normative juridical approach. This approach aims to find compatibility between legal rules and legal norms, between legal norms and legal principles, and between actions with legal norms or legal principles (Marzuki, 2010).

3. Result and Discussion

Human Evaluation of Post-Pandemic Public Policy in the Tourism Sector

As part of national development, it has the potential to make a significant contribution to the economy of a region. During the COVID-19 pandemic, the tourism sector experienced major challenges due to social restrictions that hampered tourism activities. The appeal to stay at home for approximately one year causes tourism players difficulties in running their businesses.

However, along with the improvement of the country's condition and efforts to recover the economy, the government shifted from a survival strategy to a strategy to revive the tourism sector. Tourism is considered as one of the sectors that has great potential in the development and development of an area. Besides being able to contribute to regional income, tourism also opens up employment opportunities for local communities.

In this context, it is important to strengthen cooperation between the government and local communities in tourism development. The tourism sector not only acts as a source of foreign exchange for the country, but can also encourage economic growth and reduce unemployment. Therefore, tourism development should be an integral part of the national development strategy. The development of tourism has the ultimate goal of increasing people's income, which in turn will improve welfare and overall economic growth. The growth of the tourism sector also plays a role in encouraging and accelerating the economic growth of a region. Tourism activities create demand, both in consumption and investment, which in turn will encourage the production of goods and services. Thus, the development of the tourism sector not only has a direct impact on individual incomes and local economic growth, but also contributes significantly to the national economy as a whole.

The recovery of the tourism sector and creative economy has strengthened post-pandemic even though it has not reached pre-pandemic levels. The Central Statistics Agency (BPS) noted that foreign tourist visits (tourists) in the first quarter of 2023 have cumulatively reached 2.5 million visits, an increase of 508.87% compared to the same period in 2022. The Ministry of Tourism and Creative Economy (Kemenparekraf) has also predicted that foreign tourist visits by the end of this year can penetrate approximately 9 million visits (Finance, 2023).

According to Edgell, tourism planning has strengthened the position of tourism policy in development. The tourism planning model includes a vision and mission statement followed by a set of goals, objectives, strategies, and tactics in tourism development. Tourism policy and planning should be able to function effectively as a direction for tourism development of a destination. However, in reality, there are many conflicts of interest at the decision-making level when implementing mutually agreed tourism policies and planning. This causes the development of tourism does not always refer to the policies and planning that have been made.

In order to accelerate the recovery of the national tourism industry, various government supports through the State Budget (APBN) instrument have been deployed. These efforts include the development of tourism villages, providing assistance or incentives to tourism business actors, certifying tourist attractions according to Cleanliness, Health, Safety, and Environment Sustainability (CHSE) standards, and providing Covid-19 vaccination facilities at tourist sites. This all aims to accelerate recovery and strengthen the national tourism industry (Aslichati, 2008).

Efforts made to revive the tourism sector that was slumped during the pandemic have yielded satisfactory results. In 2022, the number of foreign and domestic tourist arrivals has exceeded the set target. The Ministry of Tourism and Creative Economy (Kemenparekraf) noted that in 2022, there were 5.5 million foreign tourist visits, exceeding the target of 1.8-3.6 million visits. Meanwhile, the number of domestic tourist trips reached 800 million, also exceeding the target set at 550 million trips.

The Minister of Tourism and Creative Economy, Sandiaga Salahuddin Uno, stated that high achievements in the tourism sector in 2022 have encouraged the Ministry of Tourism and Creative Economy to double the target in 2023. The Ministry of Tourism and Creative Economy also accelerates the implementation of programs that have been formulated in the

Short and Medium Term Plan (RPJMN) for the 2020-2024 period, focusing on sustainable tourism, increasing competitiveness, creating added value, digital transformation, and increasing added value

Public Policies issued by the government to restore the post-pandemic economy have distinctive characteristics that distinguish it from other types of policies. The specific features inherent in public policy are that they are generally carefully and systematically thought out, designed, and decided upon.

Public policy is formulated and decided by individuals or institutions that have authority in the political system, such as executives, legislatures, judiciary, judges, and administrators. These government officials are considered to have strategic positions and are obliged to take action on behalf of the citizens who have elected them, in accordance with their roles and authorities. Thus, public policy is a government decision that aims to solve problems faced by society, companies, the state, or the political and administrative system.

The concept of public policy is a step taken by the government to face, anticipate, and solve problems in a country or region. The policy is an alternative solution to public issues that require decisions to achieve certain goals.

The tourism sector in Indonesia has great growth potential based on the needs of the evolving times. Indonesia is rich in tourism resources, including cultural diversity and natural beauty, which attract tourists and contribute to the country's economy through foreign exchange receipts.

Muslim Tourism Industry Observer, Jayadi, stated that the presence of the Job Creation Law is important in dealing with the impact of the COVID-19 pandemic on the Indonesian economy. This is necessary to increase economic growth that will have a positive impact on the tourism sector.

Licensing is a commonly used administrative law instrument to restrict individual freedoms. As an instrument, permits serve as a means of regulating people's behavior by directing them to obey the rules set by the ruler. Permits are issued by the government as a means to influence interaction with citizens to be in accordance with policies imposed in accordance with the principle of lawfulness of action (Asiah, 2017). Permits, as State Administrative Decisions

(KTUN), must be based on a legal basis or legitimacy that includes three things, namely authority, substance, and procedure (Sushanty, 2020). Ease in the business licensing process is one of the government's efforts to encourage investment, especially in the tourism sector. This step was taken by the government to provide easier access for the public and business actors in obtaining business licenses in the tourism sector. For the business world, licensing has an important role as a legal basis, a tool to ensure legal certainty, protection of business interests, and as evidence in terms of claims (KPPOD, 2016). Ease in business licensing is part of improving good public services and can provide satisfaction to the community. This is a step to change unsatisfactory public services for the better. This public service is the central point of interaction between the community and the government, and is the implementation of bureaucracy in the field (Sholihah, 2021).

Article 13 Paragraph 67 of Law Number 6 of 2023 concerning the Stipulation of Government Regulations in Lieu of Law Number 2 of 2022 concerning Job Creation provides convenience for the community, especially business actors, in obtaining business licenses in the tourism sector. Several provisions in Law Number 10 of 2009 concerning Tourism that have been amended stipulate the authority of the district / city government to compile and determine the master plan for tourism development, determine tourism destinations, determine tourist attractions, issue business licenses, and regulate the implementation and management of tourism in its territory and carry out promotions.

Article 14 of the Job Creation Law states that tourism businesses include:

1. tourist attraction;
2. Tourism area;
3. tourist transportation services;
4. Travel services;
5. food and beverage services;
6. provision of accommodation;
7. organization of entertainment and leisure activities;
8. organizing meetings, incentive trips, conferences and exhibitions;
9. tourist information services;
10. Tourism consultant services;
11. tour attendant services;
12. Tirta tourism; and
13. Spa.

The importance of a business license is as proof that a business has been recognized by the authorities, as well as a document that states the credibility of the business that can be accounted for. Every business actor must ensure that his business has been equipped with a license set by the government. Previously, the business licensing process in Indonesia was considered inefficient, non-standardized, and not integrated. The presence of the Job Creation Law is intended to overcome these problems. The Job Creation Law proposes various significant changes in an effort to improve the economy, including facilitating and speeding up the licensing process for business actors through one door using the OSS-RBA system.

Government Regulations as a follow-up step to the Job Creation Law related to business licenses still refer to PP Number 5 of 2021 concerning the Implementation of Risk-Based Business Licensing. The government is still in the process of drafting the revised regulation by considering various aspects. Article 6 paragraph (2) of PP Number 5 of 2021 stipulates that the implementation of risk-based business licensing covers various sectors, including tourism.

Issues related to licensing are an important part of public services. Licensing is part of regulations in society that have been established by state administrative authorities through certain procedures. Licensing has a crucial role in the development of the tourism sector. The Ministry of Tourism and Creative Economy (Kemenparekraf) conducted socialization on the ease of making business licenses online for business actors in the tourism and creative economy sectors.

The implementation of Risk-Based Business Licensing in the tourism sector aims to improve the investment ecosystem and business activities by issuing business licenses more effectively, simply, and with transparent, structured, and accountable supervision in accordance with applicable laws and regulations.

Risk-based business licensing in the tourism sector is implemented through an Integrated Online Licensing System with an Online Single Submission Risk Based Approach, referred to as the OSS-RBA System. The OSS-RBA system is an integrated electronic system managed and operated by the OSS Institution under the Ministry of Investment/Investment Coordinating Board (BKPM) for the implementation of Risk-Based Business Licensing.

The issuance of OSS-RBA Government Regulations (PP) provides updates to the pre-existing

OSS system. This updated version of OSS 1.1 is also known as the Online Single Submission Risk Based Approach (OSS RBA). In addition to PP OSS-RBA, the government also issued Government Regulation Number 6 of 2021 concerning the Implementation of Business Licensing in the Regions. The two government regulations serve as guidelines for the implementation of risk-based business licensing, because they have been regulated on matters related to the implementation of risk-based business licensing.

General business licensing through OSS-RBA begins with registration by business actors through oss.go.id website. On the website, businesses will create a username and password to gain access. For Indonesian business actors, the requirement is to have a National Identity Number (NIK), while for foreigners, the requirement is to have a passport number. Both Indonesian and foreigners must have an active email address to create an account on the OSS-RBA website. Furthermore, business actors will enter business fields, including data on business actors and business activities, and upload the required documents. After all data is filled in completely, the system will generate a Business Identification Number (NIB).

Notification will be given to the authorized government agency as the issuer of the business license. If verification is required, the authorized government agency will verify the suitability of the business. The OSS-RBA system will change the status of the application after the verification process is complete with the status approved, incomplete, or rejected. The OSS-RBA system will also send a request to complete the necessary requirements if the status is incomplete. Business actors with low-scale and medium-low scale risks can complete their business license processing at this stage. The law stipulates that business activities that do not have a significant impact on the environment and natural resources or are easy to carry out can start their activities immediately after obtaining the NIB.

Meanwhile, medium-high and high-scale risk business activities are required to have NIB and Business Standard Certificate which will then be issued by the OSS-RBA system. Ministries/agencies/local governments that have the authority will verify the Business Standard Certificate issued by the system and make the Business Standard Certificate issued by the LSU institution as one of the references to verify in the process of issuing risk-based business licenses owned by business actors and supervise these business activities.

Through the OSS system, business actors in the form of business entities and individuals, be it micro, small, medium and large enterprises can easily take care of the licensing process. For

example, Environmental Permits, Building Permits (IMB), and others. Apart from the ease of permits to manage business, the benefits of the OSS system that can be received by business actors include the following:

- a. Facilitate the management of various business licenses both prerequisites for doing business (permits related to location, environment, and building), business licenses, and operational permits for business operations at the central and regional levels with mechanisms for fulfilling commitment to permit requirements;
- b. Facilitating business actors to be able to connect with all stakeholders and obtain permits safely, quickly, and in real time;
- c. Facilitating business actors in reporting and solving licensing problems in one place, and
- d. Facilitating business actors to store licensing data in one business identity (NIB).

The implementation of the One-Stop Integrated Service (PTSP) and Online Single Submission (OSS) systems is part of structural reforms carried out by the government to improve efficiency and effectiveness in business licensing services. Through this reform, the government seeks to reduce bureaucracy and make it easier for business actors to take care of business licenses with the OSS system, the entire business licensing process can be integrated electronically, from the central to regional levels. This allows business actors to take care of their business licenses more quickly and efficiently. The implementation of PTSP and OSS is expected to reduce bureaucratic obstacles that often become obstacles in the licensing process.

The implementation of licensing services through the OSS-RBA system has not reached the desired expectations. Several indicators become obstacles in improving this service. Here are some obstacles in the ease of licensing in the tourism sector:

The implementation of the job creation law still refers to Government Regulation Number 5 of 2021 concerning the Implementation of Risk-Based Business Licensing because there has been no revision of government regulations that provide a more in-depth explanation regarding the regulations or provisions in the law. Therefore, clarity regarding the implementation of the job creation law is still limited to date.

That's right, obstacles such as unstable internet connectivity, lack of understanding of the use of the OSS platform, and the existence of a digital divide are indeed real obstacles in the use of

the OSS-RBA system, especially for micro and small businesses in the tourism sector. Micro and small businesses often have limited resources and access to adequate technology, thus facing difficulties in using digitization systems such as OSS-RBA. Efforts to overcome these obstacles need to be increased so that the utilization of the OSS-RBA system can be evenly distributed and provide maximum benefits for all parties, including micro and small businesses in the tourism sector.

The lack of understanding about digitalization among business actors causes them to tend to choose to continue the licensing process manually and visit government offices.

Lack of qualified human resources can affect skills and adequate technological infrastructure. Uncertain access to the internet can also be an obstacle in sending employment reports to the government. In addition, the lack of understanding about the use of the OSS (Open Source Software) platform also complicates the implementation of this digitization. The public may feel burdened by the different types of surveillance required, causing resistance to the use of OSS systems. This obstacle can be seen from the limited internet access and the lack of information and training provided to users.

There are modes that are not in accordance with regulations in the verification sector, such as the case of karaoke business licenses issued even though they are located close to schools or places of worship. Although the permit has been issued, field conditions show nonconformities. This kind of problem causes problems in the field

4. Conclusion

Economic growth after the COVID-19 pandemic is a shared responsibility. To encourage the acceleration of the people's economy, the government makes sustainable regulations. With the enactment of the 2023 Job Creation Law, it is expected that the government can issue implementing regulations, such as Government Regulations. Since the enactment of the Job Creation Law, its supporting regulations have been continuously revised. This encourages the government to use Government Regulation Number 5 of 2021 concerning the Implementation of Risk-Based Business Licensing as the basis for implementation. Similarly, in the tourism cluster, the government is expected to pass a Government Regulation as an implementation step of the Job Creation Law.

5. References

- Darmawan, Agus Dwi "10 Selected Countries with the Highest Total Covid-19 Deaths in Asia"
<https://databoks.katadata.co.id/datapublish/2022/12/23/total-kematian-covid-19-Indonesia-2nd-in-Asia>. Retrieved 20 April 2024.
- Putra, Aldia "Job Creation Law Revives Investment in the Tourism Sector"
<https://www.suaradewata.com/read/202204220012/uu-cipta-kerja-membangkitkan-investasi-di-sektor-wisata.html> Retrieved 19 April 2024.
- Rachman, Arrijal "Precarious! Economist Until Artist Said Disappointment Question Tax"
<https://www.cnbcindonesia.com/news/20230227122213-4-417256/genting-ekonom-hingga-artist-reveal-disappointment-problem-tax> Retrieved April 15, 2024.
- Indonesia, CNN "Jokowi Publishes Presidential Decree Pluck out Status Covid-19 pandemic"
<https://www.cnnindonesia.com/nasional/20230628121531-20-967519/jokowi-terbitkan-keppres-revoke-status-pandemic-covid-19>. Retrieved 25 April 2024.
- Rahayu, Fuji Puspita. "Implementation of Online Single Submission (OSS) Business Licensing Services at the Investment and One-Stop Integrated Services Office (DPMPTSP) of Samarinda City." *eJournal of Public Administration*, Volume 9, Number 2, 2021: pp. 5018–5032.
- Public Relations, "This is the Presidential Decree on the End of the COVID-19 Pandemic Status in Indonesia" <https://setkab.go.id/inilah-keppres-penetapan-berakhirnya-status-pandemi-covid-19-in-indonesia/> Retrieved 14 April 2024.
- CS, Purwowidhu, "Accelerating in 2023, Indonesian Tourism Prepares to Reach Pre-pandemic Level - Financial Media" <https://mediakeuangan.kemenkeu.go.id/article/show/kian-melesat-di-2023-pariwisata-indonesia-bersiap-menuju-level-prap-andemi> Retrieved 10 April 2024.
- Sholihah, Khoriq Atus. "The Effectiveness of Implementing Online-Based Licensing and Investment Services for Small and Medium Enterprises (Study of the Investment Office and One-Stop Integrated Services of Batang Hari Regency)", Master Thesis of Sulthan Thaha Saifudin State Islamic University, Jambi, 2021.
- Mardiasmo. *Taxation*. 1st ed., cet. 2 (Yogyakarta: Publisher Andi, 2016), p. 34.
- Madelene, Michelle Lucky. "Implementation of the Job Creation Law in Business Licensing for MSMEs", *Nommensen Journal of Business Law*, Volume 01 Number 01 May 2022, pp. 321-329.

- Asiyah, Nur. "Implementation Strategy of Licensing and Administrative Sanctions as Restrictions on Freedom of Action", *Journal of Law Ocean Justice*, Vol. 12, No. 1, 2017, pp. 276-290.
- Jatmiko, Agus Nugroho. "The Effect of Taxpayer Attitudes on the Implementation of Fines, Fiscus Services and Tax Awareness on Taxpayer Obligations: An Empirical Study of Taxpayers." Master's Thesis Diponegoro University, Semarang, 2006.
- Prawitasari, Prita Dyah "Covid-19 Pandemic in Numbers - Katadata Data Analysis." <https://katadata.co.id/analisisdata/62261792b4f93/pandemi-covid-19-dalam-angka>. Retrieved 14 April 2024.
- Rea "Task Force Call ACT Copyright Work Push Increased Investment in Indonesia" <https://www.cnnindonesia.com/ekonomi/20240305133419-971070631/satgas-sebut-uu-cipta-kerja-push-increase-investasi-di-indonesia> Retrieved 14 April 2024.
- Sumarsan, Thomas. *Indonesian Taxation*, ed. 5, cet. 4. (Jakarta: Index, 2017), pp 69-70.
- Ria, Stefani Yulindriani "42 Thousand Bantul MSMEs Don't Have NIB, District Government Accelerates Licensing" <https://jogjapolitan.harianjogja.com/read/2024/03/05/511/1166868/42-ribu-umkm-bantul-yet-have-nib-pemkab-do-acceleration-licensing> Retrieved April 14, 2024.
- KPPOD, Research Team, *Simplification of Business Licensing in the Regions*, ed.1, cet.1 (Jakarta: KPPOD, 2016), pp. 98-99.
- Ismail, Tjip. *Portrait of Local Taxes in Indonesia*, ed. 2, cet. 2, (Jakarta: Kencana, 2018). pp. 11-12.
- Sushanty, Vera Rimbawani, *Textbook of Licensing Law*, cet. 1, (Surabaya: UBHARA Press, 2020), p. 76.
- Indonesian. *Constitution of 1945 Amendment IV*.
- Indonesian. *Tourism Law*, Law No. 10 of 2009, LN No. 68 of 2009, TLN No. 3699.
- Indonesian. *Government Regulation on the Implementation of Risk-Based Business Licensing*, PP No. 5 of 2021.
- Indonesian. *Law on the Establishment of Government Regulations in Lieu of Law Number 2 of 2022 concerning Job Creation into Law*, Law No. 6 of 2023, LN No. 19 of 2023, TLN No. 6755.
- Wartoyo, Franciscus Xaverius dan Teguh Prasetyo. "A Post-Pandemic Recovery Perspective On Implementing Law No. 14 Of 2005", *Legal Protection And Welfare In Education* (2005), hlm. 280.