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NON-TAX STATE REVENUE (PNBP) AND REGIONAL ORIGINAL REVENUE (PAD) FISCAL DUALISM IN BATAM CITY: A COMPARATIVE DESCRIPTION OF THE REVENUE AND BUDGET UTILIZATION OF THE BATAM-INDONESIA FREE ZONE AUTHORITY AND THE BATAM MUNICIPAL GOVERNMENT

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Abstract

The existence of dual managing entities in Batam Island, namely the Batam Municipal Government and the Batam Indonesia Free Zone Authority (BP Batam), creates a unique dynamic of revenue governance within a single jurisdiction. This study aims to analyze and compare the revenue objects of both institutions based on the prevailing legal framework. Employing a normative-juridical approach and a descriptive comparative method, this study dissects the regulations underlying the fiscal authority of each entity. The results reveal the implementation of a dual-track fiscal regime in Batam City. The Municipal Government exercises its fiscal function based on the *lex generalis* principle (Law No. 1 of 2022) through sovereign rights to collect territorially and consumptively oriented Local Taxes and Retributions. Conversely, BP Batam operates under the *lex specialis* regime of the free trade zone (Law No. 44 of 2007) with managerial and proprietary authorities to collect Non-Tax State Revenue (PNBP) through a Public Service Agency (BLU) management pattern based on cost recovery. In conclusion, the harmonization of fiscal authority between regional autonomy and special zone management can be implemented in parallel without negating each other's legal instruments. This condition requires transparency and strengthened institutional coordination to prevent overlapping administrative fees for the public and investors.

Keywords: Regional Autonomy, Free Trade Zone, Local Tax, Non-Tax State Revenue, Dual Track Fiscal Regime

INTRODUCTION

Since its designation as a logistical and operational base to support offshore oil exploration and exploitation by Pertamina in 1970, the foundation was laid for the development of a special economic zone on Batam Island. To refine the project's development on the island, an agency known as the Batam Island Industrial Area Development Authority, or the Batam Authority, was established. The formation of this agency was promulgated through Presidential Decree No. 41 of 1973 concerning the Batam Island Industrial Area. The Batam Authority was tasked with developing and controlling construction and transshipment activities, planning infrastructure needs, managing business permit applications, and ensuring that the administration of licensing and business services in Batam proceeded in an orderly and smooth manner[1]. Due to rapid population growth and the necessity for a local government in Batam, the Batam Administrative Municipality Government was established in 1983 through Government Regulation No. 34 of 1983. Subsequently, to harmonize authority in Batam, the Central Government established a cooperative framework between the Batam Authority and the Batam Administrative Municipality Government via Presidential Decree No. 7 of 1984 concerning the Working Relationship between the Batam Municipality and the Batam Island Industrial Area Development Authority. From this point forward, two managing

[1] Karen Joanne Peachey, "Where There Is Sugar, There Are Ants: Planning for People in the Development of Batam, Indonesia" (the University of British Columbia, 1998).

entities existed: the Batam Administrative Municipality Government and the Batam Authority[23]. The era of Reform emerged, bringing a shift in Indonesia's domestic political landscape. Demands for regional autonomy intensified, leading to the enactment of Act No. 22 of 1999 concerning Regional Government and Act No. 25 of 1999 concerning the Financial Balance between the Central and Regional Governments. Following this, the Batam Municipal Government was formed through Act No. 53 of 1999, thereby affirming the existence of two governing authorities in Batam[4]. In 2007, the Batam Authority transformed into the Batam-Indonesia Free Zone Authority or BP Batam; this was stipulated by Government Regulation No. 46 of 2007 concerning the Batam Free Trade Zone and Free Port[5]. To regulate BP Batam's revenue sources, specific provisions were outlined in Act No. 44 of 2007 concerning Free Trade Zones and Government Regulation No. 6 of 2011 concerning Financial Management in the Free Trade Zone and Free Port Management Agency of Batam.

With these two statutory provisions, Batam City houses two entities possessing the authority to collect revenue: the Batam Municipal Government and BP Batam. Currently, the Batam Municipal Government's revenue is regulated under Act No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, followed by Government Regulation No. 35 of 2023 concerning General Provisions on Regional Taxes and Regional Retributions[6]. Meanwhile, BP Batam is governed by Act No. 44 of 2007 concerning Free Trade Zones and Free Ports, and Government Regulation No. 41 of 2021 concerning the Implementation of Free Trade Zones and Free Ports.

Table 1 Regulatory Framework of Regional Tax and Retribution

No	Regulatory Level	Issue Number and Year Published	Regulatory Title	Main Focus regarding Regional Finance/Revenue
1	Act	Act No 1 of 2004	State Treasury	Serves as the philosophical foundation and basic principle of state financial management, including budgeting, execution, and financial accountability arrangements, which are also adopted in regional financial governance.
2	Act	Act No 1 of 2022	Financial Relations between the Central Government and Regional Governments	The primary foundation (legal basis) for regional financial management, encompassing the division of affairs, regional revenue sources (PAD, Balancing Funds, etc.), as well as regional deficit and borrowing limits.

[2] Francis E Hutchinson, "Rowing Against the Tide? Batam's Economic Fortunes in Today's Indonesia" (Singapore: ISEAS - Yusof Ishak Institute, 2017).
[3] Bangkit A Wiryawan, "Addressing Innovation Competitiveness of Batam Free Trade Zone: What Went Wrong?," in *International Conference on Social and Political Issues (ICSPI 2016)*, 2018, 104–14, https://doi.org/10.18502/kss.v3i10.2907.
[4] Amsakar Achmad et al., "Implementation of Ex-Officio Policy on The Development of Batam Free Trade Zone and Free Port Area," *Journal of Governance* 9, no. 4 (2024): (829-846, https://doi.org/10.31506/jog.v9i4.29678.
[5] Nankyung Choi, "The SEZ Plan for Batam, Bintan, and Karimun: Looking Back and Ahead" (Singapore, 2007).
[6] Sinta Devi Ambarwati, Sudarsono, and Shinta Hadiyantina, "Policies to Control and Evaluate Regional Regulations on Taxes and Levies in Indonesia: Re-Centralisation?," *Media Hukum* 30, no. 1 (2023), https://doi.org/10.18196/jmh.v30i1.14172.

No	Regulatory Level	Issue Number and Year Published	Regulatory Title	Main Focus regarding Regional Finance/Revenue
3	Government Regulation	Gov Reg No. 35 of 2023	General Provisions on Regional Taxes and Regional Retributions	The technical implementing regulation of the Central and Regional Financial Relations Law (HKPD) which nationally regulates the types of taxes, retributions, tariffs, objects, subjects, and procedures for collecting regional taxes and retributions.
4	Regional Regulation	Regional Reg of. Riau Island Province No. 1 of 2024	Regional Taxes and Regional Retributions	Adjusts and establishes the types of taxes and retributions under the authority of the Riau Islands Province (including the Batam City area), along with specific tariffs applicable at the provincial level.
5	City Regional Regulation	Regional Reg of Batam No. 1 of 2024	Regional Taxes and Regional Retributions	City-level operational regulation detailing the types, tariffs, and collection mechanisms for taxes and retributions under the authority of Batam City, serving as the main source of Batam City's Regional Original Revenue (PAD).

The issuance of Government Regional No. 35 of 2023 triggered regions to align their regional regulations. This is evident from the issuance of Riau Islands Provincial Regulation No. 1 of 2024 and Batam City Regulation No. 1 of 2024, which represent the latest adjustments to optimize Regional Original Revenue (PAD) in accordance with the authority granted by Law 1/2022 on Regional Fiscal Relations.

Table 2 Regulatory Framework of Free Trade Zone Non-Tax State Revenue

No	Regulatory Level	Issue Number and Year Published	Regulatory Title	Main Focus regarding Regional Finance/Revenue
1	Act	UU No 1 of 2004	State Treasury	Serves as the philosophical foundation and basic principle of state financial management, including budgeting, execution, and financial accountability arrangements, which are also adopted in regional financial governance.

No	Regulatory Level	Issue Number and Year Published	Regulatory Title	Main Focus regarding Regional Finance/Revenue
2	Act	Act No 44 of 2007	Enactment of Government Regulation in Lieu of Law No. 1 of 2007 concerning Amendments to Law No. 36 of 2000 concerning Free Trade Zones and Free Ports into Law	The main legal basis for the existence of Free Trade Zone – Free Port (including Batam). Grants' special authority to BP Batam to manage the zone, utilize assets, and collect revenues (rent, retributions, services) as part of the zone authority's functions.
3	Government Regulation	Gov Reg No. 23 of 2005 *Juncto* with Gov Reg No. 74 of 2012	Financial Management of Public Service Agencies	Regulates the macro financial management pattern of Public Service Agencies (BLU). Provides flexibility to BLUs (including BP Batam) in managing revenues and expenditures, exceptions from general state treasury provisions, and procedures for determining and revoking BLU status.
3	Government Regulation	Gov Reg No 6 of 2011	Financial Pattern of the Batam Free Trade Zone and Free Port Management Agency	Specific regulation establishing BP Batam as an entity implementing the BLU Financial Management Pattern (PPK-BLU). Details BP Batam's revenue sources (asset utilization, business services, cooperation, and grants), revenue deposit mechanisms, and the use of reserve funds.
4	Government Regulation	Gov Reg No 41 of 2021	Implementation of Free Trade Zones and Free Ports	Comprehensive refinement of FTZ-FP governance. Regulates BP Batam's funding sources, zone asset management, and BP Batam's authority to determine and collect Non-Tax State Revenue (PNBP) or service tariffs within the zone.

No	Regulatory Level	Issue Number and Year Published	Regulatory Title	Main Focus regarding Regional Finance/Revenue
5	Ministry Regulation	PMK No. 129/PMK.05/2020 ***jo.*** PMK No. 202/PMK.05/2022	Guidelines for Public Service Agency Management	Technical operational guidelines for BLU financial management. Covers procedures for drafting the Business and Budget Plan (RBA), financial reporting, cash management, minimum service standards, and internal controls that BP Batam must comply with as a Public Service Agency (BLU).
6	Ministry Regulation	PMK No. 195/PMK.05/2022	Service Tariffs of the Public Service Agency of the Batam Free Trade Zone and Free Port Management Agency	Specific technical regulation determining the nominal amount or percentage of service tariffs (e.g., land rent, port service retributions, clean water services, etc.) that serve as BP Batam's operational revenue sources.

BP Batam occupies a unique position. On one hand, it is the managing authority of the Batam Free Trade Zone and Free Port based on Government Regulation No 46 of 2007. On the other hand, in terms of financial governance, it operates as a Public Service Agency (BLU) based on Government Regulation 23 of 2005 *juncto* Government Regulation 74 of 2012 and is specifically regulated by Government Regulation 6 of 2011. BP Batam's regulatory framework is designed to provide flexibility in managing its revenue; it is not required to deposit all revenues directly into the state treasury but can utilize them directly to finance operational and zone development activities in accordance with the approved the business and budget plan, while remaining within the corridor of accountability and strict supervision from the Ministry of Finance[7]. Because both the Batam Municipal Government and BP Batam can collect revenue within the same area—namely Batam City, this study aims to analyze the revenue objects from a descriptive-comparative perspective to identify the revenue objects of these two entities in Batam City. Researchers posit two inquiries: what are the types and sources of revenue for the Batam Municipal Government (Regional Taxes) and BP Batam (PNBP), and what are their respective magnitude trends.

METHOD

This study employs a normative legal research method (juridical-normative) with a descriptive-comparative approach. This approach was selected to thoroughly examine, analyze, and compare the legal foundations[8] and characteristics of the revenue objects of the two governance entities in Batam City: the Batam Municipal Government and the BP Batam. The main focus of this research is to explore the dualism of fiscal authority operating side-by-side based on the *lex generalis* regime of regional autonomy and the *lex specialis* regime of free trade zones. The research utilizes secondary data derived from primary and secondary legal materials. Primary legal materials consist of the hierarchy of relevant legislation, including Act No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Government Regulation No. 35 of 2023, Batam City Regional Regulation No. 1 of 2024, Act No. 44 of 2007 concerning Free Trade Zones, and Government Regulation No. 41 of 2021. Data collection is conducted through library research techniques by tracing normative literature, regulations, and applicable financial governance policy documents. Data analysis is carried out comprehensively and

[7] Kementerian Luar Negeri, "Optimalisasi Pengembangan Kawasan Perdagangan Bebas Dan Pelabuhan Bebas," *Badan Strategi Kebijakan Luar Negeri*, vol. 7 (Jakarta, 2022).
[8] Nurul Qamar and Farah Syah Rezah, *Metode Penelitian Hukum: Doktrinal Dan Non-Doktrinal*, ed. Abd Kahar Muzakkir and Faisal Rahman (Makassar: Social Politic Genius (SIGn), 2020); Nur Solikin, *Pengantar Metodologi Penelitian Hukum* (Pasuruan: Penerbit Qiara Media, 2021); Suyatno, *Metode Penelitian Hukum: Pengantar Penelitian Normatif, Empiris Dan Gabungan* (Gresik: Unigres Press, 2022).

qualitatively, involving data reduction, regulation systematization, and fiscal instrument categorization. The collected data is analyzed to map the characteristics of revenue objects between the Batam Municipal Government's tax base, which relies on regional sovereignty (*sovereign right*), and BP Batam's Non-Tax State Revenue (PNBP), which is based on managerial management rights (*proprietary*). Conclusions are drawn using deductive reasoning to produce a synthesis regarding the harmonization of public financing governance of both entities.

RESULTS AND DISCUSSION

A. Batam Municipal Government Revenue

Within the regulatory framework, the objects of regional taxes and retributions in the Municipal Government are generally regulated under Act 1 of 2022 and Government Regulation 35 of 2023.

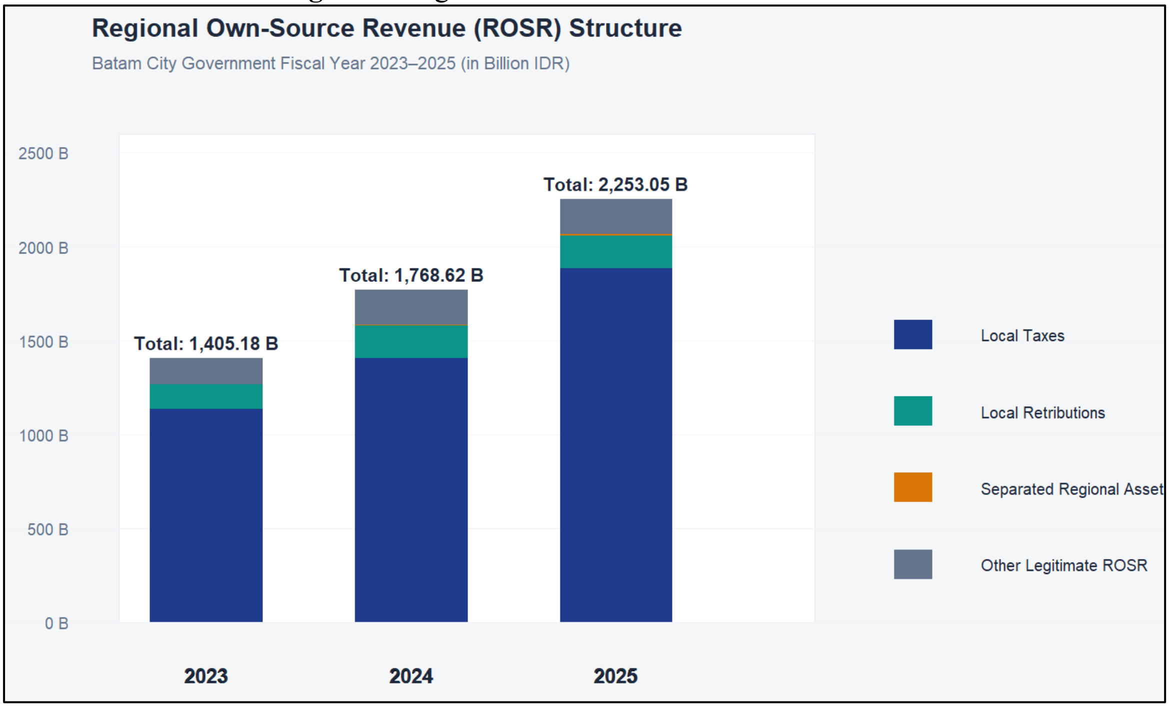
Table 3 Regional Tax and Retribution in Batam

Type of Tax/Retribution	Category	Object	Subject
PBB-P2 (Rural and Urban Land & Building Tax)	Regional Tax	Land and/or buildings owned, controlled, and/or utilized	Individual or Entity
Advertisement Tax	Regional Tax	Execution of advertisements	User
Groundwater Tax (PAT)	Regional Tax	Extraction and/or utilization of groundwater	Individual or Entity
Vehicle Tax Surcharge (Opsen)	Regional Tax - Surcharge	Additional Base of Vehicle Tax	Vehicle Owner
Vehicle Title Transfer Fee Surcharge (Opsen)	Regional Tax - Surcharge	Base of Title Transfer Fee	Vehicle Buyer
Duty on the Acquisition of Land and Building Rights	Regional Tax	Acquisition of rights over land and/or buildings	Individual or Entity
Certain Goods and Services Tax	Regional Tax	Food/beverage, electricity, hotel services, parking services, entertainment services	End Consumer
Non-Metallic Mineral and Rock Tax	Regional Tax	Extraction of non-metallic minerals and rocks	Individual or Entity
Swallow's Nest Tax	Regional Tax	Ownership and/or control of swallow's nests	Individual or Entity
General Service Retribution	Regional Retribution	Public interest services (on-street parking, waste, health, etc.)	Service User

Type of Tax/Retribution	Category	Object	Subject
Business Service Retribution	Regional Retribution	Commercial-oriented services (markets, terminals, auction sites, etc.)	Service User
Specific Licensing Retribution	Regional Retribution	Licensing services (IMTA, PBG)	Permit Applicant

Referring to Act No. 1 of 2022 and its derivative, Batam City Regional Regulation No. 1 of 2024, the revenue structure of the Batam City Government is territorial and consumptive in nature. The revenue objects are focused on public economic activities, consumption, and property ownership within the scope of basic public services. The Batam Municipal Government exercises its authority based on the *lex generalis* of regional autonomy rooted in Act 23 of 2014, Act 53 of 1999, and Act 1 of 2022, which is manifested in Batam City Regional Regulation No. 1 of 2024. The Batam Municipal Government holds authority over general governance, public services, and territorial and consumptive-based regional fiscal matters, where the objects of collection are consumption activities, citizens' property ownership, and the utilization of public services. Based on a regulatory review, particularly of Act No. 1 of 2022, Government Regulation No. 35 of 2023, and their local manifestation in Batam City Regional Regulation No. 1 of 2024, the revenue structure of the Batam City Government is juridically classified into two main fiscal instruments: Regional Taxes and Regional Retributions. Regional taxes are collected based on regional sovereignty (*sovereign right*) without direct counter-performance[9]. Meanwhile, retributions are collected based on the provision of specific services or licenses that provide direct benefits to the payer.

Figure 1 Regional Own-Source Revenue Structure



In the governance of Batam, the Batam Municipal Government exercises its authority based on the principle of attribution from laws that constitute *lex generalis*, namely Act No. 23 of 2014 concerning Regional Government, Act No. 53 of 1999 concerning the Establishment of Batam City, and Act No. 1 of 2022 on Regional Fiscal matters. Juridically, the issuance of Batam City Regional Regulation No. 1 of 2024 is an implementation of the principle of legality in the collection of taxes and retributions (*nulla poena sine lege* in the fiscal context: no collection without

[9] Kadar Pamuji et al., "Understanding the Legal Politics of Regional Tax Regulations : Navigating Regional Autonomy in Post-Tax Reform in Indonesia," *Volksgeist* 8, no. 40 (2025): 521–38, https://doi.org/10.24090/volksgeist.v8i2.12341.

a legal basis). This regional regulation functions as an executing regulation that translates the abstract norms in the Act No 1 of 2022 and Government Regulation 35 of 2023 into concrete norms executable within the Batam City territory, guaranteeing legal certainty for the public and business actors. An analysis of the characteristics of revenue objects indicates that the Batam Municipal Government's tax base relies on two principles of economic law. The first is the territorial principle relating to location. In constitutional law, this affirms the Batam Municipal Government's sovereignty over its administrative territory. The Batam Municipal Government has the right to levy taxes on wealth located within its jurisdiction to finance the region's infrastructure. The second is the consumptive principle related to economic activities, such as the Certain Goods and Services Tax (PBJT), which targets end consumers. Philosophically, this aligns with the benefit principle and the ability to pay principle.

One of the most significant juridical findings is the inclusion of the Vehicle Tax Surcharge (*Opsen PKB*) and the Vehicle Title Transfer Fee Surcharge (*Opsen BBNKB*) as revenue sources for the Batam Municipal Government. Legally, a surcharge (*Opsen*) is not a new type of tax, but rather a direct revenue-sharing mechanism from the Province to the Regency/City without passing through the State Treasury. The implementation of Batam City Regional Regulation Number 1 of 2024 as an executing regulation of the Act 1 of 2022 and Government Regulation 35 of 2023 affirms the fulfillment of the legality principle (*nulla poena sine lege*) in the governance of regional fiscal authority. Juridically and normatively, the restructuring of Batam Municipal's Regional Original Revenue (PAD) into the categories of Regional Taxes and Regional Retributions reflects the strengthening of regional sovereignty (*sovereign right*) based on the *lex generalis* authority of the regional government law. The existence of this concrete norm not only provides legal certainty and compliance with collection instruments for its citizens but also solidifies the independence of financing the provision of basic public services within the jurisdiction of Batam City. Viewed from the characteristics of its revenue objects, the Batam Municipal Government's tax base demonstrates a strong dependency on territorial (wealth-based) and consumptive (consumption-based) principles. The orientation of taxes such as PBJT and PBB-P2, up to public service retributions, proves that regional fiscal collection rests on the benefit principle and the ability to pay derived from the local community's economic activities. Conceptually, the addition of the PKB and BBNKB Surcharge (*Opsen*) mechanism is a highly strategic normative finding; this instrument cuts through inter-governmental transfer bureaucracy via a direct revenue-sharing scheme from the province without altering the taxpayer's administrative burden. This integrated fiscal construction emphasizes the Batam City Government's role in optimizing domestic economic potential to sustainably support infrastructure development and regional fiscal capacity.

B. Batam-Indonesia Free Zone Authority (BP Batam) Revenue

BP Batam exercises its authority based on a *lex specialis*, namely Act 44 of 2007, Government Regulation 41 of 2021, and Government Regulation 46 of 2007 concerning the Batam free trade zone and free port. This authority is managerial and proprietary (management rights) in nature. Its revenue objects are Non-Tax State Revenues (PNBP) derived from the state's controlling rights over assets (land/building rent) and commercial business services[10] provided (Table 4). BP Batam implements the Public Service Agency Financial Management Pattern (PPK-BLU) in accordance with Government Regulation No. 6 of 2011 and Ministry of Finance Regulation No. 195/PMK.05/2022.

Table 4 BP Batam Non-Tax State Revenue Objects

Service Category	Service Object
Hospital Services	Health & Medical Services (BP Batam Hospital)
Land Allocation & Administrative Services	Land allocation services, land allocation extension, land allocation renewal services.
Drinking Water Supply System (SPAM) Services	Drinking water management & treatment

[10] Erliza Oktari, "Administrative Reform of Batam Indonesian Free Zone Authority (BIFZA) in Implementing Free Trade Zone (FTZ) in Batam City Indonesia," *Public Policy and Administration Research* 4, no. 1 (2014): 1–8.

Service Category	Service Object
	services, drinking water administration and distribution services.
Port Services	Port service operations (mooring, anchorage, stevedoring, terminals, etc.)
Airport Services	Airport operations and services
Goods Traffic & Investment Licensing Services	Export-import licensing
Support Services	Data & Information System Management, Building Planning, Asset Facility Utilization, Environmental Management, and Zone Infrastructure Utilization

Based on juridical findings, BP Batam's revenue objects are categorized as PNBP managed through the Public Service Agency Financial Management Pattern (PPK-BLU) scheme. From an administrative law perspective, BP Batam's authority to collect PNBP is an attribution from the Central Government to BP Batam; the categorization of these services possesses the following juridical justifications:

- **Land Allocation and Administrative Services (Management Rights)** Legally, land within the KPBPB area holds the status of Management Right Land (HPL) controlled by the State. BP Batam, as the managing authority, acts as a state representative to allocate usage rights or building rights upon the HPL. The revenue received (land rent) is not a tax, but rather civil/administrative compensation for the use of state facilities.
- **Port and Airport Services** The authority to collect revenue for mooring, anchorage, stevedoring, and terminal services is rooted in BP Batam's function as a port and zone authority. From a legal perspective, this is a form of cost recovery and maintenance for public facilities operated commercially. The tariffs are strictly regulated through Ministry of Finance Regulation No. 195/PMK.05/2022, which ensures that this collection is transparent, measurable, and not arbitrary, thereby fulfilling the Principle of Legal Certainty.
- **Goods Traffic & Investment Licensing Services** Revenue collection related to licensing (export-import) is legally qualified as an administrative service fee, not a tax.
- **Public Services** The provision of health services (BP Batam Hospital) and drinking water system that generate revenue places BP Batam in the position of a public service provider implementing business efficiency principles.
- **Support Services** The provision of services for data management, building planning, infrastructure utilities, environment, and asset utilization.

BP Batam's juridical position, which is based on the *lex specialis* principle (Act No. 44 of 2007, Government Regulation No. 41 of 2021, and Government Regulation No. 46 of 2007 concerning of Free Trade Zone), provides the basis for an authority that is managerial and proprietary in managing the Batam Free Trade Zone and Free Port (FTZFP). Distinct from the Regional Original Revenue (PAD) structure based on fiscal sovereignty (*sovereign right*), all of BP Batam's revenue objects are normatively qualified as Non-Tax State Revenues (PNBP). The implication of this authority attribution from the central government legitimizes BP Batam to exploit the state's controlling rights over assets such as land with Management Right (HPL) status as well as the provision of zone infrastructure facilities through financing schemes based on civil compensation (user-charges) and administrative service fees.

The implementation of the Public Service Agency Financial Management Pattern (PPK-BLU) based on Government Regulation No. 6 of 2011 and Ministry of Finance Regulation No. 195/PMK.05/2022 reinforces BP Batam's operational flexibility in integrating public service functions with business efficiency[11]. The diversification of services encompassing ports, airports, drinking water system, and health facilities (BP Batam Hospital) demonstrates the effectiveness of the cost recovery mechanism in maintaining commercial public assets. The strict tariff determination within the Ministry of Finance Regulation framework not only fences the institution's operations to prevent arbitrary charging in accordance with the Principle of Legal Certainty but also directs the governance of BP Batam's PNBP as the primary driver of investment growth and zone competitiveness in an accountable manner.

CONCLUSION

This study affirms the existence of a dual-track fiscal regime in Batam City that strictly separates the fiscal authority of the Batam Municipal Government and BP Batam based on their underlying legal regimes. The Batam Municipal Government executes its fiscal functions based on *lex generalis* through regional sovereignty (*sovereign right*) utilizing Regional Tax and Regional Retribution instruments that are territorially and consumptively oriented. Conversely, BP Batam operates under the *lex specialis* regime of a Free Trade Zone utilizing managerial and proprietary authority based on Non-Tax State Revenues (PNBP) through the Public Service Agency Financial Management Pattern (PPK-BLU). The integration of the tax surcharge (*Opsen*) for the City Government and the cost recovery-based user-charge scheme for BP Batam proves to be a strategic juridical instrument in guaranteeing legal certainty and the efficiency of public financing governance in their respective jurisdictions. Theoretically and practically, the dualism of this revenue structure proves that the harmonization of fiscal authority between regional autonomy authorities and special zone managers can be achieved without mutually negating each other's legal sovereignty instruments. Its policy implications demand greater transparency in governance and stronger institutional coordination to prevent the re-centralization of authority or overlapping fees for business actors and the public. This study is limited to a juridical-normative analysis of the structure and basis of legal certainty of revenue objects. Therefore, subsequent research is recommended to empirically examine the empirical economic impact of this revenue dualism integration on investment growth rates, collection efficiency, and long-term regional fiscal independence.

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