



Submission of an original research article to The Seybold Report

Lukman Arif <lukman_arif.adneg@upnjatim.ac.id>
To: editor@seyboldreport.org

Thu, Jan 05, 2023 at 5:45 AM

Dear Editor-in-Chief,

My name is **Lukman Arif** as the corresponding author for this article

We would like to submit the enclosed manuscript entitled "**Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks**", which we wish to be considered for publication in "**The Seybold Report**".

No conflict of interest exists in the submission of this manuscript, and manuscript is approved by all authors for publication. We would like to declare on behalf of my co-authors that the work described was original research that has not been published previously, and not under consideration for publication elsewhere, in whole or in part. All the authors listed have approved the manuscript that is enclosed.

Due to their responsibilities to provide certain infrastructure and services, public authorities have been crucial to the competitiveness of the tourism sector. This has implications and incurs additional expenses, that may be covered by execution fees on fiscal instruments. This study aims to analyze the potential income of commercial recreation and amusement parks in the city of Surabaya, the constraints in determining potential retribution for commercial recreation and amusement parks, and the efforts made to increase the potential for retribution for commercial recreational and amusement parks. This study employs a qualitative approach that takes the form of a case study in terms of its research methodology. Data collection techniques were carried out in several ways including observation, interviews, documentation, and audiovisual. This study revealed that income fluctuates from year to year, experiencing both rises and falls. The highest potential was in 2017 with 100, 58% of IDR 78.468.071.593,00 and the lowest was in 2015 with 94,05% of IDR 53.608.360.804.m97. Throughout this fiveyear period, average receipts have exceeded the aim. The cost of expenditure is always more than the cost of its income, therefore economic efficiency in tax revenue has never been principled efficiency. Because its implementation is in conformity with Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution, it is considered to have the potential to be suitable as a source of revenue for the region. I hope this paper is suitable for "**The Seybold Report**".

Thank You very much

We are looking forward to your kindly response soon.

Universitas Pembangunan Nasional Veteran Jawa Timur, Indonesia.

Email : Lukman Arif <lukman_arif.adneg@upnjatim.ac.id>

 **Lukman Arif-SEYBOLD - Regional Retribution Policy Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks_(Eng).docx** 2.3M



Lukman Arif <lukman_arif.adneg@upnjatim.ac.id>

Paper Submission #TSR_A38 : Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks

The Seybold Report <editor@seyboldreport.org>

Fri, Jan 06, 2023 at 8:23 AM

To : lukman_arif.adneg@upnjatim.ac.id

Submission Confirmation.

Your paper has been successfully submitted. Please note your 'Paper Submission #' and quote it in all correspondence ---in the email subject line--with this Journal email: editor@seyboldreport.org, Allow 2 to 4 weeks for the review process to be completed. You will be notified via email.

The Editor**Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks****Lukman Arif**

Universitas Pembangunan Nasional Veteran Jawa Timur, Indonesia

Enter your email: lukman_arif.adneg@upnjatim.ac.id**Your Country:** Indonesia**Title of Your paper :** Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks

Original Contribution : Due to their responsibilities to provide certain infrastructure and services, public authorities have been crucial to the competitiveness of the tourism sector. This has implications and incurs additional expenses, that may be covered by execution fees on fiscal instruments. This study aims to analyze the potential income of commercial recreation and amusement parks in the city of Surabaya, the constraints in determining potential retribution for commercial recreation and amusement parks, and the efforts made to increase the potential for retribution for commercial recreational and amusement parks. This study employs a qualitative approach that takes the form of a case study in terms of its research methodology. Data collection techniques were carried out in several ways including observation, interviews, documentation, and audiovisual. This study revealed that income fluctuates from year to year, experiencing both rises and falls. The highest potential was in 2017 with 100, 58% of IDR 78.468.071.593,00 and the lowest was in 2015 with 94,05% of IDR 53.608.360.804.m97. Throughout this fiveyear period, average receipts have exceeded the aim. The cost of expenditure is always more than the cost of its income, therefore economic efficiency in tax revenue has never been principled efficiency. Because its implementation is in conformity with Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution, it is considered to have the potential to be suitable as a source of revenue for the region.

Suggested Reviewer : editor@seyboldreport.org**Ethical Clearance:** no

Ethical Clearance details: The ethical clearance is not issued as both authors are experts on this field and would like to share their study based on their experience. The authors guarantee and commit that there is no conflict of interest appears on this study. both of them agree to publish it on this journal.

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Declaration: the paper submitted is an original unpublished piece of work by the authors. Further the requirements of the journal,its terms and conditions have been met.: I declare this statement to be true

CHECK: English Language Standards: This paper has a High English standard

English Edit Service Invoice #: ---



Lukman Arif <lukman_arif.adneg@upnjatim.ac.id>

Paper Submission #TSR_A38 : Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks

The Seybold Report <editor@seyboldreport.org>

Thu, Jan 27, 2023 at 11:45 AM

To : lukman_arif.adneg@upnjatim.ac.id

Dear Respected Author,

It's my great pleasure to inform you that your paper encoded "#TSR_A38" has been reviewed by our selected reviewers and editors and will be accepted for publishing in **Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks** after moderate revision. The following attachments are sent with regards to you. Kindly revise the manuscript according to reviewer's comments, edited article and specially from Authors Instruction standpoint and submit the revised manuscript within a week.

Please:

- Indicate the corresponding author
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If there is anything else, let me know.We appreciate your interest in **The Seybold Report**

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**With Kind Regards,
The Seybold Report****The Seybold Report**Website: <https://seyboldreport.org/>Email: editor@seyboldreport.org-----
[Kutipan teks disembunyikan] **article text_#TSR_A38_NZHQ.docx** 2.34M

28/01/2023

Paper Submission #TSR_A38 : Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks



Lukman Arif <lukman_arif.adneg@upnjatim.ac.id>

Paper Submission #TSR_A38 : Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks


Lukman Arif <lukman_arif.adneg@upnjatim.ac.id>
To: editor@seyboldreport.org

Fri, Jan 28, 2023 at 7:20 AM

Dear Editor,

Thank you very much for your valuable advises.
We have already accomplished to revised the manuscript as your instructions as attached. Please kindly check and inform us the result in advance.
Please let me know if you need further assistance. We are looking forward to hearing from you soon

[Kutipan teks disembunyikan]

 **article text_#TSR_A38_NZHQ.docx** 2.40M



Acceptance letter

The Seybold Report <editor@seyboldreport.org>

Tue, Feb 07, 2023 at 8:35 AM

To: lukman_arif.adneg@upnjatim.ac.id, editor@seyboldreport.org

Dear Lukman Arif

It's my pleasure to inform you that, after the peer review, your paper, "**Regional Retribution Policy: Analysis of Revenue Potential at Recreation Areas and Commercial Amusement Parks**" has been **ACCEPTED** to publish with **The Seybold Report**. Your article will be published on **2023, Vol. 18, No. 2**, on page **647-663** of **The Seybold Report** ISSN 1533-9211.

There is a **Publication fee that should be paid in advance** for the article. The publication fee will include the following.

1. Article process fee
2. Article formatting fee that includes the figures and tables adjustment
3. Expert Opinion, if required
4. Make it according to the journal's requirement
5. Reference correction, if required
6. Translation of sentences if required

I believe that our collaboration will help to accelerate the global knowledge creation and sharing one step further. now waiting your article fee in order to process. Please do not hesitate to contact me if you have any further questions.

Thanks

With Kind Regards,
The Seybold Report

The Seybold Report

Website: <https://seyboldreport.org/>

Email: editor@seyboldreport.org

1 attachment

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