

Regulations of Levy for Foreign Tourists to Protect Bali's Culture and Natural Environment

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ABSTRACT: The enactment of Bali Provincial Regulation Number 6 of 2023 concerning Retribution for Foreign Tourists for the Protection of Balinese Culture and the Natural Environment is a legal effort undertaken by the Bali Provincial Government to preserve customs, traditions, arts and culture, local wisdom, and the natural environment that are Bali's tourist attractions. Although this regulation has a strong legal basis, such as Law Number 15 of 2023 concerning the Province of Bali and Law Number 10 of 2009 concerning Tourism, there are problems in the formulation of general and non-specific norms, particularly in Articles 3 and 9. Phrases such as "cultural protection" and "local wisdom" still contain broad and multi-interpretable meanings, and are not further explained in the explanations of each article, which only state "quite clear." This has the potential to create legal uncertainty, abuse of authority, and injustice in the management of foreign tourist retribution proceeds. This study uses a normative juridical approach with a systematic and restrictive interpretation method (interpretation of limitations) based on the theory of legal discovery and legal protection by Philipus M. Hadjon. The results of the study indicate that legal reform is needed through the concretization of norms and the preparation of implementing regulations in the form of a Governor's Regulation so that the management of retribution funds can be carried out professionally, transparently, and accountably in order to achieve the principles of legal certainty, justice, and benefit.

KEYWORDS: Foreign Tourist Levy, Cultural Protection, Environmental Protection, Normative Ambiguity, Legal Reform

I. INTRODUCTION

Traditional villages are inseparable from the culture that arises or is born within the scope of the village. Therefore, traditional villages and culture have a very close relationship by showing the identity of the traditional village so that it can become a tourist attraction, such as in the province of Bali where culture is part of the life of the Balinese people. Balinese culture is the most dominant attraction in the development of tourism in Bali, this can be realized because the Balinese people always introduce, preserve and improve the quality of tourist objects and destinations maintaining the norms and values of religious culture and Balinese natural life. Bali is identified with the culture and customs owned by its people. One of the main cultural supports in Bali is the Traditional Village. Balinese culture is one of the very unique cultures of the Archipelago with a distinctive identity. This identity is a weave of physical, institutional, and local thought styles, integrated with belief systems, communities, and philosophies. Values such as harmony, spirituality, aesthetic appreciation, solidarity and balance are the main characteristics of Balinese culture supported by the majority of its population who adhere to Hinduism. These values are very well known throughout the world, especially the strong spiritual concepts that make Bali famous.

Regional governments have an important role in protecting the environment as mandated in Article 63 paragraph (1) letter t which regulates: "establishing policies regarding procedures for recognizing the existence of customary law communities, local wisdom, and the rights of customary law communities related to environmental protection and management."

The Bali Provincial Government together with the Bali Provincial Representative Council created Regional Regulations related to efforts to provide legal protection for Balinese culture and natural environment by referring to related Legislation and Law Number 12 of 2011 concerning the establishment of legislation (Hereinafter referred to as the P3 Law). Bali Provincial Regulations related to legal protection for Balinese culture and natural environment include: Bali Provincial Regulation Number 4 of 2020 concerning Levies and Advancement of Balinese Culture and Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment.

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Based on Article 8 paragraph (3) and (4) of the Bali Provincial Law, it is shown that it has been legally stipulated that the Bali Province has the authority to impose levies on foreign tourists in the context of protecting Balinese culture and the natural environment, this is clearly written in the consideration section of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and the Natural Environment, it is written: "that in order to implement the provisions of Article 8 paragraph (3) letter a and paragraph (4). Law Number 15 of 2023 concerning the Bali Province, it is necessary to stipulate a Regional Regulation concerning Levies for Foreign Tourists for the Protection of Balinese Culture and the Natural Environment."

Considering that currently there is still a polemic among the public and academics regarding the Bali Provincial Regional Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment which has unclear norms, especially in Article 3 which regulates:

The regulation of levies for foreign tourists through this Regional Regulation aims to:

- a. Protection of customs, traditions, arts and culture, and local wisdom of the Balinese people;
- b. Cultivating and maintaining the Culture and Natural Environment which are Tourist Attractions in Bali;
- c. Improving the quality of services and implementation of Balinese Cultural Tourism; and
- d. To serve as a guideline in the implementation and management of the results of levies for foreign tourists.

The vagueness of the norm referred to in the phrase "The Purpose of the Levies for Foreign Tourists" is still general in nature without any more specific explanation in the explanation of each article in the regional regulation, which only contains the phrase "Quite Clear." The phrase in question is what is meant by the protection of customs, traditions, arts and culture, local wisdom of the Balinese people, in addition to the maintenance of Culture and the Natural Environment which are Tourist Attractions in Bali, the regulations are less clear because it will raise questions regarding what kind of maintenance is meant.

The vagueness of the norms of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment is also contained in Article 9 which regulates: "Cultural protection activities as referred to in Article 7 paragraph (2) include customs, traditions, arts and culture and local wisdom." The vagueness of the norms in question lies in the phrase "includes customs, traditions, arts and culture and local wisdom". This phrase, when interpreted, is still universal (general) which should be explained further in the explanation of Article by Article, but this Regional Regulation only contains a phrase that is clear enough regarding Article 9 so that this phrase still provides a gap regarding the ambiguity of the formulation in the Article because there is no classification (grouping) of customs, traditions, arts and culture and local wisdom which are the objects in realizing the results of levies from foreign tourists who vacation in Bali to be used for cultural protection. If the ambiguity of this norm is not analyzed comprehensively by referring to the P3 Law, it will have implications for Article 7 paragraph (3) of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment, which stipulates: "The results of Levies for foreign tourists as referred to in paragraph (1) are managed by the Regional Apparatus in a planned, directed, targeted, transparent, accountable manner, and are free from acts of corruption that violate statutory regulations." The implication in question is the failure to achieve legal certainty, legal benefits and legal justice in terms of the realization of the results of levies from foreign tourists coming to Bali regarding legal protection including: customs, traditions, arts and culture and local wisdom that are not directed, on target, transparent and accountable. To avoid these implications, this study focuses on discussing the ambiguity of norms in Article 3 and Article 9 of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment based on the P3 Law and the principles of forming good laws and regulations.

Based on the background above, the researcher undertook a study entitled **"REGULATIONS OF LEVY FOR FOREIGN TOURISTS TO PROTECT BALI'S CULTURE AND NATURAL ENVIRONMENT"**.

II. METHOD

This research is a type of normative legal research that emphasizes the study of legal aspects. As a normative legal research, this research is aimed at legislation, specifically in this research, it examines the Regional Regulation of Bali Province, namely Regional Regulation of Bali Province Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment to determine whether this Regional Regulation is in accordance with the principles of establishing good legislation, especially on the principle of clarity of formulation in Articles. This normative legal research uses several types of approaches, including the following: Legislative Approach (*Statute Approach*). This approach is carried out by examining all laws and regulations related to the legal issue being discussed, the Legal Concept Analysis Approach (*Analytical & Conceptual Approach*). This approach stems from the views and doctrines that have developed in legal science.

III. RESULTS AND DISCUSSION

1. REGULATIONS OF LEVY FOR FOREIGN TOURISTS TO PROTECT BALI'S CULTURE AND NATURAL ENVIRONMENT

The formation of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and the Natural Environment. Inseparable from the legal basis that is in accordance with the hierarchy of laws and regulations, this aims to create material contained in articles that are in line with higher laws and regulations. Discussing the laws and regulations related to or becoming the legal basis for the material contained in the articles of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and the Natural Environment, as follows:

- a. Law Number 15 of 2023 concerning the Province of Bali, in Article 8 regulates:
 - (1) The Bali Provincial Government obtains funding sources in accordance with statutory provisions.
 - (2) The Central Government can provide funding support in order to strengthen the advancement of culture, traditional villages, and subak through the Bali Provincial Government.
 - (3) Apart from the funding sources as referred to in paragraph (1), in the context of protecting Balinese culture and the natural environment, the Bali Provincial Government can obtain funding sources from:
 - a. levies for foreign tourists; and
 - b. contributions from other legitimate and non-binding sources.
 - (4) Further provisions regarding funding sources as referred to in paragraph (3) are regulated by the Bali Provincial Regional Regulation in accordance with statutory provisions.
 - (5) The Bali Provincial Government is coordinating with the Regency/City governments in order to align the proposed use of social and environmental responsibility funds for companies conducting business activities in Bali Province.
 - (6) Further provisions regarding the coordination of proposed use of corporate social and environmental responsibility funds as referred to in paragraph (5) are regulated by the Bali Provincial Regional Regulation in accordance with the provisions of statutory regulations.

Based on Article 8 paragraph (3) letter a of the Bali Provincial Law above, it is stated that in the context of protecting Balinese culture and the natural environment, the Bali Provincial Government can obtain funding sources from levies on foreign tourists.

- b. Law Number 23 of 2014 concerning Regional Government, in Article 285 paragraph (1), regulates:

- (1) Regional income sources consist of:
 - a. Regional original income includes:
 1. regional taxes;
 2. regional levies;
 3. results of management of separated regional assets; and
 4. other valid original income of the District;
 - b. transfer income; and
 - c. other valid District income.

Based on the provisions in Article 285 paragraph (1) of the Regional Government Law above, it is shown that what is meant by "other legitimate regional original income" includes regional income outside of regional taxes and regional levies such as current account services and proceeds from the sale of regional assets. The use of the words "among others" and "such as" in the explanation contains the meaning that Article 285 paragraph (1) letter a number 4 is not limitative or limited only to current account services and proceeds from the sale of regional assets, therefore, there is a gap or opportunity is opened for the Regional Government to explore sources of regional income from other legitimate regional original income, such as collecting levies on foreign tourists for the protection of Balinese culture and the natural environment.

- c. Law of the Republic of Indonesia Number 10 of 2009 concerning Tourism, in Articles 23 and 25 regulates:

Article 23:

- (1) The Government and Regional Governments are obliged to:
 - a. provide tourism information, legal protection, and security and safety to tourists;
 - b. creating a conducive climate for the development of tourism businesses which includes providing equal opportunities in business, facilitating and providing legal certainty;
 - c. maintaining, developing and preserving national assets that are tourist attractions and untapped potential assets; and
 - d. supervise and control tourism activities in order to prevent and overcome various negative impacts on the wider community.

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- (2) Further provisions regarding the supervision and control of tourism as referred to in paragraph (1) letter d are regulated by Presidential Regulation.

Article 25:

Every tourist is obliged to:

- a. maintain and respect religious norms, customs, culture and values that exist in the local community;
- b. maintaining and preserving the environment;
- c. participate in maintaining order and security in the environment; and
- d. participate in preventing all forms of acts that violate morals and activities that violate the law.

Based on the provisions in Articles 23 and 25 of the Tourism Law, it is shown that normatively the Regional Government has the authority to regulate levies for foreign tourists so that the obligation to maintain and preserve the environment, including customs, culture and traditions along with supporting infrastructure can be fulfilled.

The provisions in the laws and regulations that form the legal basis for the formation of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment are inseparable from the provisions in the formation of laws and regulations as regulated in Law Number 12 of 2011 concerning the Formation of Laws and Regulations, there are several articles related to the formation of the regulation regulated in Article 14 of Law Number 12 of 2011 concerning the Formation of Laws and Regulations which regulate: "The content of the Provincial Regulation and Regency/City Regulation contains content in the context of implementing regional autonomy and assistance tasks and accommodating special regional conditions and/or further elaboration of higher Laws and Regulations." Discussing the content of the content in the context of implementing regional autonomy, it has been reaffirmed in Article 236 of the Regional Government Law which regulates:

- (1) To implement Regional Autonomy and Assistance Tasks, Regions form Regional Regulations.
- (2) The regional regulation as referred to in paragraph (1) is formed by the DPRD with the joint approval of the regional head.
- (3) The regional regulation as referred to in paragraph (1) contains the following material:
 - a. implementation of Regional Autonomy and Assistance Tasks; and
 - b. further elaboration of the provisions of higher statutory regulations.
- (4) In addition to the content material as referred to in paragraph (3), the Regional Regulation may contain local content material in accordance with the provisions of statutory regulations.

The provisions above are the legal basis or legal basis in the formation of Bali Provincial Regional Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment, which shows that normatively it has the legal force to form the Regional Regulation.

Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment, which has unclear norms, especially in Article 3, which regulates:

The regulation of levies for foreign tourists through this Regional Regulation aims to:

- a. Protection of customs, traditions, arts and culture, and local wisdom of the Balinese people;
- b. Cultivating and maintaining the Culture and Natural Environment which are Tourist Attractions in Bali;
- c. Improving the quality of services and implementation of Balinese Cultural Tourism; and
- d. To serve as a guideline in the implementation and management of the results of levies for foreign tourists.

The vagueness of the norm referred to in the phrase "The Purpose of the Levies for Foreign Tourists" is still general in nature, without any more specific explanation in the article-by-article explanations of the regional regulation, which only contain the phrase "Quite Clear." The phrase in question is "**protection of customs, traditions, arts and culture, and local wisdom of the Balinese people**" as intended, in addition to the maintenance of Culture and Natural Environment which are Tourist Attractions in Bali, there is less clear regulation regarding the management of the proceeds from levies from foreign tourists. The interpretation model used in analyzing the ambiguity of norms in Article 3 of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Culture and the Natural Environment of Bali uses Systematic Interpretation. The systematic interpretation model as contained in the Theory of Legal Discovery explains that interpreting statutory regulations by connecting them with other legal regulations or laws or the entire legal system. Based on the explanation of systematic interpretation, this study interprets using the entire legal system, namely the Academic Manuscript of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment. Referring to the Academic Manuscript in Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment in CHAPTER V Reach, Direction of Regulation, and Scope

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of Material Content of Laws, Provincial Regulations or Regency/City Regulations expressly explains that the Purpose and Objectives of Imposing Levies on Foreign Tourists Regulation of levies for Foreign Tourists through this Regional Regulation, aims to:

- a. protection of customs, traditions, arts and culture, and local wisdom of the Balinese people;
- b. the preservation and maintenance of the culture and natural environment which are tourist attractions in Bali;
- c. improving the quality of services and implementation of Balinese Cultural Tourism; and
- d. serve as a guideline in the implementation and management of the results of levies for foreign tourists.

The ambiguity of the norms of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and the Natural Environment is also contained in Article 9 which regulates: "Cultural protection activities as referred to in Article 7 paragraph (2) include customs, traditions, arts and culture and local wisdom." The ambiguity of the norms in question lies in the phrase **"protection of culture which includes customs, traditions, arts and culture and local wisdom"**. The interpretation model used in analyzing the ambiguity of norms in Article 9 of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment using Systematic Interpretation. This study interprets using the entire legal system, namely the Academic Manuscript of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment. Referring to the Academic Manuscript in Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment in Chapter V Reach, Direction of Regulation, and Scope of Material Content of Laws, Provincial Regulations or Regency/City Regulations expressly explains that Cultural protection activities are carried out through efforts:

- a. inventory, which includes recording, documenting, and updating data;
- b. security, which includes registration, inheritance and submission as world cultural heritage;
- c. maintenance, which includes guarding, utilization, and celebration;
- d. rescue, which includes revitalization, repatriation, and restoration; and
- e. publication, which includes socialization, publishing, and broadcasting.

Natural Environmental Protection is carried out in a spiritual and secular manner, through the following activities:

- a. planning, which includes determining potential, availability, control, and potential conflicts and their causes regarding the management of the Natural Environment within a certain time period;
- b. utilization, including by paying attention to the sustainability of the function and productivity of the Natural Environment, as well as the safety, quality of life and welfare of the community;
- c. control, including through preventive, mitigating and rehabilitative measures against pollution and/or damage to the natural environment;
- d. maintenance, including conservation and reservation of the Natural Environment.

Based on the interpretation above, it shows the explanation in Article 9 of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists that the definition of protection is clear but the object of the protection is still universal, the objects in question are customs, traditions, arts and culture and local wisdom containing the meaning of the word extension.

2. FORM OF LEGAL PROTECTION FOR BALI'S CULTURE AND NATURAL ENVIRONMENT WITH FOREIGN TOURIST FEES

The form of legal protection for Balinese culture and natural environment with foreign tourist levies as regulated in CHAPTER IV PROTECTION OF CULTURE AND NATURAL ENVIRONMENT of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists, as follows:

Article 8:

- (1) Cultural protection activities as referred to in Article 6 paragraph (2) are carried out through the following efforts:
 - a. inventory;
 - b. security;
 - c. maintenance;
 - d. rescue; and
 - and publication.
- (2) Inventory efforts as referred to in paragraph (1) letter a, include:
 - a. recording;
 - b. documentation; and
 - c. data update.
- (3) Security efforts as referred to in paragraph (1) letter b, include:
 - a. registration;
 - b. inheritance; and

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- c. submission as a world cultural heritage.
- (4) Maintenance efforts as referred to in paragraph (1) letter c, include:
 - a. care;
 - b. utilization; and
 - c. celebration.
- (5) Rescue efforts as referred to in paragraph (1) letter d, include:
 - a. revitalization;
 - b. repatriation; and/or
 - c. restoration.
- (6) Publication efforts as referred to in paragraph (1) letter e, include:
 - a. socialization;
 - b. publication; and
 - c. broadcasting.

Article 9:

- (1) Protection of the Natural Environment as referred to in Article 6 paragraph (2) is carried out in a spiritual and material manner, through the following activities:
 - a. planning;
 - b. utilization;
 - c. control; and
 - d. maintenance.
- (2) Planning efforts as referred to in paragraph (1) letter a, include, among other things, determining potential, availability, control and potential conflicts and their causes regarding the management of the Natural Environment within a certain time period.
- (3) Efforts to utilize as referred to in paragraph (1) letter b, among other things, take into account the sustainability of the function and productivity of the Natural Environment, as well as the safety, quality of life and welfare of the community.
- (4) Control efforts as referred to in paragraph (1) letter c, include preventive measures, mitigation and recovery against pollution and/or damage to the natural environment.
- (5) Maintenance efforts as referred to in paragraph (1) letter d, include conservation and reservation of the Natural Environment.

Article 10:

- (1) Cultural Protection is implemented by Regional Apparatus which organizes government affairs in the field of culture and the advancement of Indigenous communities.
- (2) Environmental Protection is implemented by Regional Apparatus which organizes government affairs in the environmental and forestry sectors, maritime and fisheries sectors, and cultural sectors.
- (3) Protection of Culture and the Natural Environment as referred to in paragraph (1) and paragraph (2) may involve the community, Village Government and/or Traditional Village.

The Foreign Tourist Levy Fund is part of the Bali Provincial Government's Regional Original Revenue (PAD), which is managed separately for the specific purpose of implementing the Balinese Natural and Cultural Environmental Conservation Program and improving the quality of tourism services. The levy is levied on foreign tourists visiting Bali. The proceeds from the levy are used for cultural and environmental protection, with or without the support of other legitimate and non-binding funding sources. Cultural protection activities are carried out through the following efforts:

- a. inventory, which includes recording, documenting, and updating data;
- b. security, which includes registration, inheritance and submission as world cultural heritage;
- c. maintenance, which includes guarding, utilization, and celebration;
- d. rescue, which includes revitalization, repatriation, and restoration;
- e. publication, which includes socialization, publishing, and broadcasting.

Natural Environmental Protection is carried out in a spiritual and secular manner, through the following activities:

- a. planning, which includes determining potential, availability, control, and potential conflicts and their causes regarding the management of the Natural Environment within a certain time period;
- b. utilization, including by paying attention to the sustainability of the function and productivity of the Natural Environment, as well as the safety, quality of life and welfare of the community;

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- c. control, including through preventive, mitigating and rehabilitative measures against pollution and/or damage to the natural environment;
- d. maintenance, including conservation and reservation of the Natural Environment.

Meanwhile, Cultural protection is implemented by Regional Apparatus that organizes government affairs in the field of culture and the advancement of Indigenous communities. Natural Environmental Protection is implemented by Regional Apparatus that organizes government affairs in the field of environment and forestry, maritime and fisheries, and cultural fields. Cultural and Natural Environmental Protection can involve the community, Village Government, and/or Traditional Village. The Village Government is the Village Head or those referred to by other names assisted by Village apparatus as elements of the Village Government administration. Meanwhile, Traditional Village is a unit of customary law community in Bali that has its own territory, position, original structure, traditional rights, assets, traditions, social etiquette of community life passed down from generation to generation in the bond of sacred places (*kahyangan tiga* or *kahyangan desa*), duties and authorities as well as the right to regulate and manage its own household.

Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment as detailed in the Academic Paper, however, the explanation still gives rise to vague phrases. Discussing the vague phrases in the explanation of the Academic Paper and Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment, a legal interpretation is carried out based on the theory of legal discovery which includes a restrictive (limiting) interpretation model, as follows:

Restrictive interpretation is interpreting a regulation or provision by limiting or narrowing its meaning. This interpretation tends to avoid over-extending the meaning that could cause the scope of the regulation to become too broad or unclear.

Based on the narrowing/concretization of the Law (*legal reform*) in accordance with the theory of legal discovery regarding legal protection in the management of appropriate levies from foreign tourists, so that this becomes a reference in improvements to the Regional Regulation and the preparation of implementing regulations in the form of a Governor's Regulation on Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment. Linked to the theory of legal protection that the narrowing/Concretization of the Law (*legal reform*) mentioned above as a form of preventive and repressive legal protection as stated by Philipus M. Hadjon, who stated that there are two types of legal protection facilities, namely:

1. Preventive Legal Protection Facilities

In this preventive legal protection, legal subjects are given the opportunity to raise objections or express their opinions before a government decision is finalized. The goal is to prevent disputes. Preventive legal protection is crucial for government actions based on freedom of action, as it encourages the government to exercise caution in making discretionary decisions. In Indonesia, there are no specific regulations regarding preventive legal protection; and

2. Repressive Legal Protection Facilities

Repressive legal protection aims to resolve disputes. The handling of legal protection by the General Courts and Administrative Courts in Indonesia falls into this category. The principle of legal protection against government actions rests on and stems from the concept of recognizing and protecting human rights. Historically, in the West, the emergence of concepts regarding the recognition and protection of human rights was directed at limiting and establishing obligations for society and the government. The second principle underlying legal protection against government actions is the principle of the rule of law. Linked to the recognition and protection of human rights, the recognition and protection of human rights occupy a primary place and can be linked to the objectives of the rule of law.

IV. CONCLUSIONS

Regulation of Management of Levies from Foreign Tourists for the Protection of Balinese Culture and Natural Environment that is regulated in Articles 3 and 9 of Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment, the article still contains the meaning of the expansion of words and is universal in nature, there is no further explanation of the protection of customs, traditions, arts and culture, local wisdom of the Balinese people. Gives rise to legal implications, such as: a. Potential for misuse by law enforcement (authorized officials) against the results of Levies from Foreign Tourists, b. Gives too much subjectivity to interpreters (authorized officials), c. Disturbs the sense of justice of the community over the results of decisions that can be inconsistent. These legal implications are contrary to the theory of legal certainty, namely legal certainty (*Legal certainty*), justice (*justice*) and benefits (*Expediency*).

The form of legal protection for Balinese culture and natural environment with foreign tourist levies is regulated in Articles 8, 9, and 10 of Bali Provincial Regulation Number 6 of 2023 concerning levies for foreign tourists and is explained in the Academic Manuscript but is still general in nature (*universal*) without any restrictions or more specific explanations, the implication is that

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the implementation of funds collected from foreign tourist levies will not be managed professionally, transparently and accountably by the Bali Provincial Government. It is only natural that legal construction should be carried out using the method of narrowing/concretizing the Law (*legal reform*). Aims to be a reference for improvements in Regional Regulations and the preparation of implementing regulations in the form of a Governor's Regulation on Bali Provincial Regulation Number 6 of 2023 concerning Levies for Foreign Tourists for the Protection of Balinese Culture and Natural Environment.

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