



## Juridical Analysis of Regional Regulation of North Toraja Regency Number 15 of 2011 about Slaughterhouse Retribution

Marchelin<sup>1\*</sup>, Marchelona Rante<sup>2</sup>

<sup>1</sup>Management Department, Universitas Kristen Indonesia Toraja

<sup>2</sup>Civil Engineering Department, Universitas Kristen Indonesia Toraja

### ARTICLE INFO

#### Keywords:

local retribution, local  
regulation review, local tax,  
slaughterhouse retribution,  
toraja animal tax.

### Abstract

*Based on the Audit Report of the Supreme Audit Agency on the Financial Statements of the Regional Government of North Toraja Regency in 2018, it is known that the Slaughterhouse Retribution is the component that contributes the largest revenue to the total Regional Original Revenue, amounting to 13.324% of total regional revenue in 2018 and 10.067% of total regional revenue in 2017. The realization value in 2018 was Rp5,593,050,800.00 or equivalent to 93.22% of the budgeted target. However, related studies reveal that this value is not optimal. This could be due to several factors that have not been studied to date. One of them is the legal framework of Slaughterhouse Retribution. This study looks at the most fundamental issue, which is the local regulation that serves as the legal framework for Slaughterhouse Retribution in North Toraja Regency. This study takes a descriptive-qualitative approach. The primary data used in this study was collected through focus group discussions and interviews with policy makers. Secondary data was obtained from in-depth analysis of relevant laws and regulations. The analysis techniques used were content analysis and comparative analysis. This research found disharmonization between North Toraja Regional Regulation No. 15/2011 and other related regulations, such as Law No. 28/2009 on Regional Taxes and Levies and laws and regulations on protected wildlife*

✉ Corresponden Author  
(\*) Author

Email:  
[marchelin.p@ukitoraja.ac.id](mailto:marchelin.p@ukitoraja.ac.id)<sup>\*</sup>, [marchelina@ukitoraja.ac.id](mailto:marchelina@ukitoraja.ac.id)

E-ISSN: 3026-0965

DOI :

### Introduction

In order to encourage the improvement of the implementation of public services and good governance, since 2000 the central government has given authority to the regions to carry out their governance autonomously. The mandate is outlined in Law No. 22 of 1999 concerning Regional Government (which was later

replaced by Law No. 32 of 2004) and Law No. 25 of 1999 concerning Financial Balance between Local Government and Central Government (which was later revised by Law No. 33 of 2004 concerning Financial Balance between Central Government and Local Government). With the granting of autonomy authority and responsibility, local governments are also required to be independent in various fields, including independence to fund the implementation of government in their regions (Muin, 2014; Ristanti & Handoyo, 2017; Safitri, 2016). This means that the implementation of regional autonomy at the same time requires local governments to increase Local Original Revenue (LOR) in order to reduce dependence on the Central Government (Fitra, 2016; Karianga, 2017; Mahi, 2005).

As we know, Indonesia is a country that is rich in natural resources, human resources, and has land and oceans that stretch geographically (Wildan, M. A., Imron, M. A., & Siswati, E. 2021). North Toraja Regency is one of the regencies in South Sulawesi Province, which was formed based on Law Number 28 of 2008 concerning the Establishment of North Toraja Regency in South Sulawesi Province. This regency is a division of Tana Toraja Regency. As a form of implementation of regional autonomy, the North Toraja Regency Government developed a policy to determine sources of funding to increase LOR. The policy is outlined in a Regional Regulation (RR). One of the policies established by the North Toraja Regency local government is Local Regulation No. 15/2011 on Retribution for Slaughterhouse

From the 2018 Local Government Financial Report of North Toraja Regency, it is known that in 2018, slaughterhouse retribution contributed 13.324% to the total LOR of North Toraja Regency and 10.067% in 2017. The report also shows that the abattoir levy was the largest contributor to LOR, amounting to IDR 5,593,050,800.00, with a realization percentage of 93.22%.

Although the abattoir levy contributes the largest value to LOR, related studies reveal that this value is not yet optimal (Akuarifmi, 2023; Lai'Pakiding, 2019; Silamba et al., 2017). The cause of the suboptimal revenue from abattoir retribution can be caused by several possibilities that still need to be studied, such as the implementation of the procedure for collecting abattoir retribution, the availability of abattoir facilities, the system for receiving abattoir retribution, and the legal umbrella of abattoir retribution itself. This research is proposed to examine the most basic issue, namely the local regulation that serves as the legal umbrella for the Slaughterhouse Retribution. This research needs to be conducted to provide a strong foundation for the legal basis of the implementation of Slaughterhouse Retribution in North Toraja Regency and to provide recommendations for the Local Government of North Toraja Regency in increasing LOR from Slaughterhouse Retribution.

## Legislation

Laws and Regulations are written regulations that contain legal norms that are binding in general and are formed or established by state institutions or authorized officials through procedures stipulated in the Laws and Regulations. The regional autonomy policy mandated by Law No. 22 of 1999 (Indonesia, 1999), which was later replaced by Law No. 32 of 2004 (Indonesia, 2004), provides an opportunity for regions to formulate laws and regulations in accordance with the situation and context in each region. Legislation stipulated by local governments hereinafter referred to as local regulations is recognized as part of positive law and has an official order in the legislation.

Law No. 12 of 2011 states that one of the principles that must be fulfilled in the formation of laws and regulations is the principle of conformity

between the type, hierarchy and content material of the laws and regulations formed. The legal force of laws and regulations is in accordance with their hierarchy (Indonesia, 2011). The hierarchical system of laws and regulations in Indonesia is regulated by Law No. 12/2011 on the Formation of Laws and Regulations. According to this law, laws and regulations in Indonesia consist of:

- 1) The 1945 Constitution of the Republic of Indonesia
- 2) MPR Decree
- 3) Law/Government Regulation in lieu of Law
- 4) Presidential Regulation
- 5) Provincial Regulation
- 6) Regency/City Regional Regulations

In this hierarchical system, higher Laws and Regulations have stronger legal force than lower regulations. This provision is in line with Law No. 32 of 2004 Article 136, paragraph (4) which states that local regulations are prohibited from contradicting higher Laws and Regulations. This means that higher laws and regulations must always be followed and must not conflict with lower regulations. Conformity with higher Laws and Regulations (vertical harmonization) is in line with the legal principle of *lex superiori derogate lex inferiori*.

If there is a discrepancy or conflict between regulations, the higher regulation in the hierarchy applies. This hierarchy of laws and regulations is important to ensure legal certainty and stability in the implementation of law in Indonesia

### **Slaughterhouse Retribution**

Slaughterhouse Retribution is part of Business Service Retribution which is regulated in Law No. 28 Year 2009 (Indonesia, 2009). The object of Slaughterhouse Retribution is the service of providing facilities for livestock slaughterhouses including animal health examination services before and after slaughter, which are provided, owned, and/or managed by the Regional Government. Excluded from the object of Slaughterhouse Retribution are services for the provision of livestock slaughterhouse facilities provided, owned, and/or managed by BUMN, BUMD, and private parties.

In addition to being regulated in Law No. 28/2009, policies related to Slaughterhouse Retribution are also derived in several related legal umbrellas, including:

- 1) Law No. 18/2009 on Animal Husbandry and Animal Health Article 47 paragraph (1) states that every animal health service activity must pay retribution to the Local Government.
- 2) Government Regulation No. 41/2014 on the Implementation of Slaughterhouses and Marketing of Livestock Products Article 48 paragraph (1) states that owners of slaughterhouses are obliged to pay retribution to the Local Government every year.
- 3) Minister of Agriculture Regulation No. 56/Permentan/OT.140/9/2018 on Retribution for Animal Health and Veterinary Public Health Services at Animal Health Service Centers and Slaughterhouses. This regulation regulates the types of retribution imposed, the amount of retribution, payment terms, and sanctions for violators.

Theoretically, abattoirs in Indonesia are based on the principle that every owner or manager of an abattoir is obliged to pay retribution for the use of animal

health and veterinary public health facilities and services at the abattoir. This principle is also supported by the principles of justice and expediency, where the retribution aims to finance the management and maintenance of the abattoir in order to provide quality animal health and veterinary public health services (Gaznur et al., 2017; Tolistiawaty et al., 2015).

In an economic perspective, retribution is a form of collection other than taxation, which is conducted by the government, to finance the provision of public services. In this case, Slaughterhouse Retribution in Indonesia can be considered as a source of income for the government and also as an operational cost that must be incurred by the owner or manager of the slaughterhouse to meet the standards of animal health and veterinary public health services set by the government (Khasrad et al., 2012; Rosyidi, 2017).

Overall, the legal basis and theories governing Slaughterhouse Retribution in Indonesia indicate shows that the company must guarantee quality for its sustainability (Wildan, M. A. 2020) so, that the levy is aimed at improving the quality of animal health and veterinary public health services at the abattoir as well as a source of revenue for the government. Slaughterhouse Retribution must be paid by the owner of the abattoir or animal health service activity to the Local Government. The amount of retribution is determined based on the provisions regulated by the government, and violations of the retribution payment obligation may be subject to sanctions in accordance with applicable regulations. In addition, the retribution also aims to improve the quality of animal health and veterinary public health services at the slaughterhouse, with high service quality and client-based communication with AI-enabled services is determined by Quality of Experience (QoE) (Padmapriya, T., et al. 2022) so as to create a healthy and safe environment for the community.

### Previous Research

Research related to slaughterhouse retribution that has been conducted with a case study in North Toraja Regency, generally examines the implementation stage of the local regulation on slaughterhouse retribution. From the results of the studies conducted, it is known that the abattoir levy has a positive and significant effect on the LOR of North Toraja Regency. Retribution on slaughterhouses has increased every year for Fiscal Years 2012 - 2016 due to an increase in the *Rambu Tuka'* and *Rambu Solo'* traditional ceremonies and an increase in animals sacrificed in each ceremony. However, the implementation of Local Regulation No. 15/2011 on Slaughterhouse Retribution has not been optimal, due to the limited number of slaughterhouses and inadequate facilities in slaughterhouses (Yusuf & Agus, 2016). In addition to not being optimal, the largest potential revenue for the slaughterhouse retribution comes from outside the slaughterhouse (Silamba et al., 2017). In line with the research conducted in North Toraja Regency, similar research conducted in Tana Toraja found that local tax and levy revenue, number of parties and population together have a positive effect on the revenue of Slaughterhouse Retribution in Tana Toraja Regency (Patandianan, 2012). However, the implementation of slaughterhouse retribution collection in the regency has not been accountable, causing rejection from some communities (Lidwina, 2016). Another study in Tana Toraja revealed that the achievement of revenue realization from abattoir retribution that exceeds the target does not guarantee that the implementation of the local regulation on abattoir retribution has been carried out effectively and efficiently (Dasmar Luron, 2016). Efficiency can be improved by

identifying the distribution of marketing costs among the various intermediaries in the marketing channel. (Syarif, M., Samsuki, Amzeri, A., Azmi, Z. 2022).

Those existing studies generally focus on analysis and evaluation at the implementation and revenue stages of retribution. This research examines the most fundamental thing, namely the local regulation that serves as the legal umbrella for the Retribution on Slaughterhouses. This research needs to be conducted to provide a strong foundation for the legal basis of the implementation of Slaughterhouse Retribution in North Toraja Regency and to provide recommendations for therelevant government in an effort to increase its regional LOR.

## RESEARCH METHODS

### Type of Research

This research is a case study that use a qualitative approach to formulate the data obtained. The data required in this research are descriptive and explanatory.

### Data Type

The data to be used in this research consists of 2 categories, namely primary data and secondary data.

- 1) Primary data obtained through focus group discussions (FGDs) and separate interviews with parties directly involved in the decision-making process related to the local regulation on Slaughterhouse Retribution in North Toraja Regency.
- 2) Secondary data obtained through a documentary study of documents related to the local regulation on slaughterhouse retribution in North Toraja Regency. These documents are in the form of:
  - a) Local regulations of North Toraja Regency No. 15 Year 2011 on Retributionfor Slaughterhouse;
  - b) Law No. 28 Year 2009 on Regional Taxes and Levies;
  - c) Law No. 12 of 2011 on the Establishment of Legislation;
  - d) Law No. 15 of 2019 on the Amendment to Law No. 12 of 2011 on theEstablishment of Legislation;
  - e) Other documents related to North Toraja District Regulation No. 15/2011;
  - f) Relevant laws and governor regulations; and
  - g) Related journals and articles.

### Research Stages

This research will be carried out in several stages, as illustrated in Picture 1.



Picture 1. Research Stages

Picture 1 shows the stages of this research, which started with a literature review. The literature study was conducted to find issues that are common problems in the chosen topic. This literature study was also carried out to build instruments

that are in accordance with the problem formulation, study similar existing instruments, and strengthen the concept of methodology based on regulations. The process carried out is to study regulations and related theories. The results of this process were reused in the data analysis stage, namely by comparing the relevant local regulations with the regulations above them.

To support the literature, source documents in the form of relevant laws and regulations were traced. This search is to prove the basis for the establishment of the relevant local regulations. In addition, the data generated from this process will be used to add validity to the results of data analysis of interviews and focus group discussions.

In addition to secondary data, primary data is also required, which is collected using interview and focus group discussion (FGD) techniques. The aim was to confirm the secondary data and explore the underlying considerations for the making/setting of certain policies. Respondents in this process were selected using purposive sampling and snowball sampling.

After the data is sufficient, data analysis is then carried out using the content analysis approach (content study) and comparison. Comparisons were made by comparing the substance (content) of the documents studied. The result of this process is a provisional conclusion which is then validated by triangulation and member checking methods to get the final conclusion

## RESULT AND DISCUSSION

### Animals in Traditional Ceremonies in Toraja Culture

The Toraja people are an ethnic group from South Sulawesi, Indonesia. One of the hallmarks of Torajan culture is traditional ceremonies. They have a wide variety of traditional ceremonies held on various occasions, such as birth, marriage, death, and even traditional ceremonies to resolve disputes. In general, these traditional ceremonies are grouped into two (2) broad categories, namely *rambu solo'* and *rambu tuka'*. *Rambu solo'* is a traditional ceremony to pray for matters related to sorrow, and *rambu tuka'* to pray for matters related to joy (celebrating life). For generations, both ceremonies involved elaborate and highly organized animal sacrifices, specifically for the funeral ceremonies (*rambu solo'*). The most animal sacrifices are made at the *rambu solo'* ceremony. This is because in the past, when the ancestors of the Toraja people still adhered to *aluk todolo*, they believed that animals sacrificed during traditional ceremonies were offerings that would help the spirits of ancestors to immediately reach *puya* (heaven). The Torajans believe that if the ancestors can immediately reach *puya*, it will have an impact on improving the welfare of their living descendants.

Nowadays, most Torajans have embraced Christianity, Islam and other religions. In short, it is very rare that they still adhere to the *aluk todolo* belief. Nevertheless, the practice of slaughtering animals during traditional ceremonies as sacrificial animals is still ongoing and even increasing as the welfare of the Toraja people improves. Most animal sacrifices occur during the traditional ceremony for death (*rambu solo'*). Due to changes in beliefs, sacrificial animals during *rambu solo'* are no longer interpreted as offerings for "provisions" to *puya*. But slaughtering in large numbers and at considerable cost, still occurs. This is due to a paradigm shift among Torajans, who now consider animal sacrifice, especially at the *rambu solo'* ceremony, as a form of respect for the deceased, and also as an indicator of the success (welfare level) of the deceased's children and grandchildren.

The animals sacrificed in Torajan traditional ceremonies can be chickens,

pigs and buffaloes. The three types of animals have different meanings. The animals are also valued based on their shape and certain physical characteristics. In its development, specifically for death ceremonies (*rambu solo'*), Torajans in some places also slaughter horses, cows, deer and even anoa. However, the most common and highly valued animal in the *rambu solo'* ceremony is the buffalo.

In the past, the slaughtering of buffaloes in Toraja was strict with rules regarding who slaughters, how many, and what breed. Even *rambu solo'* ceremonies are categorized based on the number and type of buffaloes sacrificed. In the past, the number of buffaloes required for the highest level of the *rambu solo'* ceremony (*aluk rapasan*) was 24 buffaloes. But nowadays, for families who can afford it, the number of buffaloes slaughtered for the *rambu solo'* ceremony is usually around 24-100. Many Torajans, especially those who can afford it, are encouraged to slaughter more buffaloes during the *rambu solo'* ceremony because the number and type of buffaloes slaughtered are seen to symbolize (social) power, wealth and respect for ancestors.

The price of buffaloes in Toraja varies based on body color, horn shape and size. In addition to price, buffaloes in Toraja are also named based on these criteria. The types of buffaloes based on physical criteria include:

1) Based on Body Color

Based on their color, buffaloes in Toraja are classified into 3 major groups, namely *bonga*, *pudu'puju'*, and *sambao'*. The most expensive buffalo is the *bonga* type, which can cost hundreds of millions of rupiah.

2) Based on Horn Shape

For the Toraja people, the shape of buffalo horns has a certain meaning which is seen as a form of prayer or hope. The types of buffaloes based on the shape of their horns include:

- a. *tarangnga* horns, horns that come out and form a semicircle. It is very common in Toraja. For male buffaloes, this breed is very strong in buffalo fighting.
- b. *pampang* horns, the horns that come out are wide and tend to be long. This type of horn is usually formed from *balian* buffaloes. Balian is a type of buffaloes that are castrated to enhance the horns.
- c. *sikki'* horns, the horns that are almost the same direction as the *tarangnga* but tend to have the two ends close together, almost even meeting.
- d. *sokko* horns, horns whose growth direction is downward and the two ends almost meet below the neck. Buffaloes with this kind of horn shape, combined with the distinctive *bonga* color, will make the buffalo very expensive.
- e. *tekken langi'*, horns that grow in opposite directions, with one side growing downwards and the other upwards.

3) Based on Horn Size

For Torajans, horn size can be an indicator of the age, strength and beauty of a buffalo. Traditionally, Torajans measure buffalo horns using the size of an adult's hand. The types of buffaloes based on the size of their horns in Toraja society include:

- a. *sang lampa taruno*, meaning the size of the horn is equal to the length of the middle fingertip of an adult.
- b. *duang lampa taruno*, meaning it is the same size as the length of two middle finger segments of an adult.
- c. *sang rakka'*, meaning it is the same size as the length of one adult's middle finger.

- d. *limbong pala'*, meaning it is the same size as the length of half an adult's palm.
- e. *sangkumabe'*, meaning it is the same size as the length of an adult's palm.
- f. *sang lengo*, meaning it measures the length of an adult's fingertips to wrist.
- g. *sang pala'*, meaning it is equal to the length of the wrist plus four fingers.
- h. *sang busukan ponto*, meaning it is equal to the length of the wrist plus half the arm of an adult.
- i. *alla' tarin*, meaning it measures the same length up to above the elbow.
- j. *inanna*, meaning it measures past the elbow.

The Torajan's treatment and valuation of buffaloes and other sacrificial animals has resulted in the high economic value of these animals in Toraja. For the Torajans themselves, although the price of sacrificial animals is quite expensive, the demand for them is always high. Even the high cost of animal slaughter has been criticized. The most common criticism is related to the environmental impact. Critics argue that the use of animals in Torajan ceremonies, especially in large numbers, can have a negative impact on the environment. This relates to ecological aspects, such as the decline of certain animal populations, and also health concerns, such as the spread of zoonotic diseases. Some others are critical of the risk of disease spread. Where the use of animals in traditional ceremonies may increase the risk of spreading diseases from animals to humans. This is mainly related to unhygienic animal slaughtering techniques, which can lead to the spread of bacteria and viruses. These criticisms come from various quarters, including environmental organizations, animal rights activists, and also the general public who have different views on the practice. However, on the other hand, the Torajans also have different beliefs and views on the importance of traditional ceremonies and the use of animals as part of the practice, so the use of animals in traditional ceremonies of the Torajans is still carried out today

### **Regional Policy on "Animal Tax"**

In the midst of debates about paradigms and cultural practices that have begun to shift, the local government presents a policy that is expected to mediate this. The results of the literature study that has been conducted reveal that long before North Toraja Regency was formed, when it was still 1 (one) with Tana Toraja Regency, the local government had indeed established a Regional Regulation on Slaughter Tax, to be precise "Tana Toraja Regional Regulation on Establishing and Collecting Slaughter Tax", which was stipulated by the Tana Toraja Regional House of Representatives which was heard on June 10, 1959, and ratified by President Soekarno on January 31, 1961 through Presidential Decree of the Republic of Indonesia No. 50 of 1961.

From interviews with relevant parties, it is known that the policy to establish and collect Animal Tax at that time was born from several considerations, including:

- 1) The Local Government (Tana Toraja Regency) are required to start exploring their financial potential in order to be empowered and independent in terms of regional finance (not always dependent on the central government). With the limited condition of the Toraja community at that time, the potential that the government considered good enough to increase Local Original Revenue was by using the "Slaughter Tax". In addition, animal slaughter during traditional ceremonies can be used as a tax object because the number of animals slaughtered can be a measure of the welfare level of the person/family who slaughtered the animal (carrying out traditional ceremonies). In the context of



tax philosophy, the imposition of animal tax that is directly proportional to the number of animals slaughtered during traditional ceremonies can support the achievement of tax justice.

- 2) In order to maintain ecosystems (natural, animal, environmental and cultural) and environmental sustainability. The imposition of a tax on animal slaughter, particularly of buffaloes, at that time was expected to control the number of animals slaughtered. Supply chain network optimization can be done with the aim of minimizing the cost of agricultural commodity distribution (Marita, L., et al. 2021). Because the slaughter of animals during ceremonies, especially for buffaloes and pigs, has increased quite dramatically over time. Infact, when viewed from the aspect of *aluk* rules (which are the basis for the implementation of traditional ceremonies in the past), the number of animals slaughtered during traditional ceremonies has far exceeded what is regulated.

### **Slaughterhouse Retribution Collection in North Toraja**

Based on observations and interviews, the following phenomenon was found:

- 1) Perception of the Term "Slaughterhouse Retribution"

In general, the community does not recognize "Slaughterhouse Retribution", but "Animal Tax" or what they have long known as "*sima*". This is in accordance with the terminology usually referred to by the local government/collecting officials. This is contrary to what is stipulated in North Toraja District Regulation No. 15/2011 on Slaughterhouse Retribution, and other relevant regulations, and other regulations, which do not mention "*sima*" or even "Animal Tax". The existing regulations clearly mention and regulate "Retribution on Slaughterhouse". Even in Law No. 28/2008 on Regional Taxes and Levies, there is no regulation on Animal Taxes.

- 2) Retribution Object

Observations and interviews with the community show that people pay slaughterhouse retribution based on the type of goods they carry when they participate in a traditional ceremony (*rambu solo'* and *rambu tuka'*). In other words, for the community, the object of the slaughterhouse retribution is their baggage when they participate in local activities. This can be in the form of animals, traditional food (*pa'piong*) and money. Therefore, the amount paid by the community will differ depending on the type of luggage (pig, buffalo, cow, goat, *pa'piong*, money, deer, or anoa). The animals that are brought are slaughtered at the place where the customary activity is held (the family's house) and the slaughter is carried out by members of the family carrying out the customary activity. From the number of animals brought, there are usually some animals left alive to be donated to certain groups.

This contradicts the regulation on the object of Slaughterhouse Retribution as stated in North Toraja District Regulation No. 15/2011 and other related regulations, which states that the object of Slaughterhouse Retribution is the provision of livestock slaughterhouse facilities, including pre and post slaughter animal health examination services provided, owned and/or managed by the Regional Government, with the exception of slaughterhouse facilities managed and/or provided by BUMN, BUMD or the private sector. In the practice of slaughterhouse retribution collection in North Toraja, animals brought by the community when attending a traditional ceremony are provided and slaughtered by the family, including the slaughtering place being held in the yard of the house where the ceremony takes place. No local government services are used in the process.

In fact, in the practice of Slaughterhouse Retribution withdrawals, it was found that there were "Slaughterhouse Retribution" withdrawals for animals such as anoa and deer, which were not actually slaughtered at the RPH provided by the government, nor did they receive any animal health inspection services from the government, either before or after the slaughtering process. In addition to contradicting the local regulation itself, the practice of withdrawing "Slaughterhouse Retribution" also violates other regulations on protected animals such as Government Regulation No. 7 of 1999 concerning the Preservation of Plant and Animal Species, which was later amended by Government Regulation No. 8 of 2015 concerning Amendments to Government Regulation No. 7 of 1999 concerning the Preservation of Plant and Animal Species; and Minister of Environment and Forestry Regulation No. P.106/MENLHK/SETJEN/KUM.1/5/2018 concerning Plant and Animal Protection, which regulates the list of protected animals in Indonesia. In these regulations, any person is prohibited from carrying out activities that damage the habitat and taking or utilizing anoa without a permit granted by the competent authority. Violations of the regulation are subject to criminal and administrative sanctions, including imprisonment and fines. As protected animals, anoa and deer are part of Indonesia's natural wealth that must be protected and preserved for the benefit of future generations.

### 3) Retribution Subject

Based on observations at the research location, it was found that the subject of the Slaughterhouse Retribution is a person or group who comes to a traditional ceremony with animals or other objects that will be handed over to the family that is carrying out the ceremony. The objects could be animals, *pa'piong* and money. This contradicts the regulation on the subject of slaughterhouse retribution as stated in North Toraja District Regulation No. 15/2011 and Law No. 28/2008 on Regional Taxes and Levies, which states that the subject of slaughterhouse retribution is the individual or entity that uses the facilities/enjoys the services of the business concerned.

In the practice of collecting "slaughterhouse retribution" in Toraja, in general, people/families who attend a traditional ceremony bring animals, food (*pa'piong*) or money to be handed over to the family who is holding the ceremony. This symbolizes the involvement of the community/family attending the ceremony. After the animal enters the courtyard where the ceremony is held, the animal will become the responsibility of the family holding the ceremony, including the slaughtering and distribution of meat from the slaughtered animal. In the case of *pa'piong* and money, these items are fully provided by the visiting family to be handed over to the family holding the ceremony. Thus, actually in the process of providing animals until the animals are slaughtered, there is no use of services or utilization of facilities provided by other parties (government), but by the family itself.

### 4) Slaughterhouse Retribution Tariff

Regional Regulation of North Toraja Regency No. 15 Year 2011 on Retribution for Slaughterhouse states that the tariff structure of slaughterhouse retribution in North Toraja is classified based on the type of service, as well as the type and number of livestock. Meanwhile, the amount of tariff is determined based on the prevailing market rate in the region. However, if the prevailing market rate is difficult to find, then the tariff is determined as the amount of payment per unit of service/service which is the sum of the tariff elements including the cost element per unit of service provision and the desired profit element per unit of service. Based on this, the cost components that are taken

into account in determining the tariff include:

- a) Operational costs
- b) Indirect costs
- c) Capital costs
- d) Other costs associated with the provision of slaughter services, such as interest on short-term loans.

However, since the process of slaughtering animals at traditional ceremonies in North Toraja does not use/utilize services and/or facilities provided by the local government of North Toraja, there should be no costs that need to be borne by the community as the executor of the traditional activities. Similarly, the local government is not entitled to take advantage of animal slaughtering in the series of traditional activities because there are no services/facilities from the government that are used/utilized by the community.

Further North Toraja Regional Regulation No. 15 of 2011 on Retribution for Slaughterhouse still sets a certain amount for animals sacrificed at traditional ceremonies in North Toraja, even though the animals are slaughtered not at a slaughterhouse provided, managed or owned by the local government. In the regulation, this mechanism is called Slaughtering of Livestock outside the Slaughterhouse with services and/or facilities provided/allowed by the Local Government, with rates including:

- a) Buffaloes based on type and motif, among others:
  - Striped Buffalo (Saleko, Bonga) IDR 750,000/head
  - Castrated Buffalo (Balian) IDR 500,000/head
  - Black Buffalo (Pudu', Todi', Sambao') IDR 200,000/head
- b) Cow IDR 100,000/head
- c) Horse IDR 100,000/head
- d) Deer IDR 75,000/head
- e) Pig IDR 75,000/head
- f) Goat IDR 45,000/head

Although this tariff is stated in the Regional Regulation of North Toraja Regency No.15 of 2011 on Regional Retribution article 8 paragraph 6, the tariff provision also contradicts Article 8 paragraph 3 of the same regulation which states that the tariff of Slaughterhouse Retribution consists of elements of cost and profit per unit of service. This is based on the fact that:

- a) The nominal tariff determined has no basis, because the slaughtering of livestock outside the Slaughterhouse provided by the local government, is actually carried out in the yard of the family who performs the traditional ceremony and in general, the slaughterer is also a member of the family itself. Therefore, there is actually no cost of service from the government that must be paid by the community. Thus, the Regional Regulation of North Toraja Regency No.15 of 2011 on Regional Retribution has disharmonization between paragraphs and articles in the same regulation.
- b) Deer is one of the animals subject to tariff in accordance with the Regional Regulation of North Toraja Regency No.15 of 2011 on Regional Retribution article 8 paragraph 6. Whereas deer is one of the protected animals in accordance with Government Regulation No. 7 of 1999 on the Preservation of Plant and Animal Species, which was later amended by Government Regulation No. 8 of 2015 on the Amendment to Government Regulation No.7 of 1999 on the Preservation of Plant and Animal Species; and Minister of Environment and Forestry Regulation No.

P.106/MENLHK/SETJEN/KUM.1/5/2018 on Plant and Animal Protection. Thus, the Regional Regulation of North Toraja Regency No.15 of 2011 on Regional Retribution is disharmonized with these other regulations.

- c) In practice, Anoa, which are endemic to the island of Sulawesi and are protected animals according to regulations, are often found in the *rambu solo'* traditional ceremonies. The use of Anoa in *rambu solo'* is actually a custom that has only emerged in recent years, and does not exist in the rules for the implementation of *rambu solo'* according to *aluk todolo*. Anoa have become widely used in funeral ceremonies because they are considered to represent the level of welfare and financial capability of the person performing the ceremony.

When referring to the laws and regulations on Plant and Animal Protection, and considering the principle of benefit and the purpose of the *rambu solo'* ceremony, the local government should be able to make a policy to prohibit the use of Anoa. In addition, Anoa are also not mentioned in paragraph 6 of article 8 of the North Toraja Regency Regional Regulation No.15 of 2011 concerning Regional Retribution. However, in practice, the local government still collects retribution from the slaughter of Anoa at funeral ceremonies. This means that implicitly, in practice, the government also allows the slaughter of endangered animals at funeral ceremonies even though it is against the relevant laws and regulations.

## CONCLUSION

This research reveals a discordance between North Toraja Regional Regulation Number 15 of 2011 and other relevant regulations, such as Law Number 28 of 2009 concerning Regional Taxes and Levies, as well as legislation regarding protected wildlife. The inconsistency, particularly concerning the collection of "Slaughterhouse Retribution," manifests in various aspects, including the terminology used, the object, the subject, and the established tariff. There is a contradiction between the community's retribution practices and what is stipulated in the regulations, where terms like "Animal Tax" or "sima" are more commonly known than the official terms used by the local government. Additionally, disharmony is evident concerning the use of protected animals, such as deer and anoa, which are still permitted for slaughter despite conflicting with wildlife protection regulations. This sheds light on the ongoing challenges in achieving a balance between preserving cultural heritage, economic practices, and environmental sustainability in the region. The government is advised to evaluate North Toraja Regional Regulation No. 15/2011 on Retribution for Slaughterhouse (RPH) with a focus on harmonizing terms, objects, subjects, and tariffs in accordance with national regulations and animal protection. Increased public education is also needed to improve understanding of the implementation of regulations that support environmental norms and animal welfare. Open dialog with relevant parties, including environmental groups and animal rights activists, can help reach a common understanding on traditional practices, animal protection and sustainable development. This will support harmonization between local culture, economic development and environmental responsibility more efficiently

## REFERENCE

Akuarifmi, I. B. (2023). *Analisis Potensi Dan Perkembangan Retribusi Rumah Potong Hewan Di Kabupaten Toraja Utara* [PhD Thesis, Universitas Hasanuddin]. <http://repository.unhas.ac.id/id/eprint/26642/>

- Dasmar Luron, M. (2016). *Implementasi Kebijakan Retribusi Rumah Potong Hewan di Kabupaten Tana Toraja*. [PhD Thesis, FIS]. <http://eprints.unm.ac.id/8726/>
- Fitra, H. (2016). Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah (PAD) di Kota Padang Setelah Dikeluarkannya Undang-Undang Otonomi Daerah. *Jurnal Praktik Bisnis*, 5(1), 51–66.
- Gaznur, Z. M., Nuraini, H., & Priyanto, R. (2017). Evaluasi penerapan standar sanitasi dan higien di rumah potong hewan kategori II. *Jurnal Veteriner*, 18(1), 107–115.
- Indonesia, R. (1999). Undang-Undang Republik Indonesia Nomor 22 Tahun 1999 Tentang Pemerintahan Daerah. *Jakarta (Id): Ri*. [http://www.apbi-icma.org/uploads/files/old/2013/11/uu\\_32\\_-2004.pdf](http://www.apbi-icma.org/uploads/files/old/2013/11/uu_32_-2004.pdf)
- Indonesia, R. (2004). Undang-Undang Republik Indonesia Nomor 32 Tahun 2004 Tentang Pemerintahan Daerah. *Jakarta (Id): Ri*. [http://www.apbi-icma.org/uploads/files/old/2013/11/uu\\_32\\_-2004.pdf](http://www.apbi-icma.org/uploads/files/old/2013/11/uu_32_-2004.pdf)
- Indonesia, R. (2009). *Undang-undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah*.
- Indonesia, R. (2011). Undang-Undang Nomor 12 Tahun 2011 tentang Pembentukan Peraturan Perundang-Undangan. *Lembaran Negara Republik Indonesia Tahun* [http://jdih.karangasemkab.go.id/uploads/post/2014/KEPBUP/KEPBUP\\_389\\_2014.pdf](http://jdih.karangasemkab.go.id/uploads/post/2014/KEPBUP/KEPBUP_389_2014.pdf)
- Kariangā, H. (2017). *Carut-Marut Pengelolaan Keuangan Daerah di Era Otonomi Daerah*. Prenada Media. [https://www.google.com/books?hl=id&lr=&id=Glc\\_DwAAQBAJ&oi=fnd&pg=PA1&dq=otonomi+daerah&ots=ghkKUS0NuP&sig=y2cFc7zOjm6hoGiTFxDRNV7DIQA](https://www.google.com/books?hl=id&lr=&id=Glc_DwAAQBAJ&oi=fnd&pg=PA1&dq=otonomi+daerah&ots=ghkKUS0NuP&sig=y2cFc7zOjm6hoGiTFxDRNV7DIQA)
- Khasrad, K., Hellyward, J., & Yuni, A. D. (2012). Kondisi Tempat Pemotongan Hewan Bandar Buat Sebagai Penyangga Rumah Pemotongan Hewan (RPH) Kota Padang. *Jurnal Peternakan Indonesia (Indonesian Journal of Animal Science)*, 14(2), 373–378.
- Lai'Pakiding, N. O. (2019). *Efektivitas Retribusi Rumah Potong Hewan Dan Kontribusinya Terhadap Pendapatan Asli Daerah Kabupaten Tana Toraja* [PhD Thesis, Politeknik Negeri Ujung Pandang]. <http://repository.poliupg.ac.id/id/eprint/2751>
- Lidwina, A. (2016). *Pelaksanaan pasal 8 Perda no. 9 tahun 2009 tentang "Retribusi Rumah Potong Hewan" di Kabupaten Tana Toraja*. [PhD Thesis].
- Mahi, R. (2005). Peran Pendapatan Asli Daerah di Era Otonomi. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 6(1), 39–49.
- Muin, F. (2014). Otonomi daerah dalam perspektif pembagian urusan pemerintah-pemerintah daerah dan keuangan daerah. *Fiat Justisia*, 8(1), 69–79.
- Patandianan, E. E. (2012). *Analisis Determinan Penerimaan Retribusi Rumah Potong Hewan Di Kabupaten Tana Toraja, Sulawesi Selatan Tahun 2001-2010 Analysis On Determinants Of Retribution Revenue Of Animal Slaughterhouse At Tana Toraja Regency, South Sulawesi Years 2001-2010* [PhD Thesis, Universitas Hasanuddin].
- Padmapriya, T., Salameh, A. A., Wildan, M. A., & Kishore, K. H. (2022). AI Enabled 6G: Artificial intelligence (AI) for integration of 6G wireless communications. *International Journal of Communication Networks and Information Security*, 14(3), 372-379. <http://repository.unhas.ac.id/id/eprint/8247/1/eduardeddy-1004-1-12-eduar-0%201-2.pdf>

- Ristanti, Y. D., & Handoyo, E. (2017). Undang-undang otonomi daerah dan pembangunan ekonomi daerah. *Jurnal RAK (Riset Akuntansi Keuangan)*, 2(1), 115–122.
- Rosyidi, D. (2017). *Rumah potong hewan dan teknik pemotongan ternak secara islami*. Universitas Brawijaya Press. <https://www.google.com/books?hl=id&lr=&id=q2pODwAAQBAJ&oi=fnd&pg=PR5&dq=rumah+potong+hewan&ots=49ygAO7ozY&sig=3SMvz1v9xizzQ-9SyUBHV13pK00>
- Safitri, S. (2016). Sejarah perkembangan otonomi daerah di Indonesia. *Criksetra: Jurnal Pendidikan Sejarah*, 5 (1). <https://ejournal.unsri.ac.id/index.php/criksetra/article/view/4804>
- Syarif, M., Samsuki, Amzeri, A., Azmi, Z. (2022)., Analysis on Production Factors and Marketing of Corn. *Agriekonomika*, 11(1), 87-98.
- Silamba, R. S., Kalangi, L., & Warongan, J. D. (2017). Analisis Potensi Retribusi Rumah Potong Hewan Pada Upacara Rambu Solo'Dan Rambu Tuka'Di Kabupaten Toraja Utara. *GOING CONCERN: JURNAL RISET AKUNTANSI*, 12(2). <https://ejournal.unsrat.ac.id/index.php/gc/article/view/18035>
- Tolistiawaty, I., Widjaja, J., Isnawati, R., & Lobo, L. T. (2015). Gambaran rumah potong hewan/tempat pemotongan hewan di kabupaten Sigi, Sulawesi Tengah. *Jurnal Vektor Penyakit*, 9(2), 45–52.
- Yusuf, N., & Agus, A. A. (2016). Implementasi Peraturan Daerah Nomor 15 Tahun 2011 Tentang Retribusi Rumah Potong Hewan (Studi Pada Upacara Adat Rambu Solo'Di Kecamatan Rantepao Kabupaten Toraja Utara). *Jurnal Tomalebbi" Jurnal Pemikiran, Penelitian Hukum, Dan Pendidikan Pancasila Dan Kewarganegaraan (PPKn)"*, 3(1), 25–36
- Marita, L., Arief, M., Andriani, N., & Wildan, M. A. (2021). Strategi Peningkatan Kesejahteraan Petani Indonesia, Review Manajemen Strategis. *Agriekonomika*, 10 (1), 1–18.
- Wildan, M. A., Imron, M. A., & Siswati, E. (2021). Macroeconomic factors affecting natural gas export management. *International Journal of Energy Economics and Policy*, 11(1), 639-644.
- Wildan, M. A. (2020). Employee's productivity at the operation of Indonesian railway. *The Indonesian Accounting Review*, 10(1), 47-50.