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MAQASID-ORIENTED GOVERNANCE OF TOURISM LEVIES: RETHINKING FRAGMENTED FISCAL AUTHORITY AT MOUNT BROMO

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Abstract

Tourism entrance charges in protected destinations function simultaneously as revenue instruments, governance institutions, and public tests of legality, fairness, transparency, and intergovernmental accountability. This article addresses the specific governance problem revealed by field research on two public charges encountered by visitors using the Probolinggo route to Mount Bromo, Indonesia. The purpose of this study is to legally reinterpret that documented two-charge experience after Indonesia's 2022–2025 fiscal reforms and to propose a *maqāṣid*-oriented normative model for coordinating local tourism levies with national-park non-tax revenue charges. The methodology combines doctrinal legal analysis of a changing hierarchy of regulations—from Law No. 1 of 2022 and Government Regulation No. 35 of 2023 through Probolinggo Regency Regulation No. 1 of 2024 and its 2025 amendment to Government Regulation No. 36 of 2024 and implementing forestry regulations—with a socio-legal re-analysis of original field findings and a systematic *maqāṣid al-Sharīʿah* evaluative framework. The central finding is that the Bromo controversy reflects fragmented fiscal authority rather than straightforward unlawful duplication: two separate public entities collected charges with distinct legal objects but failed to communicate that distinction intelligibly to visitors. The article concludes that formal legal authorization does not exhaust the legitimacy of a public levy; legitimacy also requires *ḥifẓ al-māl* (protection of property), *al-ʿadl* (justice), *amānah* (public trust), *maṣlaḥah ʿammah* (public welfare), and *dar' al-mafāsid* (prevention of avoidable harm). The article contributes the concept of *maqāṣid*-oriented tourism levy governance, which operationalizes these principles through fee-object differentiation, coordinated pre-payment disclosure, differentiated revenue accountability, intergovernmental fiscal protocols, and conservation benefit linkage. This framework is offered as a transferable evaluative tool for multi-jurisdictional tourism destinations across the Muslim-majority world and beyond.

Keywords: Fiscal Governance; *Maqāṣid al-Sharīʿah*; Mount Bromo; Tourism Levies; Regulatory Coordination

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Introduction

Tourism fees represent one of the most immediate and tangible encounters between public fiscal authority and ordinary citizens. A visitor may never read the statute authorizing a levy, but the amount charged, the identity of the collector, the wording printed on a ticket, and the quality of service received shape perceptions of governmental legitimacy, institutional trust, and legal order in ways that affect both destination governance and conservation outcomes.[1] The problem intensifies at destinations governed simultaneously by local-government tourism policy and central-government conservation law, because visitors in such spaces may encounter multiple public charges without understanding whether those charges are legally distinct or administratively redundant.

Mount Bromo, situated within the Bromo Tengger Semeru National Park (TNBTS) in East Java, Indonesia, exemplifies this governance complexity. The 2022 field study from which this article develops documented two payments on the Probolinggo route: a local levy collected before full entry into the broader Bromo tourism area and a separate charge associated with access to TNBTS under central-government conservation authority.[2] The original analysis characterized this as a double entrance charge and linked the problem to weak coordination between the Probolinggo Regency tourism authority and TNBTS management. That characterization captured a real governance failure but requires doctrinal refinement. The co-existence of two charges does not automatically constitute unlawful duplication; the legal question turns on whether each charge has a distinct object, a competent authority, and a traceable public purpose.

The legal setting of the original field study has substantially changed. Law No. 28 of 2009 on Regional Taxes and Regional Retributions, which framed the original analysis, was repealed by Law No. 1 of 2022 on Financial Relations between the Central

[1] Mach et al., "Protected Area Entry Fees and Governance Quality," Tourism Management 77 (2020): 104003, https://doi.org/10.1016/j.tourman.2019.104003; Emelia von Saltza and John N. Kittinger, "Financing Conservation at Scale via Visitor Green Fees," Frontiers in Ecology and Evolution 10 (2022): 1036132, https://doi.org/10.3389/fevo.2022.1036132

[2] Holilur Rohman, "Implementasi Peraturan Daerah Kabupaten Probolinggo Nomor 7 Tahun 2019 Ditinjau dari Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah (Studi Kasus Kawasan Wisata Gunung Bromo)" (undergraduate thesis, UIN Kiai Haji Achmad Siddiq Jember, 2022), 1–76.

Government and Regional Governments.[3] That statute reorganized local fiscal architecture, emphasizing simplification, national-local fiscal synergy, efficiency, accountability, and improved public services. Government Regulation No. 35 of 2023 subsequently established general rules for regional taxation and retribution.[4] Probolinggo Regency replaced its older sectoral retribution structure with Regional Regulation No. 1 of 2024, later amended by Regional Regulation No. 7 of 2025. At the central level, national-park revenue governance shifted from Government Regulation No. 12 of 2014 to Government Regulation No. 36 of 2024, with implementing regulations issued through Minister of Forestry Regulation No. 12 of 2025 and Minister of Forestry Regulation No. 17 of 2025.[5]

The tourism and protected-area literature confirms that entrance fees are governance institutions, not neutral market prices.[6] Studies of protected-area fee systems consistently find that poorly monitored or poorly distributed fees become contentious, while transparent collection, meaningful stakeholder participation, and visible use of revenues improve perceived legitimacy and governance quality.[7] Research on visitor green fees emphasizes that trust, legal design, and the perceptible relationship between payment and benefit materially affect acceptance and effectiveness.[8] Indonesian experience in Raja Ampat demonstrates that participation, transparency, equitable distribution, and clear benefit-linkage determine whether conservation entrance-fee arrangements are regarded as legitimate.[9]

A parallel literature addresses conservation financing and benefit sharing. Tourism can fund protected-area management, but fee systems can also externalize costs to visitors and surrounding communities when the relationship between revenue and

[3] Indonesia, Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments, preamble and arts. 1–10, repealing Law No. 28 of 2009.

[4] Indonesia, Government Regulation No. 35 of 2023 on General Provisions for Regional Taxes and Regional Retributions.

[5] Indonesia, Government Regulation No. 36 of 2024 on Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry of Environment and Forestry; Minister of Forestry Regulation No. 12 of 2025; Minister of Forestry Regulation No. 17 of 2025.

[6] Mach et al., "Protected Area Entry Fees and Governance Quality," 104003.

[7] Ery Atmodjo, Machiel Lamers, and Arthur P. J. Mol, "Financing Marine Conservation Tourism: Governing Entrance Fees in Raja Ampat, Indonesia," Marine Policy 78 (2017): 181–188, https://doi.org/10.1016/j.marpol.2017.01.023.

[8] von Saltza and Kittinger, "Financing Conservation at Scale via Visitor Green Fees," 1036132.

[9] Atmodjo, Lamers, and Mol, "Financing Marine Conservation Tourism," 182–186.

environmental or social benefit is ambiguous.[10] Research on the commercialization of Indonesian protected areas further cautions that tourism policy operates within broader institutional and political-economic structures, and that revenue generation can displace conservation objectives if accountability is weak.[11]

These literatures, however, rarely evaluate the justice of multiple public tourism levies through Islamic legal objectives. Contemporary Islamic tourism scholarship commonly employs *maqāṣid al-Sharīʿah* to assess sustainability, welfare, and ethical governance, but tends to focus on halal services, business models, and destination development rather than the legal architecture of compulsory public charges.[12] Islamic public-finance scholarship has increasingly argued that fiscal policy should be assessed through justice, maṣlaḥah, *ḥifẓ al-māl*, and welfare priorities, yet it rarely operationalizes those principles for multi-level tourism levies in decentralized governance systems.[13]

This article fills that gap. Its conceptual novelty lies in distinguishing plural charges from duplicative charges and in arguing that formal statutory authorization alone does not exhaust the legitimacy of a public levy. A levy may be validly enacted yet remain normatively deficient when its object is obscure, its information architecture is misleading, its benefit is untraceable, or institutional fragmentation transfers avoidable transaction costs and cognitive burdens to visitors. The article therefore develops the concept of *maqāṣid-oriented tourism levy governance*: a framework in which public charges are treated as an *amānah* and evaluated through legality, differentiation of fee objects, *ḥifẓ al-māl*, justice, transparency, reciprocity of public service, conservation benefit, and intergovernmental coordination.[14]

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[10] Sue Snyman and Kelly S. Bricker, "Living on the Edge: Benefit-Sharing from Protected Area Tourism," Journal of Sustainable Tourism 27, no. 6 (2019): 705–719, https://doi.org/10.1080/09669582.2019.1615496.

[11] Wolfram Dressler et al., "The Cost of Leisure: The Political Ecology of the Commercialization of Indonesia's Protected Areas," Environmental Sociology 8, no. 2 (2022): 121–133, https://doi.org/10.1080/23251042.2021.2001990.

[12] Mirza Nur Fitria, Andrean Caspari, and Arvan Setiawan, "Optimizing Government Policies to Support Sustainable Sharia-Based Tourism," Ar Rehla 4, no. 2 (2024), https://doi.org/10.21274/ar-rehla.v4i2.10136; Dwi Vita Lestari Soehardi, Sri Sudiarti, and Marliyah, "The Paradigm of Fiqh Muamalah Maliyah in the Halal Tourism Ecosystem," Brilliant International Journal of Management and Tourism 5, no. 2 (2025).

[13] Ana Muthoharoh et al., "Maqashid Syariah sebagai Framework Kebijakan Fiskal: Integrasi Nilai Islam dalam Public Finance," 2025, https://doi.org/10.63822/dqtaks72.

[14] Jasser Auda, Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach (Herndon, VA: International Institute of Islamic Thought, 2008), 3–22.

The central research question is: how should the documented two-charge experience on the Probolinggo route to Mount Bromo be legally reinterpreted after Indonesia's 2022–2025 fiscal reforms, and how can *maqāṣid al-Sharīʿah* guide a fairer model for coordinating local tourism levies with national-park charges? The answer requires moving beyond the binary conclusion that two charges are either automatically unlawful or automatically legitimate. The article instead evaluates whether the fiscal relationship is intelligible, proportionate, service-linked, environmentally accountable, and institutionally coordinated.

Method

This study employs normative legal research supported by a socio-legal re-analysis and a *maqāṣid*-based evaluative framework. The methodology integrates three distinct analytical layers, each addressing a different dimension of the research question.

The doctrinal component examines the changing hierarchy of rules governing regional retributions and national-park non-tax revenue (PNBP). The historical baseline is formed by Law No. 28 of 2009, Probolinggo Regency Regulation No. 7 of 2019, and Government Regulation No. 12 of 2014, because those norms framed the original field study. The contemporary legal corpus consists of Law No. 1 of 2022, Government Regulation No. 35 of 2023, Probolinggo Regency Regulation No. 1 of 2024 as amended by Regulation No. 7 of 2025, Government Regulation No. 36 of 2024, Minister of Forestry Regulation No. 12 of 2025, and Minister of Forestry Regulation No. 17 of 2025. These materials are interpreted textually, systematically, and functionally to identify the legal object, collecting authority, procedural requirements, and public purpose of each levy. Textual interpretation establishes the literal meaning of provisions; systematic interpretation locates them within the broader statutory hierarchy; functional interpretation asks whether each regulatory instrument achieves its declared fiscal-governance purpose.

The empirical layer does not claim new fieldwork in 2026. It re-analyses documented findings from the 2022 Probolinggo study, including observations of two payment points and interview-based information from the district tourism authority and

TNBTS management recorded in the original thesis and related manuscript.[15] This temporal limitation is methodologically significant: the field record is used as a case demonstrating how fragmented public authority was experienced by visitors under the old legal framework, while the current regulatory corpus is used to assess legal transformation rather than to assert that every operational practice observed in 2022 persists unchanged. Future empirical research is needed to verify whether the 2024–2025 reforms have operationally reduced the governance problems originally documented.

The *maqāṣid* analysis treats Islamic legal objectives as an evaluative framework rather than as an alternative source of positive fiscal authority. The analysis focuses on five operative principles: *ḥifẓ al-māl* (protection of property and economic security), *al-ʿadl* (fair distribution of public burdens), *amānah* (accountable exercise of public authority), *maṣlaḥah ʿammah* (connection of revenue to public welfare), and *dar' al-mafāsid* (prevention of avoidable administrative and economic harm). An ecological dimension is added to reflect the contemporary expansion of *maqāṣid* toward environmental stewardship, asking whether revenue design contributes visibly to the conservation of natural resources that sustain the destination. This approach follows the methodological insight, developed especially by Jasser Auda, that *maqāṣid* should evaluate systemic consequences and institutional relationships, not merely formal compliance with isolated textual rules.[16]

The research type is doctrinal-normative with a socio-legal dimension. Primary data sources are legislative texts, implementing regulations, and published official documents at both national and regional levels. Secondary data are drawn from academic literature on protected-area fee governance, Islamic fiscal ethics, and Indonesian tourism administration. The article explicitly acknowledges that it does not conduct new interviews or fieldwork, and that its empirical claims are bounded by the documented field record from 2022.

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[15] Rohman, "Implementasi Peraturan Daerah Kabupaten Probolinggo Nomor 7 Tahun 2019," especially findings on Ngadisari/Seruni Point local charge, Cemoro Lawang/TNBTS payment, and institutional communication.

[16] Auda, Maqasid Al-Shariah as Philosophy of Islamic Law, 45–55; Mohammad Hashim Kamali, "Maqasid Al-Shari'ah and Ijtihad as Instruments of Civilisational Renewal," ICR Journal 2, no. 1 (2020): 245–271; Edi Kurniawan et al., "Recent Studies on the Maqāṣid Al-Sharī'ah of Abū Isḥāq al-Shāṭibī," AJIS 10, no. 1 (2025): 1–26.

Tourism Levies and the Regulatory Transition in Mount Bromo

The first doctrinal finding is that the original Bromo controversy must be separated into a historical regulatory layer and a contemporary one. During the period captured by the 2022 field study, the district charge was grounded in Probolinggo Regency Regulation No. 7 of 2019, which amended Regional Regulation No. 6 of 2011 on business-service retributions. The local framework included charges associated with recreation and tourism facilities managed by the regency. The field record indicated that the first payment encountered through the Probolinggo route was, in administrative intention, linked to Seruni Point and related district tourism facilities rather than to the legal right to enter TNBTS itself.[17]

The second payment belonged to a different legal regime: access to the national park generated non-tax state revenue administered under central-government conservation authority pursuant to Government Regulation No. 12 of 2014. Even in the old framework, therefore, the two payments did not necessarily share the same legal object. The first related to a locally managed tourism facility; the second related to national-park access under the *undang-undang* governing conservation areas. This distinction is decisive because it demonstrates that the phrase 'double charging' can accurately describe a visitor's transactional experience without conclusively establishing duplicative taxation in the doctrinal sense. The stronger legal criticism is that the separation of legal objects was not communicated with sufficient clarity, thereby allowing two distinct public charges to appear as a single repeated entrance fee.

The 2022 fiscal-relation reform reinforces the importance of precise legal characterization. Law No. 1 of 2022 reorganized regional tax and retribution authority, emphasizing simplification and national-local fiscal synergy as explicit policy objectives.[18] Government Regulation No. 35 of 2023 standardized general rules for regional taxes and retributions, including provisions relating to the permissible objects of service retributions and the procedural requirements for tariff determination.[19]

[17] Rohman, "Implementasi Peraturan Daerah Kabupaten Probolinggo Nomor 7 Tahun 2019," 30–50; Probolinggo Regency Regulation No. 7 of 2019.

[18] Indonesia, Law No. 1 of 2022, especially Elucidation (Penjelasan) on fiscal-policy synergy and simplification objectives.

[19] Indonesia, Government Regulation No. 35 of 2023, arts. 3–15 on permissible objects and tariff determination.

Probolinggo then enacted Regulation No. 1 of 2024, consolidating its local tax and retribution architecture and later amending it through Regulation No. 7 of 2025.[20] The 2019 regulation is therefore no longer the operative positive-law foundation for analyzing current practice. A 2026 doctrinal assessment must engage the contemporary consolidated framework.

The central-government side changed in parallel. Government Regulation No. 36 of 2024 replaced the older tariff architecture for non-tax revenue in the environment and conservation sector, expressly recognizing entrance tickets for visitors to national parks and nature tourism areas as a principal revenue category.[21] Minister of Forestry Regulation No. 12 of 2025 governs conditions and collection procedures, while Minister of Forestry Regulation No. 17 of 2025 classifies entry-ticket levels for national parks and nature tourism areas.[22] The contemporary legal landscape remains multi-level, but the governing question is whether multi-level authority is coordinated and intelligible at the point of payment.

The regulatory transition also exposes a conceptual weakness in public-levy analysis that extends beyond the Bromo case. A retribution is not simply legitimate when the payer receives an immediate private return of equivalent value. Public user charges can finance facility provision, destination management, environmental conservation, and other services whose benefits are collective, delayed, or indirect. The legal and ethical legitimacy of a service levy depends on a sufficiently identifiable connection between the charge, the public service or facility, and the competent authority responsible for it. The contemporary literature on protected-area fees confirms that fee legitimacy is strongly determined by transparency, governance quality, perceived benefit linkage, and institutional design rather than by the absolute price.[23]

[20] Probolinggo Regency, Regional Regulation No. 1 of 2024; Probolingbo Regency, Regional Regulation No. 7 of 2025.

[21] Indonesia, Government Regulation No. 36 of 2024, art. 5.

[22] Minister of Forestry Regulation No. 12 of 2025, arts. 1–8; Minister of Forestry Regulation No. 17 of 2025, arts. 1–6.

[23] Mach et al., "Protected Area Entry Fees and Governance Quality," 104003; von Saltza and Kittinger, "Financing Conservation at Scale via Visitor Green Fees," 1036132.

From Dual Charges to Fragmented Fiscal Authority

The socio-legal material reveals that the most significant governance failure was not the co-existence of two public entities but the way their institutional boundaries converged ambiguously in a single visitor journey. Tourists approaching Bromo from Probolinggo encountered a first payment at the Ngadisari/Seruni Point area and a second at the TNBTS access point near Cemoro Lawang. In the field record, officials from the district tourism authority explained that the district-managed ticket served Seruni Point and related regency-owned tourism facilities, while TNBTS remained under central conservation authority. Yet ticket wording, payment sequencing, signage, and the absence of a unified pre-visit explanation allowed visitors to experience the first charge as a general 'Bromo entrance' fee. The second charge therefore appeared to duplicate a right of entry that the visitor believed had already been purchased.[24]

This article terms that condition *fragmented fiscal authority*. Fragmentation occurs when more than one public authority possesses a legally relevant revenue competence within the same tourism corridor but lacks an integrated informational, administrative, and accountability interface. Fragmentation is not inherently unlawful. Indonesia's constitutionally mandated decentralized governance structure necessarily permits different levels of government to exercise different competencies within the same geographic space. The governance failure begins when legal differentiation at the institutional level is not translated into understandable differentiation at the citizen level, so that the administrative burden of decoding government competence is shifted to the visitor.

The distinction between plural and duplicative levies can be operationalized through five diagnostic questions. First, does each levy have an independent legal basis? Second, is the charged object materially distinct from the object of any other contemporaneous charge? Third, does the collecting institution possess legal competence over that object? Fourth, can the payer understand the distinction before making payment? Fifth, is there a traceable and publicly disclosed relationship between the revenue and the public function invoked to justify collection? A negative answer to the first three

[24] Rohman, "Implementasi Peraturan Daerah Kabupaten Probolinggo Nomor 7 Tahun 2019," findings and recommendations section.

questions indicates a formal legality problem. A negative answer to the fourth and fifth questions may indicate an accountability and fairness deficiency even when formal legality exists. The Bromo case in its documented 2022 form presents clear deficiencies at the fourth and fifth levels.

Comparative protected-area scholarship provides important analytical support. In Panama, research by Mach and colleagues found that poorly monitored and distributed entry fees were viewed as ineffective and contentious, while transparency and meaningful stakeholder participation in governance improved perceived institutional quality.[25] In Raja Ampat, successive revisions to entrance-fee governance improved participation and transparency but continued to face equity and benefit-distribution challenges, with affected coastal communities expressing concern that revenue flowed to distant administrative centers rather than to local conservation and livelihood programs.[26] Research by Snyman and Bricker on benefit-sharing from protected-area tourism similarly found that the credibility and perceived legitimacy of fee systems depends heavily on visible governance of fund distribution rather than on the formal existence of statutory authority.[27]

The institutional dynamic at Bromo is structurally similar. The local tourism economy and the national-park conservation regime pursue related but institutionally distinct purposes. Local government has legal authority over tourism services, regency-owned attractions, visitor infrastructure, and district economic development. The national park has a conservation mandate, a statutory non-tax revenue entitlement, and accounting obligations under the central-government PNBP framework. If both institutions collect from the same visitor population within the same destination corridor, coordination should be designed as a normal administrative feature rather than an optional intergovernmental courtesy. Otherwise, the destination produces a *fiscal seam*: a governance space where distinct legal regimes meet without a citizen-facing mechanism that explains the jurisdictional boundary clearly.

[25] Mach et al., "Protected Area Entry Fees and Governance Quality," 104003.
[26] Atmodjo, Lamers, and Mol, "Financing Marine Conservation Tourism," 184–187.
[27] Snyman and Bricker, "Living on the Edge: Benefit-Sharing from Protected Area Tourism," 710–715.

The 2024–2025 regulatory reforms create a structural opportunity to address this seam. The consolidated Probolinggo regional tax and retribution regulation and the new national-park PNBP framework should be read alongside the explicit national policy objective of fiscal-policy synergy articulated in Law No. 1 of 2022. Synergy does not require merging distinct revenues into a single legal fund or eliminating either charge. It requires coordinated labeling, harmonized signage, integrated digital information, itemized receipts, accessible complaint channels, and regular public disclosure of revenue use, so that each institution's authority remains legally distinct but the visitor experience is coherent and intelligible.

Maqāṣid, Siyāsah Māliyyah, and the Ethics of Public Levies

Islamic legal analysis changes the evaluative question from whether government may collect revenue to how public authority should collect and use it. Classical and contemporary Islamic public-law thought does not deny the need for public finance; fiscal authority has been recognized as legitimate within Islamic jurisprudence since the earliest discussions of *siyāsah māliyyah* (Islamic fiscal governance). Rather, fiscal authority is constrained by justice, necessity, public welfare, accountability, and the prohibition of unjust appropriation. The Qur'anic injunction against consuming property wrongfully (Qs. al-Nisā' [4]: 29) and the command to uphold justice (Qs. al-Naḥl [16]: 90) supply an ethical orientation compatible with contemporary administrative-law requirements of legality, proportionality, and accountable governance.

Within the structure of *maqāṣid al-Sharīʿah*, *ḥifẓ al-māl* (protection of wealth and property) is particularly relevant to public-levy analysis. Protection of property does not categorically prohibit public levies; a lawful, proportionate charge that finances legitimate public functions can itself protect collective wealth by funding infrastructure, conservation, safety, and orderly administration.[28] The *maqāṣid* concern arises when the payer cannot determine why a charge is imposed, when multiple authorities create avoidable duplication or confusion, when the service relationship is obscured, or when revenue use lacks public accountability. In those circumstances, the fiscal mechanism

[28] Auda, Maqasid Al-Shariah as Philosophy of Islamic Law, 45–55; M. Umer Chapra, The Islamic Vision of Development in the Light of Maqasid al-Shariah (London: International Institute of Islamic Thought, 2008), 37–60.

risks shifting from a collective benefit into an avoidable burden, producing harm that Islamic jurisprudence seeks to prevent under the principle of *dar' al-mafāsid*.

This reasoning engages *maṣlaḥah ʿammah* (public welfare) as well. Tourism levies can generate public welfare by financing destination facilities, conservation programs, and local economic development. Visitor fees are increasingly used internationally to fund environmental management and protected-area governance.[29] However, maṣlaḥah is not established merely by the transfer of revenue to a public treasury. A *maqāṣid*-oriented assessment asks whether the institutional arrangement actually reduces harm, supports the relevant public good, and distributes burdens in a manner consistent with justice. The protected-area benefit-sharing literature similarly emphasizes that the collection of revenue should be tied to equitable governance and identifiable benefits for the populations who bear the cost.[30]

The concept of *amānah* adds an institutional dimension to this analysis. Revenue collected by public authorities is not morally neutral under Islamic law; it is held under a public trust whose terms require the trustee to exercise the power as authorized, to account for the trust property, and to use it for the purposes that justify the original entrustment.[31] In the Bromo case, this principle is directly applicable to ticket wording, signage, and receipts. If a locally collected ticket finances Seruni Point or a regency tourism facility, the payment document should accurately state that. The broader label 'Bromo entrance' may be administratively convenient, but it conceals the legal distinction that justifies a second payment to the national park. That concealment violates *amānah* by misleading the visitor about the nature and extent of the right purchased.

The principle of *dar' al-mafāsid* (prevention of avoidable harm) further strengthens the governance argument. The harm in question is not limited to the monetary value of an additional ticket. It encompasses transaction friction and cognitive uncertainty; perceived unfairness and reputational harm to the destination; weakened institutional trust between visitors and public authorities; disputes between administrative

[29] von Saltza and Kittinger, "Financing Conservation at Scale via Visitor Green Fees," 1036132.

[30] Snyman and Bricker, "Living on the Edge," 705–719; Atmodjo, Lamers, and Mol, "Financing Marine Conservation Tourism," 181–188.

[31] Chapra, The Islamic Vision of Development, 37–60; Muthoharoh et al., "Maqashid Syariah sebagai Framework Kebijakan Fiskal," 2025.

agencies about jurisdictional responsibility; and the erosion of public confidence in decentralized governance. Where the same public revenue objective can be achieved through clearer information architecture, coordinated signage, and intergovernmental protocol, preserving administrative ambiguity has no defensible public-interest justification.

This *maqāṣid* approach also engages the emerging literature on Islamic tourism governance. Contemporary scholarship increasingly argues for integration between Islamic values, environmental sustainability, fiscal ethics, and public welfare rather than transactional compliance alone.[32] The Bromo case extends that discussion from tourism products and services to the exercise of public fiscal authority within multi-level tourism governance—a dimension that the Islamic tourism literature has largely left unaddressed. The *maqāṣid* framework applied here is therefore not merely a theological overlay on existing governance; it constitutes an independent normative register that evaluates the aggregate consequences of institutional design for visitors, local communities, and the natural environment.

Table 1. *Maqāṣid*-Oriented Tourism Levy Governance Framework

Principle	Core Objective	Risk in Fragmented Levy Governance	Institutional Response
Ḥifẓ al-māl	Protect property and economic security	Opaque or apparently duplicative charges; weak benefit linkage; visitor uncertainty about legal entitlements purchased	Clear fee-object labeling; advance disclosure of all charges on the corridor; itemized receipts; accessible complaint and refund mechanisms
Al-ʿadl	Fair distribution of public burdens	Route-based variation in charge exposure; unequal informational access; disproportionate transaction costs on less-informed visitors	Harmonized information standards across all Bromo access routes; proportional and non-discriminatory application of charges

[32] Fitria, Caspari, and Setiawan, "Optimizing Government Policies to Support Sustainable Sharia-Based Tourism"; Soehardi, Sudiarti, and Marliyah, "The Paradigm of Fiqh Muamalah Maliyah in the Halal Tourism Ecosystem."

Amānah	Accountable exercise of public authority	Vague ticket wording; unidentified collector; absence of disclosed legal basis or revenue destination	All receipts must state authority, legal basis, tariff, revenue destination, and applicable regulation; annual public audit disclosure
Maṣlaḥah ʿammah	Connect revenue to demonstrable public welfare	Revenue maximization detached from service delivery or conservation outcomes; no visible welfare return	Mandatory public service reporting: facility improvements, conservation expenditure, community programs financed by each levy
Dar' al-mafāsid	Prevent avoidable administrative and economic harm	Transaction friction; complaints; mistrust; inter-agency jurisdictional disputes at visitor expense	Single-window informational platform; coordinated signage; interoperable ticketing information; clear intergovernmental dispute protocol
Environmental Maṣlaḥah	Preserve ecological value sustaining the destination	Fees not visibly connected to conservation responsibilities; tourism revenue captured without conservation reinvestment	Published conservation-benefit reporting; explicit ticket differentiation between tourism-facility and national-park charges

Data Source: Authors' analytical reconstruction (2026).

Reconstructing Tourism Levy Governance: From Formal Legality to Coordinated Justice

Table 1 operationalizes the normative claim of this article. The framework does not propose abolishing either local tourism levies or national-park charges; it identifies the conditions under which both can be simultaneously lawful and legitimate. The model requires the state to render the legal distinction between charges visible, intelligible, and accountable to visitors, and to ensure that every charge corresponds to an independently identified public service or facility.

The first institutional reform is *fee-object differentiation*. Every ticket, digital payment confirmation, physical gate, and receipt should identify the object of payment using the legal name of the attraction or service. A local levy for Seruni Point should not

be labeled as a generic 'Bromo entrance' if the visitor must subsequently purchase a separate national-park ticket. This is not a cosmetic recommendation. Precise labeling makes the legal basis auditable, protects visitors from assuming they have purchased a right of access controlled by a different authority, and protects the local government from accusations of collecting for an object outside its competence. The requirement follows directly from the principle of *amānah*: public authority should be exercised transparently in terms of what is being done and by whose legal authorization.

The second reform is *coordinated pre-payment disclosure*. Before reaching the first payment point, visitors should be able to consult—whether through physical signage, a digital booking platform, or a QR-accessible information sheet—a simple map of the corridor, the legal status of each tourism zone, the competent authority responsible for each charge, the applicable tariff, and whether additional charges apply within the journey. Digital ticketing systems should reproduce the same information in a standardized format. The governance literature establishes that trust and transparency are core determinants of the acceptability of visitor fees.[33] Coordinated disclosure translates that principle into an operational requirement.

Third, *revenue accountability should be differentiated but publicly connected*. The regency should publicly explain the tourism facilities and services financed by its retribution; TNBTS should disclose the conservation and visitor-management functions supported by PNBP revenue. Such disclosure gives substantive meaning to *maṣlaḥah* and *amānah* by making the welfare purpose of each charge traceable. It also enables citizens to distinguish two legitimate charges from two uncoordinated revenue extractions. Protected-area research indicates that the perceived credibility of user-fee systems improves significantly when stakeholders can see how funds are governed and how benefits are distributed.[34]

Fourth, the post-2022 fiscal system should establish an *intergovernmental fiscal-corridor protocol* for tourism destinations where local and central charges apply within the same visitor journey. Law No. 1 of 2022 expressly commits Indonesia to fiscal-policy

[33] von Saltza and Kittinger, "Financing Conservation at Scale via Visitor Green Fees," 1036132; Mach et al., "Protected Area Entry Fees and Governance Quality," 104003.

[34] Snyman and Bricker, "Living on the Edge," 710–715; Atmodjo, Lamers, and Mol, "Financing Marine Conservation Tourism," 184–187.

synergy; that commitment can be translated operationally into periodic tariff coordination, harmonized public information standards, data-exchange agreements, coordinated complaint-referral mechanisms, and joint evaluation of cumulative visitor burdens. The protocol should specify which authority is responsible for responding when a visitor disputes a charge, requests clarification, or alleges duplicate payment. An institutional arrangement that forces visitors to determine jurisdictional boundaries before obtaining a remedy reproduces the same administrative fragmentation the 2022 reform was intended to solve.

Fifth, any future *integrated-ticket arrangement* should be pursued with caution. A bundled ticket may improve transactional convenience, but it can also obscure legal accountability if the allocation of revenue between the local and central fund is not disclosed. A lawful integrated ticket would require an explicit statutory or intergovernmental agreement as its legal basis, transparent allocation rules, separate accounting for each revenue component, and a receipt that identifies what each payment element finances. Convenience should not be purchased at the cost of traceability and public accountability. Under the *maqāṣid* framework, integration is normatively desirable only when it increases public welfare without weakening *ḥifẓ al-māl* or undermining *amānah*.

These five reforms assign tourism levies three interrelated governance functions. The *protective function* ensures that clear charges protect visitor property, legal certainty, and institutional trust. The *coordinative function* ensures that fiscal authority is exercised through a coherent relationship between local tourism governance and central conservation management rather than as parallel and unconnected administrative acts. The *conservation-accountability function* ensures that revenue legitimacy is strengthened by a visible and publicly reported relationship between payments and the environmental and service functions that sustain the destination. This three-function model transforms public charging from a revenue-centered exercise into *maqāṣid*-oriented tourism levy governance.

The model offers a broader contribution to contemporary Islamic law scholarship. Islamic legal discussion of public finance often focuses on the permissibility of taxes in classical categories or the distribution of zakah and other obligatory levies. Modern

decentralized states, however, frequently produce fiscal burdens through overlapping competencies rather than through a single sovereign collector.[35] The normative challenge is therefore relational: how should multiple lawful powers be coordinated so that their combined effect on citizens remains just, intelligible, and accountable? The Bromo case demonstrates that *maqāṣid* can evaluate the aggregate consequences of institutional design, not merely the validity of each isolated levy. This is a systems-oriented use of Islamic jurisprudence consistent with contemporary efforts by scholars such as Auda and Kamali to make *maqāṣid* analytically responsive to complex governance environments.[36]

The argument remains bounded by the study's evidentiary limitations. This article does not assert that every operational problem documented in 2022 persists in identical form after the 2024 and 2025 regulatory reforms. It uses the case to identify a governance risk that remains structurally possible whenever local tourism charges and national protected-area fees converge within a single visitor journey and lack an integrating informational and accountability interface. Empirical follow-up research should evaluate whether the new tariff rules, consolidated regulations, and updated PNBP framework have produced measurable improvements in visitor understanding, transparency, and perceived fairness across the different Bromo access routes. A comparative study examining visitor experiences and institutional coordination on the Probolinggo, Pasuruan, Malang, and Lumajang routes would provide valuable evidence on whether the 2022–2025 reforms have operationally reduced the fragmentation this article identifies.

Conclusion

This article concludes that the Mount Bromo two-charge controversy should not be reduced to a binary judgment that multiple entrance payments are automatically unlawful. The documented field record from 2022 indicates that visitors on the Probolinggo route encountered two different public authorities collecting charges with distinct legal objects: a district tourism retribution associated with Seruni Point and a national-park non-tax revenue charge associated with TNBTS. The principal governance failure was the weak translation of that institutional distinction into a clear, visitor-facing

[35] Muthoharoh et al., "Maqashid Syariah sebagai Framework Kebijakan Fiskal"; Chapra, The Islamic Vision of Development, 37–60.
[36] Auda, Maqasid Al-Shariah as Philosophy of Islamic Law, 45–55; Kamali, "Maqasid Al-Shari'ah and Ijtihad," 245–271; Kurniawan et al., "Recent Studies on the Maqāṣid Al-Sharī'ah," 1–26.

informational and accountability system. What appeared as double charging was simultaneously a problem of fragmented fiscal authority, ambiguous fee-object communication, and insufficient intergovernmental coordination.

The post-2022 legal transformation reinforces this interpretation while creating a regulatory opportunity for improvement. Law No. 1 of 2022 and Government Regulation No. 35 of 2023 reorganized regional retribution governance; Probolinggo consolidated its local framework through Regulation No. 1 of 2024 and its 2025 amendment; and national-park PNBP is now governed through the 2024–2025 conservation revenue regime. These changes require a shift in analytical focus from the old regulatory baseline to the contemporary legal corpus, and from the question of whether multiple charges exist to the question of whether multiple charges are coordinated, intelligible, and accountable.

The theoretical contribution is the concept of *maqāṣid-oriented tourism levy governance*. Under this framework, the legitimacy of public tourism charges depends not only on formal statutory authority but also on the principles of *ḥifẓ al-māl*, *al-ʿadl*, *amānah*, *maṣlaḥah ʿammah*, *dar' al-mafāsid*, and environmental stewardship. *Maqāṣid* functions as a contemporary evaluative method for institutional design: it does not negate lawful revenue collection, but requires states and governance institutions to prevent avoidable harm produced by their own fragmented administrative structures and to ensure that fiscal authority is exercised with transparency, proportionality, and genuine public-welfare purpose.

The practical implications are five-fold: fee-object differentiation in all communication and documentation; coordinated pre-payment disclosure across all access points and digital platforms; differentiated but connected revenue-accountability reporting; an intergovernmental fiscal-corridor protocol for multi-level destinations; and careful legal design of any future integrated-ticketing arrangement. These measures translate *maqāṣid* principles into operationally specific institutional requirements.

Future research should pursue two directions. First, empirical evaluation of whether the 2024–2025 regulatory reforms have improved visitor understanding, fee transparency, and perceived fairness at Mount Bromo and comparable multi-jurisdictional protected destinations in Indonesia. Second, comparative analysis of how *maqāṣid*-oriented fiscal governance frameworks might be applied to other Muslim-

majority jurisdictions managing tourism-conservation revenue intersections, extending the analytical model beyond the Indonesian context and contributing to a broader theory of Islamic fiscal governance for decentralized states.

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Basuki Kurniawan contributed to the conceptual framework, contemporary legal analysis, *maqāṣid* normative reconstruction, and manuscript supervision and revision. Holilur Rohman contributed the original field-based research foundation, primary data collection and documentation, case reconstruction, empirical narrative, and revision of factual sections. Both authors verified the final legal analysis, footnotes, references, and interpretation independently before submission, and both are jointly responsible for the scholarly integrity of the published work.

Conflict of Interest

The authors declare no financial, professional, institutional, personal, or other conflict of interest that could improperly influence the design of the research, the interpretation of the legal materials, the selection of sources, or the presentation of findings and conclusions.

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Generative AI assistance was used during the drafting and editorial organization of this manuscript. All legal propositions, arguments, interpretive claims, source citations, and conclusions have been independently verified, revised, and approved by the authors. The final manuscript represents the authors' own scholarly reasoning, judgment, and intellectual contribution. AI-assisted drafting tools did not independently determine the analytical framework, conduct original research, or replace the authors' verification of legal and empirical sources

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