Jurnal DIALEKTIKA: Jurnal Ilmu Sosial,
Vol 24 No. 2 2026

ARTICLE

IMPLEMENTATION OF TAX SANCTION POLICIES TO ENHANCE TAX COMPLIANCE AMONG ACCOMMODATION BUSINESSES IN DENPASAR CITY

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Article History
Received: 9 August 2026
Accepted: 23 August 2026
Published: 31 August 2026

Abstract

Increasing Local Own-Source Revenue (PAD) is important for achieving regional fiscal independence. In Denpasar City, accommodation businesses, including hotels, villas, homestays, guest houses, and boarding houses, contribute significantly to local tax revenue. However, taxpayer compliance remains challenging due to delayed payments, inaccurate turnover reporting, and administrative sanctions. This study analyzes the implementation of tax sanction policies, identifies implementation barriers, and formulates solutions to improve taxpayer compliance. Using a descriptive qualitative approach, data were collected through observation, in-depth interviews, documentation, and literature review. Informants included Regional Revenue Agency officials, tax supervision officers, and accommodation business taxpayers. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña, while policy implementation was examined using George C. Edwards III's framework: communication, resources, disposition, and bureaucratic structure. The findings show that sanctions have improved compliance among some taxpayers, although effectiveness remains suboptimal due to low taxpayer awareness, limited personnel, inadequate monitoring technology, and reporting delays. Improvements require stronger outreach, digital monitoring, personnel development, and inter-agency coordination.

Keywords: Accommodation Businesses, Denpasar City, Policy Implementation, Tax Sanctions, Taxpayer Compliance.

A. INTRODUCTION

Regional taxes are one of the fiscal instruments that play a strategic role in supporting regional financial independence as a consequence of the implementation of regional autonomy in Indonesia. Regional taxes not only function as a source of revenue used to finance the administration of regional government but also serve as an instrument for improving the quality of public services, developing infrastructure, and providing various facilities aimed at enhancing community welfare. The implementation of fiscal decentralization provides regional governments with broader authority to explore, manage, and optimize local revenue potential in accordance with the characteristics and economic potential of each region. This condition places regional taxes as a major component of Local Own-Source Revenue (Pendapatan Asli Daerah/PAD), which must be managed effectively, efficiently, transparently, and accountably to support the sustainable development of the region.

Optimizing regional tax revenue is determined not only by the size of the tax base owned by a region but also by the effectiveness of the tax administration system, the quality of services provided to taxpayers, the level of supervision, and the level of taxpayer compliance in fulfilling their tax obligations. Taxpayer compliance is a crucial factor determining the success of regional governments in achieving their tax revenue targets. A high level of compliance contributes positively to increased regional revenue, whereas low compliance may result in revenue targets not being achieved, thereby limiting the ability of regional governments to finance various development programs and public services. This condition demonstrates that efforts to improve taxpayer compliance are an essential component of strengthening regional tax governance oriented toward enhancing tax revenue effectiveness.

Denpasar City, as the capital of Bali Province, has an economic structure dominated by the trade, services, and tourism sectors. Its position as a center of government, business activities, and various economic activities has contributed to rapid regional development, particularly in the accommodation business sector. The growth of star-rated hotels, budget hotels, villas, homestays, guest houses, rental apartments, and various other accommodation service businesses continues to increase alongside the growing number of domestic and international tourist arrivals. This development creates substantial potential for regional tax revenue, particularly from taxes on certain goods and services derived from hotel services or accommodation businesses in accordance with applicable laws and regulations.

The increase in the number of accommodation businesses in Denpasar City directly affects the growing number of taxpayers registered with the regional government. This condition provides significant opportunities to increase Local Own-Source Revenue if all taxpayers fulfill their tax obligations properly and on time. Data from the Denpasar City Government indicate that the number of taxpayers in the accommodation business sector has increased from year to year in line with growing investment in tourism and increasing economic activity. The substantial revenue potential indicates that the accommodation business sector makes a significant contribution to the structure of regional tax revenue. Nevertheless, the increase in the number of taxpayers has not been fully accompanied by an increase in compliance with tax reporting and payment obligations in accordance with the regulations established by the regional government.

Taxpayer compliance remains a major challenge in regional tax management in Denpasar City. Some taxpayers are still found to submit tax reports late, postpone the payment of their tax obligations, or fail to fulfill administrative requirements within the stipulated deadlines. This condition results in tax arrears that have the potential to reduce the optimization of regional revenue. Low taxpayer compliance is influenced by various factors, including limited tax awareness, perceptions of sanctions that have not yet produced a sufficient deterrent effect, limited understanding of tax regulations, and economic factors affecting taxpayers' ability to fulfill their obligations. These problems indicate that strengthening the tax supervision system and enforcing administrative tax regulations are essential measures that cannot be overlooked by the regional government.

The implementation of administrative sanctions through the issuance of warning letters is one of the instruments used by regional governments to encourage taxpayer compliance. A warning letter serves as an official notification to taxpayers who have not fulfilled their tax obligations, requiring them to promptly submit tax reports or make tax payments in accordance with applicable regulations. The issuance of warning letters serves not only an administrative function but also constitutes part of a guidance and law enforcement mechanism aimed at improving taxpayer discipline. Data on the implementation of warning letters during the 2023–2025 period indicate that the number of accommodation business taxpayers receiving warning letters fluctuated. This fluctuation reflects the fact that taxpayer compliance remains unstable and that the implementation of the sanction policy has not yet been fully capable of creating sustainable compliance. This condition indicates that the effectiveness of administrative sanction policy implementation requires comprehensive evaluation to ensure that the objective of improving taxpayer compliance can be achieved optimally.

B. LITERATURE REVIEW

The implementation of administrative sanction policies in taxation is essentially not merely oriented toward punishing taxpayers who violate regulations but is also aimed at building voluntary compliance. This approach positions sanctions as both preventive and repressive instruments that are expected to increase taxpayers' legal awareness in fulfilling their tax obligations. The effectiveness of sanction implementation is strongly influenced by the consistency of policy enforcement, legal certainty, the quality of tax administration services, and the capacity of public officials to carry out their supervisory and guidance functions toward taxpayers. The implementation of sanctions in a professional, transparent, and fair manner can increase public trust in the regional tax system while encouraging the development of a sustainable culture of compliance.

The study of tax sanction policy implementation is important because the success of a policy is determined not only by the quality of the regulations formulated but also by the implementation process in the field. From a public administration perspective, policy implementation is a crucial stage that determines whether a policy can achieve its intended objectives. Various factors, such as policy communication, resource availability, the attitudes or commitment of implementers, and bureaucratic structure, have a significant influence on the effectiveness of public policy implementation. Obstacles in any of these aspects may prevent a policy from being implemented in accordance with its intended objectives, even when the substance of the policy has been well designed.

This study employs George C. Edwards III's policy implementation theory as the analytical framework for examining the implementation of tax sanction policies for accommodation business taxpayers in Denpasar City. The theory emphasizes that the success of policy implementation is influenced by four main variables: communication, resources, implementer disposition, and bureaucratic structure. Analysis of these four variables is expected to provide a comprehensive overview of the effectiveness of tax sanction policy

P-ISSN: 1412 –9736
E-ISSN: 2828-545X

implementation, identify various factors that hinder policy implementation, and formulate alternative solutions that can be applied to improve the effectiveness of administrative sanction enforcement. The findings are expected to contribute academically to the development of public administration, particularly in the field of regional tax policy implementation, while also serving as a consideration for the Denpasar City Government in developing strategies to improve compliance among accommodation business taxpayers and sustainably optimize Local Own-Source Revenue (Pendapatan Asli Daerah/PAD).

C. RESEARCH METHODOLOGY

This study employs a qualitative approach with a descriptive research design. This approach was selected because it enables an in-depth understanding of the implementation of tax sanction policies in improving compliance among accommodation business taxpayers in Denpasar City. The research was conducted at the Denpasar City Regional Revenue Agency (Badan Pendapatan Daerah Kota Denpasar) and several accommodation businesses serving as research subjects. The research data consisted of primary data obtained through in-depth interviews with officials from the Regional Revenue Agency, tax supervision officers, and accommodation business taxpayers, as well as secondary data in the form of policy documents, regional tax revenue reports, laws and regulations, and other administrative documents. Data were collected through observation, interviews, documentation, and literature review.

Data analysis employed the interactive model of Miles, Huberman, and Saldaña, which consists of data collection, data condensation, data display, and conclusion drawing. Data validity was assessed using source triangulation, methodological triangulation, and time triangulation. Policy implementation was analyzed based on the four variables proposed by George C. Edwards III, namely communication, resources, disposition, and bureaucratic structure, thereby providing a comprehensive overview of the effectiveness of tax sanction policy implementation in Denpasar City.

D. RESULT AND DISCUSSION

The research findings indicate that the implementation of the tax sanction policy for accommodation business taxpayers in Denpasar City has generally been carried out in accordance with the applicable laws and regulations. The policy is implemented through an administrative mechanism beginning with the issuance of warning letters to taxpayers who have not fulfilled their tax obligations, followed by the issuance of Regional Tax Collection Notices (Surat Tagihan Pajak Daerah/STPD), and subsequent collection procedures if taxpayers continue to fail to make payments within the prescribed deadline. The implementation of these stages demonstrates that the Denpasar City Government has sought to apply tax administrative law enforcement mechanisms systematically as part of its efforts to improve taxpayer compliance and optimize Local Own-Source Revenue (Pendapatan Asli Daerah/PAD). The implementation of administrative sanctions is directed not only toward law enforcement but also serves as a guidance instrument aimed at developing taxpayers' awareness and voluntary compliance in fulfilling their tax obligations.

P-ISSN: 1412 –9736
E-ISSN: 2828-545X

The research findings show that the implementation of the sanction policy has had a positive impact on improving tax administration discipline in the accommodation business sector. Some taxpayers demonstrated behavioral changes after receiving warning letters by promptly submitting tax reports or settling their tax obligations. This condition indicates that the sanction policy has preventive and corrective functions in encouraging administrative compliance. Nevertheless, overall taxpayer compliance has not yet reached an optimal level. A number of taxpayers were still found to make late payments, submit turnover reports after the prescribed deadline, or fail to fully fulfill their tax obligations in accordance with applicable regulations. These findings indicate that the success of sanction policy implementation is still influenced by various internal and external factors that require further attention from the regional government.

Based on the analysis using George C. Edwards III's policy implementation theory, the communication aspect indicates that the Denpasar City Government has conducted various forms of socialization regarding tax regulations for accommodation business taxpayers through direct meetings, information dissemination via electronic media, social media, notification letters, and tax consultation services. These efforts aim to improve taxpayers' understanding of their tax rights and obligations, reporting mechanisms, payment procedures, and legal consequences of violations of applicable regulations. The intensity of communication carried out by the regional government demonstrates its commitment to establishing better relations between tax officials and taxpayers.

The effectiveness of communication in policy implementation has not fully achieved the expected results because the dissemination of information has not reached all taxpayers equally. Differences in levels of understanding, business characteristics, and the ability to adapt to regulatory changes have resulted in some taxpayers making errors in reporting business turnover or delaying tax payments. Some business operators do not yet fully understand tax administration procedures, resulting in various administrative errors that subsequently lead to the imposition of sanctions. This condition indicates that the policy communication strategy needs to be improved through a more intensive, educational, and sustainable approach so that the information provided can be fully understood by all taxpayers.

The resource aspect indicates that the implementation of the tax sanction policy has been supported by personnel with competencies in regional tax administration. Implementing officials have carried out their duties according to the established division of functions, ranging from taxpayer registration and data collection, administrative verification, and issuance of warning letters to the collection of regional taxes. The availability of administrative facilities and supporting equipment has also assisted the service process for taxpayers, enabling policy implementation to proceed in accordance with established procedures.

The limited number of human resources remains one of the main obstacles to supervising accommodation business taxpayers in Denpasar City. The number of available officers is not yet proportional to the number of taxpayers requiring supervision and the extensive geographical area under the regional government's responsibility. This condition means that monitoring, field inspections, and supervision of taxpayer compliance cannot yet be conducted

P-ISSN: 1412 –9736
E-ISSN: 2828-545X

optimally. The high workload results in data verification and tax collection processes requiring more time, thereby preventing policy implementation from achieving maximum effectiveness.

Analysis of the disposition aspect indicates that implementing officials demonstrate a strong commitment to implementing the tax sanction policy in accordance with applicable regulations. Duties are performed professionally while prioritizing the principles of public service, legal certainty, and fairness for all taxpayers. Officials seek to provide guidance before imposing more stringent administrative measures, ensuring that sanctions are not solely oriented toward punishment but also toward increasing tax awareness. This attitude reflects the regional government's commitment to creating a more effective taxation system oriented toward voluntary compliance.

The success of policy implementation in terms of disposition remains influenced by the varying characteristics and levels of taxpayer awareness. Some taxpayers have a high level of awareness of the importance of paying taxes as a form of contribution to regional development, while others still perceive taxes as a burden on their businesses, resulting in relatively low compliance. These differences in awareness levels mean that responses to the implementation of administrative sanctions are not uniform among taxpayers. This condition demonstrates that improving compliance depends not only on the firmness of government officials but also on taxpayers' legal awareness and understanding of the role of taxes in regional development.

The bureaucratic structure aspect indicates that the implementation of the tax sanction policy is supported by a clear organizational structure and work procedures. Standard Operating Procedures (SOPs) concerning tax collection, issuance of warning letters, delivery of tax collection notices, and stages of sanction enforcement are available as guidelines for officials in carrying out their duties. The clarity of these procedures provides legal certainty for both officials and taxpayers, allowing policy implementation to be carried out consistently and in accordance with applicable laws and regulations. The established bureaucratic structure also supports the creation of internal supervision mechanisms in the administration of regional taxation.

Coordination among work units and relevant agencies still requires strengthening to ensure that policy implementation can operate more effectively. Data exchange, synchronization of information regarding accommodation business activities, and integration of monitoring systems continue to face several technical and administrative challenges. This condition means that the identification of tax potential and enforcement of sanctions against certain taxpayers cannot yet be carried out optimally. Strengthening institutional coordination is therefore an important requirement for improving the effectiveness of regional tax policy implementation in the future.

The research also identified several factors that hinder the implementation of the tax sanction policy for accommodation business taxpayers in Denpasar City. Low taxpayer awareness remains a dominant factor affecting compliance with tax obligations. The limited number of supervisory officers prevents comprehensive monitoring of all registered taxpayers. Tax information systems that have not yet been optimally integrated hinder the collection and validation of tax data. Business turnover reporting that does not always correspond to actual business conditions also presents a challenge in determining the amount of tax that should be paid by taxpayers. These various obstacles demonstrate that the implementation of the sanction policy still requires improvement to achieve the objective of increasing compliance more effectively.

Alternative measures to improve the effectiveness of policy implementation include increasing the intensity of continuous tax socialization and education for all accommodation business taxpayers, developing technology-based digital monitoring systems capable of monitoring business transactions more accurately, increasing the capacity and number of human resources responsible for tax supervision, and strengthening inter-agency coordination through data integration and information systems that support tax monitoring and administrative law enforcement. The implementation of these measures is expected to increase voluntary taxpayer compliance, strengthen the effectiveness of tax sanction policy implementation, and optimize Local Own-Source Revenue as a source of financing for the sustainable development of Denpasar City.

E. CONCLUSION

The implementation of the tax sanction policy to improve compliance among accommodation business taxpayers in Denpasar City has, in principle, been carried out in accordance with the applicable laws and regulations. The implementation of the policy through the issuance of warning letters, Regional Tax Collection Notices (Surat Tagihan Pajak Daerah/STPD), and subsequent collection procedures demonstrates that the Denpasar City Government has sought to implement a tax administrative law enforcement system consistently. The policy implementation has made a positive contribution to improving taxpayers' administrative compliance, as indicated by increased awareness among some taxpayers in fulfilling their tax reporting and payment obligations following the imposition of administrative sanctions. The application of sanctions serves not only as a law enforcement instrument but also as a means of guidance aimed at fostering voluntary compliance, thereby supporting the optimization of Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) from the accommodation business sector.

The research findings indicate that the effectiveness of tax sanction policy implementation has not yet achieved optimal results because it continues to face various obstacles that affect its success. The low level of awareness among some taxpayers regarding the importance of fulfilling their tax obligations remains a dominant factor contributing to delays in tax reporting and payment. The limited number of human resources responsible for tax supervision means that monitoring of all taxpayers cannot yet be carried out to its full potential. The utilization of information technology in tax administration and supervision systems has also not been fully integrated, resulting in suboptimal processes for collecting, validating, and monitoring tax data. Supervision of turnover reporting by accommodation businesses continues to face various challenges, as some taxpayers are still found to report turnover that does not correspond to their actual business conditions. This condition demonstrates that the implementation of the tax sanction policy still requires various improvements to achieve the objective of increasing taxpayer compliance more effectively.

P-ISSN: 1412 –9736
E-ISSN: 2828-545X

Analysis based on George C. Edwards III's policy implementation theory shows that the success of policy implementation is influenced by four main variables: communication, resources, disposition, and bureaucratic structure. The communication aspect plays an important role in ensuring that all taxpayers understand tax regulations, administrative procedures, and the legal consequences of violations. The resource aspect determines the regional government's capacity to effectively perform service, supervision, and law enforcement functions. The disposition aspect reflects the commitment of implementing officials to carrying out the policy professionally, consistently, and with a public service orientation. The bureaucratic structure serves as the foundation for policy implementation through clear work procedures, division of responsibilities, and coordination mechanisms, ensuring that all stages of implementation can be carried out effectively and accountably. These four variables are interrelated and constitute determining factors in the successful implementation of the tax sanction policy in improving compliance among accommodation business taxpayers in Denpasar City.

Improving the effectiveness of policy implementation requires strategic measures to be undertaken continuously by the Denpasar City Government. Tax socialization needs to be intensified and implemented more systematically and continuously so that all taxpayers have an adequate understanding of their rights, obligations, and the benefits of tax payments for regional development. The development of digital technology-based service and supervision systems should be prioritized to improve data accuracy, administrative transparency, and the effectiveness of monitoring accommodation business transactions. Enhancing the competence of tax officials through education, training, and professional capacity development is also essential to strengthen the quality of tax administration services and administrative law enforcement. Strengthening coordination among agencies involved in managing accommodation business data is expected to create a more integrated, accurate, and responsive monitoring system for addressing various forms of tax violations.

The findings of this study are expected to make both theoretical and practical contributions to the development of public administration studies, particularly in the field of regional tax policy implementation. The findings may serve as a reference for future research examining tax policy implementation through broader approaches or in other business sectors. The findings are also expected to provide consideration for the Denpasar City Government in formulating more effective, adaptive, and taxpayer-compliance-oriented regional taxation strategies and policies. Continuous improvement in the effectiveness of tax sanction policy implementation is expected to optimize Local Own-Source Revenue, strengthen regional fiscal independence, and support sustainable regional governance and development.

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