



Analysis of Fiscal and Local Tax Policies at the Pesawaran Regency Local Revenue Agency to Support the Harmonization of National Fiscal Policy Regulations

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ARTICLE INFO	ABSTRACT
Keywords: Fiscal harmonization; HKPD; Law; Local Taxation	The implementation of fiscal and local tax policies in Pesawaran Regency faces a gap between tax revenue targets and actual collections, indicating challenges in optimizing local tax management to support national fiscal policy harmonization under Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law). This study aims to analyze the implementation of fiscal and local tax policies at the Regional Revenue Agency (Bapenda) of Pesawaran Regency, examine their conformity with the principles of the HKPD Law, and identify factors affecting policy optimization. This study applies a normative and empirical legal approach through analysis of legislation, local regulations, legal doctrines, and field data obtained from observations and interviews. Data were analyzed qualitatively using a deductive method to examine the relationship between legal norms and policy implementation. The findings show that, normatively, Pesawaran Regency's local tax policies are aligned with the HKPD Law through regulatory adjustments and improved collection mechanisms. However, implementation remains suboptimal due to limited institutional capacity, inadequate tax databases, uneven digitalization, and low taxpayer compliance. This study concludes that fiscal policy harmonization requires not only regulatory alignment but also institutional strengthening, improved human resource capacity, integrated tax information systems, and enhanced supervision and tax education. The findings provide policy implications for the Pesawaran Regency Government in developing more effective, transparent, and sustainable local tax management strategies to strengthen regional fiscal autonomy.
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INTRODUCTION

Optimizing local tax revenue remains a challenge in strengthening the fiscal autonomy of local governments in Indonesia (Hasanah et al., 2025). Fiscal decentralization grants local governments the authority to manage revenue sources, including local taxes, as instruments for financing development and public services (Ginting, 2022; Lee & Seoh, 2022; Wang et al., 2024). Local governments' ability to optimize tax revenue still faces various challenges related to institutional capacity, the quality of tax administration, the availability of databases, the use of technology, and the level of taxpayer compliance (Bahl & Bird, 2008; Bird, 2010). These conditions indicate that the success of fiscal decentralization is determined not only by the authority granted to local governments but also by the effectiveness of policy implementation in managing local revenue sources in a sustainable manner.

Reforming financial relations between the central and local governments is a crucial part of strengthening national fiscal governance (Furqon et al., 2024). The government enacted Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law)

as the legal basis for creating more harmonious fiscal relations through the harmonization of local revenue policies, the strengthening of fiscal capacity, and improved coordination between the central and local governments (Pramato, 2026; Sari & Humairoh, 2024). This regulation continues to grant local governments the authority to manage local taxes, but its implementation must fall within the framework of national fiscal policy to ensure a balance between local interests and national development goals.

The implementation of local fiscal policy under the Local Fiscal Management Law still faces challenges at the operational level. The issues that arise are not only related to regulatory aspects but also encompass the ability of local governments to translate policies into an effective tax administration system. Limitations in the tax database, the suboptimal digitization of tax collection, weak oversight, and low compliance among some taxpayers are factors that can affect the achievement of local tax revenue targets (Abrori et al., 2024; Bahl & Bird, 2008; Bird, 2008; N. R. Indonesia, 2022; Localis & Of, 2023). These conditions reveal a gap between the normative goal of fiscal harmonization in the HKPD Law and the actual practice of local tax administration at the local government level.

Pesawaran Regency, as one of the autonomous regions in Lampung Province, faces challenges in optimizing its local tax revenue potential. Data from the Regional Revenue Agency of Pesawaran Regency in 2025 indicate that actual local tax revenue reached approximately IDR 70.42 billion, compared with the targeted revenue of IDR 108.17 billion, resulting in an achievement rate of only 65.10% (B. P. S. K. Pesawaran, 2025). This revenue shortfall suggests persistent challenges in local tax administration, particularly regarding the effectiveness of collection mechanisms, supervision of taxable objects and taxpayers, and taxpayer compliance with tax obligations.

The management of local taxes from the perspective of administrative law is not only related to the authority of local governments to collect taxes, but also encompasses the effectiveness of the application of legal norms in the administration of government (Science, 2011; Syamsuddin, 2023; Tambunan, 2024). The Regional Revenue Agency (Bapenda) plays a strategic role as the institution responsible for implementing local fiscal policy through its functions of data collection, tax collection, oversight, and evaluation of tax revenue (Putra & Iswanto, 2024; Tambunan, 2024). An analysis of the implementation of local tax policies at the Pesawaran Regency Revenue Agency is necessary to understand the extent to which local fiscal policies have been carried out in accordance with the principles of national fiscal harmonization.

Previous research on local taxes has primarily focused on strategies for increasing Local Own-Source Revenue (PAD), the effectiveness of tax collection, and factors influencing taxpayer compliance (Alfarizie, 2025; Matabean & Juwono, 2021; Pamungkas & Satispi, 2022; Prasetyto & Amarini, 2023; Putra & Iswanto, 2024; Zaenul Abidin et al., 2023). These studies have contributed to our understanding of local tax management from the perspectives of revenue and tax administration. Research on the implementation of local tax policies within the framework of national fiscal policy harmonization following the enactment of the Local Tax Policy Law still needs to be further developed, particularly in examining the relationship between fiscal legal norms, institutional capacity, and policy implementation practices at the local level. A study of Pesawaran Regency provides a framework for analyzing how the local government exercises its tax authority, the factors that influence the effectiveness of policy implementation, and the extent to which these align with the direction of reforms in central-local financial relations. An approach that links legal aspects with tax administration practices is necessary to provide a more comprehensive picture of the implementation of local fiscal policies. Given these circumstances, it is important to conduct a study on the implementation of fiscal and local tax policies in Pesawaran Regency to gain an understanding of the alignment between the national fiscal legal framework and policy implementation practices at the local level.

This study aims to analyze the implementation of fiscal and local tax policies at the Pesawaran Regency Local Revenue Agency in support of the harmonization of national fiscal policy, to examine

the alignment of local tax policies with the principles of Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments, and to identify factors that hinder the optimal implementation of local fiscal policies. This study makes a theoretical contribution to the development of research on local finance law, particularly regarding the relationship between national fiscal regulations and the implementation of local policies. The practical contribution of this study is intended to serve as a basis for evaluation by the Pesawaran Regency Government in strengthening local tax governance through institutional capacity building, strengthening tax administration, and aligning local fiscal policies with national policies.

METHOD

Problem Solving Approach

This study employs both a normative legal and an empirical legal approach to analyze the implementation of fiscal and local tax policies in Pesawaran Regency (Huda & Heryansyah, 2022). A normative legal analysis was conducted on various legal provisions governing financial relations between the central and local governments, specifically Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments and Law No. 23 of 2014 on Local Government. This study aims to assess the alignment of legal regulations with the principle of harmonization of national fiscal policy.

The empirical analysis was conducted through field data collection at the Pesawaran Regency Regional Revenue Agency via observation and interviews. The field data were used to examine the implementation of local tax policies, tax administration mechanisms, and factors influencing the optimization of local tax revenue. A combination of these two approaches is used to analyze the alignment between applicable legal norms (*das sollen*) and actual policy implementation practices on the ground (*das sein*).

Data Sources and Types

This study uses primary and secondary data (Ali, 2021). Primary data were obtained through observations and interviews at the Pesawaran Regency Regional Revenue Agency regarding the implementation of fiscal and local tax policies. Secondary data were obtained through a literature review of laws and regulations, specifically Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments, local regulations, legal literature, and academic journals, and other supporting sources relevant to the research (Ibrahim, 2020; Marzuki, 2021).

Data Collection and Processing Procedures

Observation

The observation was conducted through direct visits to the Pesawaran Regency Regional Revenue Agency to gain a realistic understanding of the implementation of fiscal and local tax policies, particularly regarding collection mechanisms, administration, and institutional coordination in support of the harmonization of national fiscal policy.

Interview

Interviews were conducted in person with several informants deemed to possess the necessary expertise and authority, such as structural officials and technical staff at the Pesawaran Regency Regional Revenue Agency. These interviews aimed to obtain in-depth information regarding the implementation of fiscal and local tax policies, the challenges encountered, and the efforts made to align local policies with the provisions of the law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments.

Data Processing Procedures

The data obtained from fieldwork and literature reviews were then classified, selected, and systematically organized in accordance with the research questions. The data were then analyzed based on their relevance to the research subject to facilitate the drawing of conclusions.

RESULTS AND DISCUSSION

Result

The implementation of fiscal and local tax policies at the Regional Revenue Agency (Bapenda) of Pesawaran Regency is carried out within the framework of central-local fiscal reform as regulated under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) (N. R. Indonesia, 2022). The implementation process includes taxpayer registration, tax assessment, tax collection, billing, and supervision of local tax revenues (P. R. Indonesia, 2023).

The local tax policy of Pesawaran Regency has been supported by legal instruments through Regional Regulation of Pesawaran Regency Number 5 of 2023 concerning Local Taxes and Regional Retributions and Regulation of the Regent of Pesawaran Number 2 of 2025 concerning Procedures for Local Tax Collection (P. K. Pesawaran, 2023b, 2025b). These regulations serve as the legal basis for Bapenda Pesawaran Regency in managing local taxation and aligning regional tax policies with the provisions stipulated in the HKPD Law and Government Regulation Number 35 of 2023 concerning General Provisions on Local Taxes and Regional Retributions (P. R. Indonesia, 2023).

The implementation of local tax collection has been conducted through administrative mechanisms involving taxpayer and tax object identification, tax determination, payment processes, and compliance monitoring (Bird, 2015; P. R. Indonesia, 2023). However, the optimization of local tax revenue remains challenging. Local tax revenue data for 2025 indicate that the realization reached approximately IDR 70.42 billion from the target of IDR 108.17 billion, representing an achievement rate of 65.10% (B. P. D. K. Pesawaran, 2025). This condition indicates a gap between the targeted revenue and the actual local tax collection.

Pesawaran Regency's local tax policies have been aligned with the fiscal reform framework established under the HKPD Law through adjustments in regulatory arrangements and local tax management mechanisms (Furqon et al., 2024). These efforts demonstrate the alignment between regional fiscal policies and national fiscal policy directions. Nevertheless, further strengthening is required, particularly in technical implementation and institutional capacity, to improve the effectiveness of local tax administration.

Several challenges were identified in the implementation of fiscal and local tax policies, including limitations in the quality of taxpayer databases, suboptimal utilization of digital tax collection systems, limited integration of taxation information systems, and relatively low compliance among some taxpayers (Abrori et al., 2024; Bird, 2015). These factors affect the capacity of Bapenda Pesawaran Regency to improve the effectiveness and optimization of local tax revenue collection.

Discussion

The implementation of fiscal and local tax policies at the Regional Revenue Agency (Bapenda) of Pesawaran Regency reflects the adjustment of regional policies to the fiscal relationship reform between central and local governments as regulated under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) (P. R. Indonesia, 2022). The adjustment of regional regulations through Pesawaran Regency Regional Regulation Number 5 of 2023 concerning Local Taxes and Regional Retributions and Regent Regulation Number 2 of 2025 concerning Local Tax Collection Procedures indicates that the local government has established a legal framework aligned with national fiscal policy directions (P. K. Pesawaran, 2023a, 2025a).

This condition can be analyzed through Lawrence M. Friedman's legal system theory, which explains that the effectiveness of legal implementation is influenced by three main components legal substance, legal structure, and legal culture (Friedman, 1975). The legal substance aspect in Pesawaran Regency's local tax policy has demonstrated conformity through regional regulations that refer to the HKPD Law (P. R. Indonesia, 2022; P. K. Pesawaran, 2023b). Such regulatory alignment provides legal certainty and establishes a foundation for implementing local tax policies. However, the existence of regulations alone does not guarantee effective implementation without adequate institutional capacity and public compliance.

The implementation of local tax policies in Pesawaran Regency indicates a gap between the established policy framework and actual revenue achievement. Local tax revenue realization in 2025 reached IDR 70.42 billion from the target of IDR 108.17 billion, representing 65.10% achievement (B. P. D. K. Pesawaran, 2025). This condition indicates that the optimization of local tax revenue remains challenging. The issue is not solely related to fiscal authority but also involves tax administration capacity, taxpayer database quality, monitoring mechanisms, and public compliance with taxation obligations (Bird, 2015; Keen, M., & Slemrod, 2017).

The perspective of William Dunn's policy implementation theory explains that policy effectiveness is not determined solely by the formulation stage but also by the implementation and evaluation processes (Dunn, 2028). Local tax regulations in Pesawaran Regency have been formulated in accordance with the national fiscal reform framework; however, the implementation stage continues to encounter technical and administrative challenges. Limited integration of taxation information systems, suboptimal taxpayer data updating, and the need to strengthen institutional capacity indicate that effective policy implementation requires adequate administrative support systems (Abrori et al., 2024; Bird, 2015). The importance of taxation administration capacity is supported by previous studies emphasizing that local tax revenue optimization is strongly influenced by governance quality, information technology utilization, and taxpayer compliance. Previous studies have also shown that digitalization of taxation systems can improve tax collection efficiency, although its effectiveness depends on institutional readiness and the quality of available data (Abrori et al., 2024). The condition in Pesawaran Regency demonstrates that digital transformation in local taxation requires not only technological infrastructure but also improvements in administrative systems and human resource capacity.

The relationship between regional fiscal authority and national fiscal policy can be understood through the perspective of fiscal decentralization (Oates, 1972), which positions local governments as part of the national financial system. Local government authority in managing taxation does not represent an independent fiscal power but rather a delegated authority that remains within the framework of national fiscal policies (N. R. Indonesia, 2022). The implementation of the HKPD Law in Pesawaran Regency illustrates that local governments have opportunities to optimize regional revenues while maintaining consistency with national fiscal harmonization principles.

The legal culture aspect also plays an important role in explaining the suboptimal performance of local tax revenue collection (Friedman, 1975). Variations in taxpayer compliance indicate that successful fiscal policy implementation depends not only on legal instruments and institutional capacity but also on public awareness and willingness to fulfill taxation obligations (Alm, 2019). This condition reinforces Friedman's argument that law cannot operate effectively without support from social behavior as part of the legal system.

Previous studies on local taxation have generally focused on optimizing Regional Original Revenue (PAD) and improving tax collection effectiveness (Putra, 2024; Rasyid & Dewi, 2025). The analysis of local tax policy implementation within the framework of national fiscal harmonization provides a broader perspective by connecting regulatory aspects, institutional capacity, and taxation administration practices (Furqon et al., 2024). This perspective is important because the implementation of the HKPD Law is not only aimed at increasing regional revenue capacity but also at strengthening coordination and alignment between central and regional fiscal policies.

Overall, the implementation of fiscal and local tax policies in Pesawaran Regency demonstrates that fiscal policy harmonization has been achieved at the regulatory level but still requires strengthening at the implementation level. Improving policy effectiveness requires strengthening Bapenda's institutional capacity, improving taxpayer database management, developing integrated taxation information systems, and enhancing taxpayer education and supervision. These measures are essential to establish local tax governance that is effective, transparent, and sustainable in accordance with the objectives of the HKPD Law.

CONCLUSIONS

Based on the normative and empirical analysis, the implementation of fiscal and local tax policies at the Regional Revenue Agency (Bapenda) of Pesawaran Regency has normatively supported national fiscal policy harmonization in accordance with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). The adjustment of regional regulations indicates alignment with national fiscal policies; however, empirical implementation still faces challenges, particularly the gap between local tax revenue targets and actual realization.

Pesawaran Regency's local tax policies have generally complied with the principles of legality, fairness, efficiency, and fiscal harmonization as established under the HKPD Law. Nevertheless, policy implementation still requires further strengthening to achieve substantive fiscal justice, particularly in improving tax collection effectiveness and supporting taxpayer compliance.

The optimization of local fiscal policy implementation remains influenced by institutional, administrative, technological, and taxpayer compliance factors. Strengthening Bapenda's institutional capacity, improving taxpayer database quality, integrating taxation information systems, and enhancing tax education and supervision are essential steps to establish effective and sustainable local tax governance.

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AUTHOR CONTRIBUTIONS

A.W.P.: Conceptualization, Methodology, Investigation, Formal Analysis, Writing – Original Draft. E.P.: Supervision, Validation, Methodology, Writing – Review & Editing. E.Pa.: Validation, Formal Analysis, Writing – Review & Editing. A.M.S.: Investigation, Data Curation, Project Administration, Writing – Review & Editing. All authors have read and approved the final version of the manuscript.

AI DISCLOSURE STATEMENT

The authors used ChatGPT solely to refine wording and improve the clarity of the manuscript. The authors reviewed and verified all AI-assisted revisions and remain fully responsible for the accuracy, interpretation, and integrity of the final content.

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