Indonesian Tourism Journal
ISSN: 3048-278X (print), 3048-4472 (online)
Vol 3, No 2, August (2026): Page no: 206-226
Available online at
https://journal.austrodemika.org/index.php/itj

From Tourism Revenue to Sustainability; Evaluating Bali's Foreign Tourist Levy Governance, 2024–2026

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https://doi.org/10.69812/itj.v3i2.413

Article Info

Article History;
Received:
17 August 2026
Revised:
24 August 2026
Accepted:
31 August 2026

Abstract:
Bali introduced a foreign tourist levy to help finance cultural preservation and environmental protection in a destination confronting concentrated visitor demand, ecological pressure, and governance fragmentation. This article evaluates the levy as a public-policy instrument rather than treating collection growth as evidence of sustainability performance. A qualitative documentary evaluation combines the amended provincial levy regulation, official tourist-arrival statistics, public statements on receipts, Ombudsman monitoring, and recent international research. The analytical framework distinguishes legal purpose, collection capacity, fiscal traceability, implementation coordination, and observable public value. Official statistics record 6,333,360 direct foreign arrivals in 2024 and 6,948,754 in 2025. Public reporting indicates levy receipts of approximately IDR 313.8 billion in 2024 and IDR 369 billion in 2025, against a reported 2025 budget target of IDR 500 billion. Dividing 2025 receipts by the IDR 150,000 tariff gives approximately 2.46 million payment equivalents, but this proxy cannot establish individual compliance because exemptions and reporting denominators are not fully reconciled. Ombudsman disclosures identify weaknesses in collection verification and contested spending priorities, particularly the relationship between cultural programmes and waste management. The article concludes that Bali has created a potentially useful earmarked financing mechanism but has not yet demonstrated a transparent chain from individual payment through expenditure to independently verified ecological and cultural outcomes. Recommendations focus on interoperable payment verification, publicly accessible expenditure reporting, community oversight, and measurable conservation indicators.

Keyword: Foreign Tourist, Sustainable Tourism, Policy Evaluation

INTRODUCTION

Tourism is often judged through visible indicators such as arrivals, hotel occupancy, or total spending, while the costs that allow a destination to function are less visible. Beaches require cleaning, water systems must serve visitors and residents, heritage spaces depend on ongoing conservation, and local governments must respond when growth intensifies congestion. Bali illustrates this distinction especially clearly because tourism creates substantial income while drawing heavily on common environmental and cultural resources. A levy on foreign visitors therefore raises a policy

question that is broader than how much money can be collected. The important question is whether the government can turn a payment imposed on visitors into an accountable contribution to destination resilience.

The international discussion about overtourism has moved beyond the idea that crowding is merely an inconvenience during the high season. Researchers increasingly treat it as a governance condition in which economic activity, environmental thresholds, resident wellbeing, and political decision-making interact. This perspective is useful for Bali because coastal degradation, solid-waste pressures, land conversion, mobility constraints, and unequal control over tourism benefits do not all respond to a single promotional intervention. They require institutions that recognize multiple kinds of cost and that can distinguish destination popularity from long-term social value. A fiscal measure may support such institutions, but it cannot substitute for them (Mihalič, 2020; Santos-Rojo et al., 2023; Kumar & Malhotra, 2026).

Visitor levies are attractive to destination governments because they offer an identifiable revenue source linked to tourism activity. In principle, a carefully designed levy can make beneficiaries contribute to services and conservation from which they derive value, while reducing pressure on residents to finance visitor-related costs entirely through general taxation. Yet the same measure may become a conventional revenue device if administrators count successful transactions without verifying what those receipts achieve. The distinction is material: collecting funds, allocating them, disbursing them, and producing environmental or cultural outcomes are four different events. None can safely be inferred from the preceding one without evidence about the relevant implementation stage.

Comparative research suggests that visitor willingness to pay is shaped not only by price but also by the perceived justification, credibility, and intended use of the charge. Earmarking can communicate purpose, but it is meaningful only when budget processes make it possible to follow the funds. Research on tourism taxation has consequently linked demand, competitiveness, policy acceptance, environmental externalities, and public accountability rather than viewing tax receipts in isolation. These concerns frame the present evaluation because the stated aims of Bali's levy are protective, whereas the most frequently reported indicators are fiscal. A policy evaluation must examine the gap between these categories (Rosselló-Nadal & Sard, 2026; Cárdenas-García et al., 2022; Fuster-Uguet et al., 2026).

The Government of Bali began collecting a levy of IDR 150,000 from foreign tourists in February 2024 for the protection of Balinese culture and the natural environment. The legal framework was subsequently amended through Provincial Regulation Number 2 of 2025, modifying Provincial Regulation Number 6 of 2023. The amendment confirms that implementing the original arrangement had not been fully optimal, effective, or efficient. In other words, the regulatory revision is itself relevant evidence of an implementation problem rather than proof that the underlying objectives have already been attained. An assessment of governance must therefore pay attention to collection arrangements before and after the amendment, without claiming causal effects that available data cannot identify.

The scale of the destination is essential context. Bali's official tourism statistics record 6,333,360 direct international arrivals during 2024 and 6,948,754 during 2025, an increase of approximately 9.72 percent. These annual totals indicate recovery and

expansion of international demand, but they do not measure the spatial concentration of visitors, the duration of stays, or the contribution of particular tourists to environmental pressure. The 2024 figure also covers January, before the levy commenced, and should not be used mechanically as a complete exposure denominator for that collection year. The introductory graph illustrates the arrival trend while keeping these methodological boundaries visible.

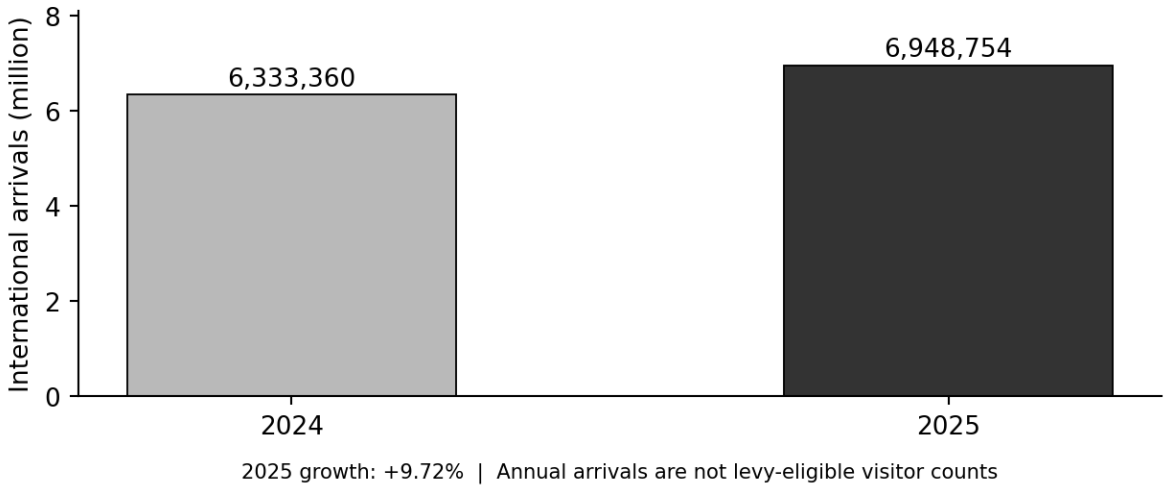


Figure 1. Direct International Tourist Arrivals to Bali, 2024–2025
Source: Bali Provincial Tourism Office (2026)

The levy raises a second question: what kind of financing relationship should link visitors, the provincial budget, and local services? A legally designated purpose does not automatically create project-level traceability. Tourism impacts occur at beaches, roads, villages, reefs, temples, and waste systems, whereas a provincial receipt is booked within an administrative budget. Translating income into local benefit requires decisions about needs, spatial priorities, procurement, implementing institutions, monitoring, and communication with affected communities. Consequently, the evaluation must examine not merely the amount of a receipt but the institutional route by which money is expected to reach a particular place and produce a publicly understandable result.

The Indonesian policy environment adds complexity to this task. Tourism development and ecological management are shared among provincial agencies, district and municipal administrations, service operators, private businesses, customary institutions, and national bodies. Responsibility may be distributed across agencies with distinct information systems, budget responsibilities, and performance targets. An increase in receipts cannot resolve such fragmentation on its own. It can even create new questions about how to prioritize expenditures among regions that contribute differently to visitor demand and bear different environmental burdens. Policy analysis must therefore distinguish an apparently successful collection channel from a coordinated sustainability programme (Hall, 2019; Koerner et al., 2024; Pedersen et al., 2024).

A comparative fiscal evaluation also needs to ask what the levy is expected to change. If the intended change is additional finance for existing conservation responsibilities, the result should be assessed against the resources that those services would otherwise have received. If the intended change is new interventions, the evaluation should examine whether the projects are additional to established budgets.

Without an explicit statement of additionality, the public cannot tell whether visitors are financing new protection or replacing ordinary spending. Both arrangements might be legally permissible, but they have different implications for fairness and the claim that tourism is helping to address its external costs.

Bali also presents an important distributive issue. The cultural experiences marketed to international visitors often rely on locally maintained temples, traditions, landscapes, and collective institutions. The communities supporting those assets may not have equivalent influence over the allocation of tourism revenue. If the levy is framed as protecting culture and nature, the public has a legitimate interest in the criteria through which cultural institutions and environmental projects are selected. Fairness cannot be established by pointing to a budget total. It also requires transparency about whose priorities count, who carries implementation responsibilities, and how benefits are assessed after a programme is completed.

International research on resident participation warns that collaboration can conceal unequal power. Tourism villages and community-based programmes may receive recognition or limited implementation roles without holding real authority over resource decisions. Bali's political economy likewise shows that growth-oriented responses can leave vulnerable households exposed to crises even while destination branding remains strong. These findings make it especially important to examine whether a visitor levy creates opportunities for local deliberation, complaints, and scrutiny. The study does not assume that the levy has achieved these outcomes; it asks what can be documented and which institutional gaps remain (Dolezal & Novelli, 2022; Afandi et al., 2025; Gössling et al., 2021).

A useful analysis must keep policy intent and observable performance separate. The foreign tourist levy was justified through protection of culture and the natural environment. Receipts show one kind of administrative result; statements about intended spending show another; documented contracts, disbursements, and site conditions would constitute further kinds of evidence. When public sources reveal only the earlier stages of the chain, the proper finding is incomplete traceability, not automatically ineffective spending or demonstrated conservation success. This distinction prevents the evaluation from turning an absence of published evidence into an unsupported accusation against implementing agencies.

Bali's Ombudsman has publicly highlighted the practical challenge of collecting the levy consistently. Monitoring has pointed to the limited verification infrastructure at points of entry, reliance on officers in destination areas, and low reported levels of payment relative to visitor flows. These observations are consequential because fragmented verification can create unequal experiences for visitors and inconsistent information for administrators. However, assessments should not treat reported coverage percentages as final measures of evasion until eligible populations, payment exemptions, transaction records, and denominator rules have been reconciled. The analytical response should identify data requirements for testing compliance rather than assert that every unmatched arrival represents a violation.

The difference between support for a levy and success of a levy is particularly important. Tourists may express willingness to contribute to cleaner destinations and better conservation, yet a positive attitude does not establish that payments are collected reliably or that revenue reaches intended projects. Survey-based research

offers insight into pricing and acceptance, but institutional transparency is a distinct variable. For Bali, linking these streams of evidence allows a wider perspective on the policy's legitimacy: visitors need clarity about why they pay, residents need clarity about which benefits are financed, and agencies need a shared record that can connect the two (Göktaş & Çetin, 2023; Durán-Román et al., 2021; KC & Kusi, 2026).

Three research questions organize the article. First, what do the legal framework and verified public records establish about the levy and its revenue performance during 2024–2026? Second, how convincingly do the available documents connect collection to environmental and cultural allocations, implementation, and outcomes? Third, what administrative reforms follow from the gaps between legal purpose and public traceability? The contribution is a policy-evaluation framework that distinguishes fiscal generation from sustainable public value and identifies evidence required for stronger assessment. The article remains a documentary analysis: it does not claim unpublished audit access, direct observation, or interviews with tourists and officials.

RESEARCH METHOD

This article applies a qualitative, descriptive-analytical public-policy evaluation using documentary evidence. The unit of analysis is the foreign tourist levy as a governance instrument operating through the Bali provincial administration and its relationships with other actors. The period begins with implementation in February 2024 and continues through documents publicly available during 2026. The design does not seek to estimate an individual tourist's probability of payment, to identify a treatment effect of the regulatory amendment, or to produce experimental evidence of environmental impacts. Its more limited and defensible purpose is to examine whether the publicly documented policy chain is coherent and sufficiently transparent for accountability.

The source corpus is purposively constructed around relevance and institutional authority. Provincial regulations establish the legal mandate; official tourism statistics establish the arrivals denominator used for contextual comparisons; government announcements and credible public reporting provide reported fiscal totals; and Ombudsman releases contribute an independently articulated administrative critique. Recent peer-reviewed studies frame the evaluation of levies, sustainable financing, destination governance, community participation, and environmental pressures. The study treats each source according to what it can legitimately establish. For example, a statistical yearbook supports a visitor count, whereas a journal article discussing willingness to pay does not establish an actual payment rate in Bali.

Documentary work is valuable for analysing a policy whose formal rules and publicly communicated outcomes can be compared without direct fieldwork. It also makes the study reproducible because another researcher can reopen the laws, annual statistics, and monitoring publications. Reproducibility is nevertheless limited when agencies have not disclosed transaction-level collection records or programme-level expenditure tables. Accordingly, the analysis records the provenance of each material claim and distinguishes official statistics, public statements, independent observations, and conceptual interpretation. This separation reflects broader concerns in tourism research about data availability, institutional learning, and analytical overconfidence (Spalding et al., 2023; Tena et al., 2024; Williams et al., 2020).

Data collection proceeded through four operations. First, the study identified the governing legal instruments and their stated objectives. Second, it extracted annual arrivals and reported revenue values while recording coverage periods and units. Third, it gathered publicly reported oversight findings and specific allocation figures, retaining their precise status as allocations or public statements rather than converting them into confirmed expenditures. Fourth, it read the documentary material against international scholarship and coded passages by governance function. No source was silently upgraded to higher evidentiary status: a reported claim remains a reported claim even if it is repeated by several media outlets.

The extraction matrix contains a source identifier, publication year, publisher or public authority, data field, observation period, measurement unit, and limitation. Quantitative items were checked for internal arithmetic and for consistency of denominators. For example, annual arrivals measure border or destination entries as defined by the official statistical series, whereas levy transactions describe payments; the two measures need not share the same population, time coverage, or exclusions. Derived figures are explicitly labelled as researcher calculations. No monetary value is assigned to a programme when the source does not report it. The resulting table presents the source hierarchy before the analytical discussion begins.

Table 1. Documentary Sources, Analytical Uses, and Evidence Boundaries

Source	Evidence retained	Analytical role	Limitation
Provincial Regulation 6/2023 and 2/2025	Policy purpose, payment rules, amendment	Regulatory coherence	Not evidence of outcomes
Bali Tourism Statistics 2025 (BPS series)	2024 and 2025 direct foreign arrivals	Demand context and trend	Not an eligible-payer register
Government receipts, reported Jan 2026	2024/2025 revenues; 2025 target	Descriptive fiscal assessment	Public statements, not audited microdata
Ombudsman Bali monitoring (2026)	Checking, compliance and selected allocations	Independent accountability concerns	Reported allocations are not final results
40 peer-reviewed articles, 2019–2026	Tax, governance and sustainability mechanisms	Comparative interpretation	Cannot supply missing Bali field data

Source: Authors, 2026

Five evaluation dimensions guide coding: regulatory coherence, collection and verification, fiscal traceability, participatory accountability, and sustainability-oriented outcomes. Regulatory coherence asks whether responsibilities and eligible activities can be inferred from the text of law. Collection and verification examine channels, operational interfaces, and reconciliations. Fiscal traceability concerns disclosure from receipts to appropriation, disbursement, project activity, and outcome. Participatory accountability concerns access to information and meaningful oversight by affected communities. The outcome dimension asks whether ecological and cultural changes can be measured with indicators tied to named activities and baseline conditions. These

are evaluation criteria, not observed scores. The analysis combines deductive coding with interpretive comparison. Deductive categories were defined before reading the findings so that references to revenue would not automatically be classified as evidence of sustainability. Inductively, attention was given to features highlighted by the documents, including the use of hotel-based partners, repeated payment checks, exemption uncertainty, and the contrast between cultural support and waste-management allocations. Digital governance scholarship helps explain why interoperability and shared records matter, but it does not substitute for direct proof of how Bali's own databases function. This methodological boundary is crucial for maintaining analytical precision (Zeng et al., 2020; Sustacha et al., 2023; Tan et al., 2025).

Triangulation follows a claim-specific logic. The legal purpose is checked against official regulations, visitor totals against the public statistical compilation, and budget or service concerns against the published Ombudsman account. Journal literature is used to compare mechanisms, not to manufacture findings absent from the Bali documentation. A contradiction between sources is treated as an analytical issue requiring classification rather than resolved through speculation. In particular, official statements and oversight releases can differ in rounding and in how they define the annual collection period; the text reports approximate amounts and preserves the boundary of the evidence rather than combining figures that may have incompatible bases.

RESULTS AND DISCUSSION

1. Regulatory Design and Policy Purpose

The legal design establishes a clear protective rationale: the foreign visitor levy is intended to support the preservation of Balinese culture and the natural environment. Provincial Regulation Number 2 of 2025 amended the 2023 regulatory framework and explicitly addressed problems in the earlier implementation. This sequence matters because it shows that the government viewed execution as a continuing administrative concern. The legal revision should therefore be evaluated not only as a new obligation for tourists but also as a change in the institutional conditions under which payment, verification, and coordination were expected to occur. A law can define authority, but operational capacity must still be observed separately.

The instrument is best understood as a province-level visitor contribution linked to public purposes rather than as proof that every payment is reserved automatically for a single conservation project. Because receipts enter a public financial system, the route from visitor to project depends on classification, budget decisions, responsible agencies, transfer mechanisms, and documentation. The terminology of a levy is therefore less important for evaluation than the practical ability to trace revenue to the uses announced to the public. This is particularly relevant when the policy claims both cultural and ecological objectives, since those objectives require different types of evidence and cannot be measured through a common receipt total alone.

Tourism tax design is context-dependent. A destination facing rapid growth may require a different balance between revenue, capacity management, and protection than a destination with declining demand. Equally, a flat amount is administratively simple, but its distributional implications can differ across visitor types and economic conditions. Fiscal policy should be evaluated against the destination's circumstances

rather than copied from a high-profile international example. Bali's fixed tariff makes the total reported receipts interpretable in payment equivalents, but the amount alone does not reveal whether the tax is proportionate to actual ecological pressure or adequate for the projects it is supposed to support (Yang et al., 2023; Cavallero & Zagler, 2025; Tanaka, 2026).

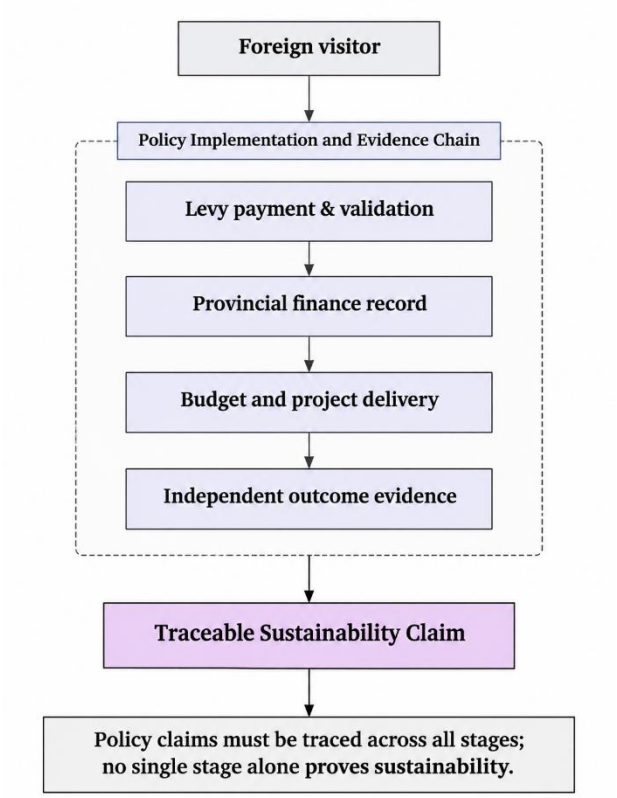


Figure 2. Analytical Programme Logic of the Bali Foreign Tourist Levy
Source: Authors' conceptual framework, 2026

A further institutional distinction is the relationship between levy enforcement and immigration or accommodation operations. Tourists enter through various channels and may interact with hotels, guides, destination managers, payment platforms, or local checking personnel. Each interface may receive different information and possess different legal authority. If those actors cannot verify a valid payment in a reliable and minimally intrusive way, the same obligation can be enforced repeatedly or inconsistently. Such friction does not show that the policy itself is illegitimate, but it can weaken confidence in public service quality and generate operational cost. The design challenge is to make compliance straightforward while preserving fair treatment and data protection.

The 2025 amendment and subsequent operational adjustments can be read as a search for a more workable implementation architecture. The reported expansion of accommodation-related collection partnerships is relevant because hotels have repeated contact with arriving visitors and can communicate the policy early. Yet delegated or incentivized collection creates new governance needs, including correct reconciliation, publicly clear fees or commissions, dispute resolution, and protection against duplicate payment. Evaluators cannot assume that a partnership arrangement

automatically increases net public value; its administrative cost and effect on the visitor experience require disclosure. A monitoring system should distinguish gross collections from any commissions, refunds, or other operational deductions.

The documented legal goal is relatively stable, but the means of implementation are more fluid. That is not inherently a problem: policies often need adjustment as institutions learn. The pertinent question is whether changes are guided by transparent indicators of collection, service quality, environmental priority, and cultural benefit. Without a common monitoring framework, agencies may interpret success through indicators they can easily produce, such as number of transactions or value of revenue. A governance evaluation should instead ask whether the revised arrangements allow analysts and the public to trace how such transactions move toward the protective purpose stated in law.

2. Collection Performance, Denominators, and Visitor Experience

Official statistics show that direct foreign arrivals rose from 6,333,360 in 2024 to 6,948,754 in 2025, giving an increase of 615,394 arrivals or approximately 9.72 percent. The government-reported collection total also rose, from about IDR 313.8 billion for 2024 to IDR 369 billion for 2025. The difference, about IDR 55.2 billion, represents an approximate 17.6 percent change in reported receipts. These are descriptive comparisons of two annual quantities with distinct collection coverage. They establish that reported cash inflows increased, but they do not isolate the effects of enforcement, changes in tourist mix, exemptions, or the regulatory amendment.

The difference in growth rates is analytically suggestive but not causally decisive. Receipts grew faster than annual foreign arrivals, which may be consistent with better collection, but could also reflect altered reporting, payment timing, changing eligibility, or different denominators. The 2024 collection year is not equivalent to a full twelve months of levy exposure because implementation began in February. An appropriate counterfactual comparison would require monthly eligible arrivals and verified payment records organized under the same rules. Without these data, attributing the difference to a specific enforcement measure would exaggerate the empirical evidence.

Dividing the reported IDR 369 billion collected in 2025 by the tariff of IDR 150,000 produces approximately 2.46 million full-tariff payment equivalents. Against 6.95 million recorded direct international arrivals, this corresponds to about 35.4 percent of the annual arrivals total. This calculation is a transparent arithmetic indicator, not an audited number of compliant and non-compliant individuals. Exemptions, prior-payment validity, travel patterns, differences in the arrival series, and the administrative treatment of payments may change the relevant denominator. A reliable compliance rate requires an official eligibility definition and reconciliation of individually unique records rather than simple division.

A separate comparison concerns the public budget target. Reported 2025 revenue of IDR 369 billion is approximately 73.8 percent of a stated IDR 500 billion target, leaving a nominal gap of IDR 131 billion. This comparison is informative about the difference between a planning expectation and a reported cash result. It cannot establish whether the target itself reflected a realistic estimate of eligible visits or whether the gap arose from intentional exemptions, technical barriers, or non-payment. An evaluation should therefore examine the assumptions of target-setting alongside collection operations.

Treating an ambitious target as a neutral benchmark would bias the assessment against administrators without testing its basis.

Table 2. Publicly Reported Visitor and Foreign Tourist Levy Indicators

Indicator	2024	2025	Interpretation
Direct international arrivals	6,333,360	6,948,754	+615,394 arrivals (+9.72%)
Reported levy revenue	≈ IDR 313.8bn	IDR 369bn	Approx. +17.6%; periods differ
Publicly stated revenue target	Not harmonized	IDR 500bn	2025 realization ≈ 73.8%
Revenue ÷ tariff (150,000)	Not comparable	≈ 2.46m equivalents	Arithmetic equivalent, not audited payers
Equivalent ÷ annual arrivals	Not comparable	≈ 35.4%	Proxy; not a compliance rate

Source: Processing Author, 2026

A public discussion of compliance would benefit from publishing a denominator reconciliation statement. Such a statement could start with reported foreign arrivals and identify exclusions, repeat entries, exemptions, and other legally relevant adjustments before calculating the eligible population. A corresponding numerator could identify unique validated payments for the same accounting period. The final rate would then be reported alongside the reconciliation rules and data limitations. This method would allow readers to compare results across years without confusing administrative progress with changes in the number of tourists counted. It would also provide a defensible basis for evaluating any incentive scheme involving intermediaries.

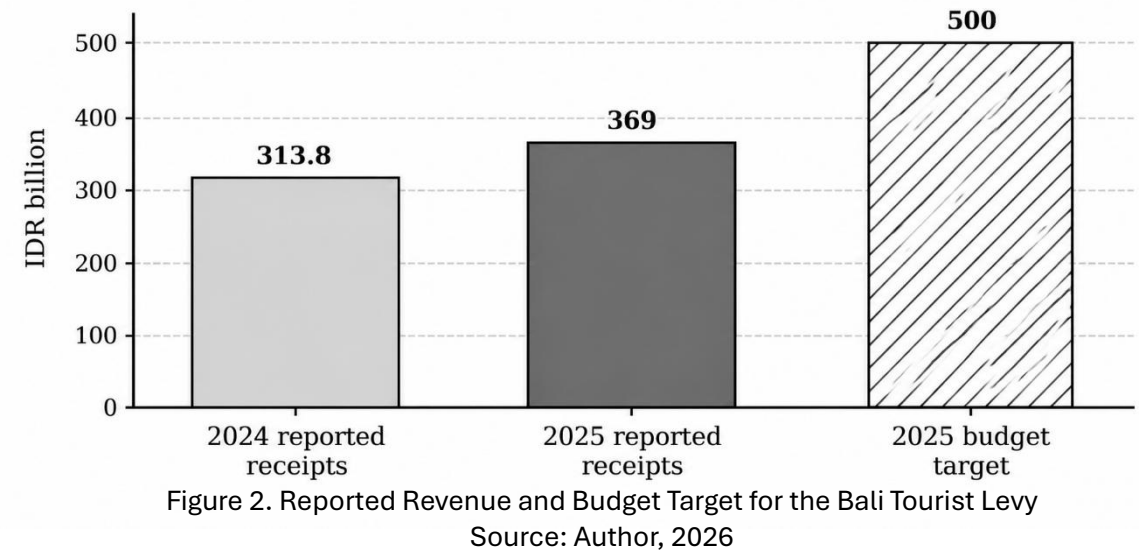


Figure 2. Reported Revenue and Budget Target for the Bali Tourist Levy
Source: Author, 2026

The fiscal evidence makes the payment experience a central governance issue. A visitor may be willing to contribute to preservation but still encounter uncertainty about how, where, or when payment is required. If checking occurs repeatedly and relies on manual verification, service burdens can reduce trust even when the underlying public

objective is supported. Comparisons with visitor taxes elsewhere indicate that the tourism market response depends on design and communication as much as on the amount charged. Bali's principal implementation challenge may therefore involve the reliability and convenience of compliance procedures rather than the nominal tariff alone (Anguera-Torrell et al., 2025; Rosselló-Nadal & Sard, 2026; Cárdenas-García et al., 2022).

Improving verification is not synonymous with maximizing surveillance. The relevant public-administration objective is to confirm lawful payments once, through accessible channels, while protecting personal data and allowing errors to be corrected. An integrated receipt or token that authorised officers can validate across relevant points would reduce duplicated checking. Nevertheless, interoperability should be legally bounded and audited. It should not result in indiscriminate sharing of visitor identities with actors who lack a need to know. Public communication should explain what proof is required, how long it remains valid, which visitors qualify for exemptions, and how a visitor can resolve an incorrect status.

The 2024 and 2025 comparisons should also be interpreted alongside the destination's economic structure. Tourism receipts and visitor volumes are highly sensitive to seasonality, international aviation capacity, economic conditions, and events beyond provincial control. A levy evaluated solely against an annual cash target may encourage a narrow interpretation of public value, in which higher tourist numbers improve administrative performance scores even when they intensify environmental burdens. A more suitable indicator set would combine payment coverage, low-friction service delivery, and independent measures of the conditions the levy was created to protect.

3. From Fiscal Allocation to Environmental and Cultural Outcomes

The move from revenue to sustainability depends on budget traceability. A valid public record should show the approved allocation, funds transferred to implementing agencies, expenditures actually realized, specific activities delivered, and measurable effects at beneficiary sites. Each stage has different implications. An allocation may express a political priority yet remain undisbursed; an expenditure may produce a completed activity without producing the intended ecological outcome. Tourism levy reporting should not collapse these stages into a single sentence about money being used for preservation. The public needs sufficiently detailed records to test the protective claim embedded in the policy's rationale.

Ombudsman reporting has drawn attention to the relative visibility of cultural and waste-management programmes. The published account identifies approximately IDR 107 billion associated with cultural protection in 2024 and approximately IDR 218 billion in 2025, alongside IDR 40 billion in a specified waste-management assistance allocation. These figures are evidence about reported programme allocations; they are not the total provincial environmental budget and should not be treated as audited actual expenditure. Their analytical value lies in identifying a priority-setting question: how are competing cultural and ecological needs assessed, and what criteria explain the amounts assigned through particular budget mechanisms?

The apparent contrast between cultural and waste allocations can be used to ask better questions, not to prove misuse. Cultural programmes may have substantial legitimate needs, and waste management can be funded through additional instruments

beyond the levy-related assistance described by the oversight report. The relevant information would include a consolidated portfolio of levy-supported projects, geographic beneficiaries, programme objectives, expected milestones, disbursements, and independent performance evidence. Where these are unavailable in the reviewed sources, the conclusion is that the public chain of accountability is difficult to reconstruct. It would be unsound to infer project failure or ecological neglect simply from the ratio of two reported allocation lines (Baños-Pino et al., 2025; Nguyen et al., 2024; Atmaja et al., 2025).

Different kinds of ecological pressure require different investment decisions. Marine debris can accumulate around sensitive coastal habitats, land-based waste can exceed municipal handling capacity, and shoreline or coral conservation may demand long-term maintenance rather than one-time cleaning campaigns. Well-designed environmental financing should match the cause of harm with an intervention capable of reducing it, while recording a baseline and a time horizon. Research on Bali's marine litter and protected ecosystems makes a compelling case for monitoring physical conditions, not merely the size of annual conservation allocations. The levy could contribute to such work, but its effectiveness must be independently tested (Atmaja et al., 2025; Hendrawan et al., 2026; Diswandi et al., 2025).

Table 3. Selected Reported Levy-Related Allocations and Verification Needs

Item	Reported amount	Reported status	What cannot be inferred
Cultural protection programme, 2024	≈ IDR 107bn	Ombudsman-reported allocation	Not total audited spending
Cultural protection programme, 2025	≈ IDR 218bn	Ombudsman-reported allocation	Not independent heritage outcome
Selected waste-management assistance, 2025	IDR 40bn	Specified BKK assistance line	Not total environmental allocation
Project-level disbursement/outcomes	Not available in reviewed corpus	Evidence gap	No proof of success or failure

Source: Ombudsman Bali (22 January 2026)

The allocation question is therefore not simply whether culture received more funding than a waste-management line. It is whether the public can observe the decision rule connecting a recognised problem to a proportionate and deliverable project. A conservation programme might require high initial capital spending and smaller later maintenance allocations, while waste services may need predictable annual operating expenditure. The two cannot be ranked responsibly without information about obligations, needs, other sources of finance, and project readiness. A useful annual report would explain changes in priorities and identify projects delayed because prerequisite permits, procurement, or local coordination had not been completed.

A practical traceability architecture would connect an expenditure code to a programme objective and a public output. For waste management, an output might be a completed collection or treatment service with verified operational records; an outcome might involve reduced leakage to vulnerable coastal environments, measured against baseline conditions. For cultural protection, outputs may include supported

conservation activities, while outcomes would require qualitative and quantitative assessment of preservation quality and community benefit. The selected indicators should be proportional to the project, not imposed as a single standardized metric across incomparable services. Auditors and residents would then be able to distinguish procedural compliance from substantive improvement.

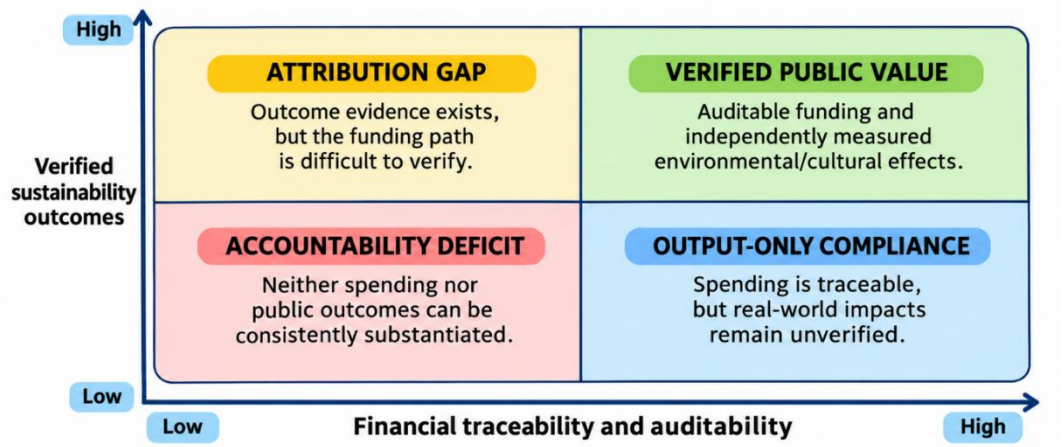


Figure 3. Two-Dimensional Tourism Levy Accountability Matrix
Source: Authors' conceptual, 2026

The financial mechanism also faces a question of intertemporal responsibility. Some ecosystem benefits require continuous spending, while receipts can fluctuate sharply with the tourism cycle. Financing recurrent environmental services solely through volatile tourist flows creates vulnerability when arrivals fall. A prudent design would specify reserves, multiyear commitments, and fallback arrangements for essential ecological services. It would also distinguish the financing of immediate maintenance from investment in infrastructure that will reduce future costs. In this respect, fiscal sustainability requires more than collecting enough money in one good year; it requires a funding architecture that remains credible during downturns.

Evidence from environmental valuation and energy-transition studies suggests that visitors may be willing to contribute to recognizably beneficial programmes. However, willingness is context-specific and should not be equated with an unlimited tolerance for charges. The distribution of costs, credibility of intended spending, and visible benefits can matter as much as the headline fee. Bali's public reporting would become more persuasive if ecological projects were connected to published monitoring findings and if residents could verify whether promised improvements occurred. Those steps would provide a stronger basis for policy legitimacy than promotional statements about the total amount collected (Suryawan et al., 2025; Sofiyah et al., 2025; Nguyen et al., 2024).

A dedicated public dashboard could operationalize this disclosure without changing the fundamental legal purpose. It would list the levy revenue received, adjustments and eligible exemptions where publishable, budget allocations by programme, expenditures to date, contractors or implementing institutions when legally disclosable, project milestones, and outcome indicators. Where an outcome cannot yet be measured, the dashboard should say so and give the expected reporting schedule. Publishing data definitions and revision histories is as important as showing headline

figures; otherwise the public cannot determine whether changes reflect real progress, reclassification, or different calculation methods.

4. Multi-Actor Coordination, Data Systems, and Local Participation

The foreign visitor levy is experienced through multiple institutions even though its legal authority is provincial. International visitors receive information before or after arrival, accommodation businesses may assist with collection, designated officers may check receipts, and government agencies manage the accounting and programme functions. These interfaces create a coordination problem common to multilevel public services: each actor has only part of the information needed for a seamless process. If a payment is recorded in one platform but not recognized elsewhere, repeated checking follows. If a budget item is reported without project identifiers, environmental agencies and citizens may struggle to connect it with actual services. Interoperability is therefore a governance condition rather than a technology feature alone.

Digitalisation can improve administrative execution, but not every digital intervention improves accountability. A platform that accepts payments without generating standardized verification records may increase convenience while leaving enforcement uncertain. Similarly, a finance dashboard that displays collection totals but omits budget and outcome data provides visibility without traceability. International research on smart destinations distinguishes the availability of digital tools from the organizational ability to use them well. In the Indonesian context, local revenue innovation must be connected with service safeguards and institutional responsibilities, rather than treated as a purely promotional modernization agenda (Rustam et al., 2025; Nanita & Sharma, 2025; Suyadnya et al., 2025).

The role of private accommodation operators creates both an opportunity and a potential accountability challenge. Hotel staff already communicate routinely with guests and can explain official payment procedures before checkout or destination visits. Participating operators may also ease collection through integration with a verified public system. However, if commissions or incentives are paid, transparency should distinguish the gross amount charged from the net amount received by government and should specify who bears the administrative cost. The system should also ensure equal access for independent travellers and visitors staying in smaller establishments, so that collaboration with large operators does not create uneven compliance channels.

An integrated verification approach would require operational agreements that define lawful data access, responsibilities for error correction, retention periods, and reporting obligations. Such arrangements must respect national immigration functions while recognizing that the levy is a provincial policy instrument. The objective is not to give every actor access to a central personal-data file. It is to permit a clear status check under the appropriate authority, using minimum necessary information. System design should also include an offline contingency for outages and transparent dispute procedures for cases where a payment was made but cannot be recognized. Without these protections, technological modernization may relocate rather than eliminate inconvenience. A governance system becomes more legitimate when people affected by tourism are able to scrutinize priorities and provide feedback. Balinese customary and community institutions maintain cultural and ecological assets that are central to the destination's appeal, yet their access to policy decisions may vary considerably.

Consultation after a spending decision is made is not equivalent to participation in selecting projects or defining success. Programme design can therefore include accessible proposal windows, transparent selection criteria, and community monitoring of outcomes. Such mechanisms would not remove the legal responsibility of elected and appointed authorities; they would provide grounded knowledge and accountability beyond administrative reporting.

Participation can also be documented in ways that exceed a list of meeting attendees. A meaningful record would show when an issue was raised, which alternatives were discussed, whose evidence was considered, how a decision was reached, and what explanation was given when a proposal was rejected. These details matter particularly for culturally sensitive investments where technical standards interact with customary authority. An accessible account of the deliberation process can reduce suspicion about politically preferred projects, while helping programme managers understand local expectations early enough to influence design. Advisory participation is not a substitute for statutory oversight, but the two forms of accountability can reinforce each other.

The provincial levy also intersects with spatial inequality. Tourist traffic is concentrated in some corridors, while environmental impacts and cultural support needs extend across a wider territory. Allocating money purely where tourist spending is highest might reinforce existing disparities; allocating it exclusively by equal regional shares could overlook more severe ecological burdens. A transparent formula should therefore combine need, exposure to visitor-related pressures, project readiness, expected public benefit, and protection of vulnerable communities. The formula should be published and open to reasoned challenge. Detailed geographical analysis would require subprovincial data not available in the reviewed dataset, so the article proposes criteria rather than claiming a definitive allocation map.

Recent research on tourism-related urban expansion and mobility in Bali underscores that sustainability pressures are embedded in land use and transport systems, not only in tourist attractions. Fiscal projects that focus narrowly on the most visible visitor sites may miss upstream sources of water stress, traffic, or habitat disturbance. The appropriate unit of environmental management may cross administrative or business boundaries. For this reason, levy programmes should be coordinated with spatial planning, district service provision, marine conservation, and climate adaptation rather than organized as isolated annual activities (Christiawan & Nguyen, 2026; Permana et al., 2026; Foronda-Robles et al., 2025).

5. Assessing Public Value and Sustainability Performance

The principal policy outcome should be expressed as the condition of valued public assets, not the size of administrative income. A cleaner coastal environment, better-preserved cultural sites, and more resilient local services are plausible objectives, but each requires a credible indicator. Revenue can finance an intervention without demonstrating its effectiveness. The analytical framework therefore separates inputs, activities, outputs, intermediate outcomes, and long-term public value. This sequence is deliberately cautious because ecological processes may respond slowly, external conditions can alter the observed result, and improvements cannot be attributed to the levy when other programmes are operating simultaneously.

A fiscal instrument can influence destination management indirectly by supporting protective services and communicating norms of responsible tourism. It does not, however, automatically limit physical carrying capacity. Crowding, transport demand, and land conversion may continue to increase while revenues rise. A public policy can be financially successful and environmentally insufficient at the same time. This is why analyses of capacity and visitor behaviour are relevant to Bali's levy: they show that an additional payment is at most one element in a broader regulatory toolkit of infrastructure provision, land-use decisions, demand management, and community protection (Bang & Jang, 2025; Soonsan et al., 2026; Mihalič, 2020).

Table 4. Qualitative Policy Evaluation: Findings and Disclosure Priorities

Dimension	Document-supported observation	Evidence still required	Proposed improvement
Legal coherence	Purpose established; law revised in 2025	Implementation procedures by agency	Publish consolidated guidance
Collection and verification	Revenue rose; monitoring flags friction	Eligible population and unique transactions	Reconcile and standardize verification
Fiscal traceability	Selected allocations reported	Project ledger and disbursements	Public expenditure dashboard
Participatory accountability	Relevant community-governance concerns	Decision records and local consultations	Community project oversight
Environmental/cultural outcomes	Protective aims stated	Baselines and independent impact data	Outcome-based assessment

Source: Authors, 2026

Monitoring should be structured to avoid claiming causality from unrelated indicators. Suppose a coastal water-quality measure improves after a levy-funded project. The finding would be encouraging, but an evaluation should still consider weather, enforcement measures, other public spending, private initiatives, and changes in visitor numbers. The minimum credible evidence would include a pre-intervention baseline, a specified programme area, repeated measurements, and transparent attribution assumptions. For higher-value projects, independent evaluators could compare intervention sites with similar untreated sites where ethically and practically appropriate. Such evidence would elevate the levy from a revenue instrument to a policy whose environmental effects can be discussed rigorously.

Stakeholder acceptance also requires attention to the distribution of public benefits. Residents living with heavy tourism pressure may want improved waste systems, water access, or public mobility more urgently than another promotional activity. Businesses may prioritize a convenient payment process and destination reputation. Cultural institutions may emphasize heritage stewardship. These priorities need not be mutually exclusive, but a government cannot assume their relative

importance without consultation. A visible scoring rubric for project selection can help explain difficult trade-offs, and an annual public hearing can test whether funded activities remain responsive to community concerns.

A useful environmental monitoring programme would also avoid choosing indicators that can be improved only through cosmetic activity. Counting beach clean-up events is easy, yet repeated clean-ups may signal that upstream waste sources remain unaddressed. A stronger indicator could connect interventions to measured leakage, treatment effectiveness, or habitat conditions at defined sites. Data collection should include explanations of seasonal variation, weather, and observation methods. Cultural programmes face a parallel challenge: public performances are easy to count, but continuity of stewardship and conservation quality may be more relevant to long-term protection. Indicators should therefore be selected with disciplinary expertise and affected communities.

CONCLUSION

This study concludes that Bali's foreign tourist levy represents an important fiscal instrument for supporting cultural preservation and environmental sustainability. International tourist arrivals increased from 6,333,360 in 2024 to 6,948,754 in 2025, while reported levy revenue rose from approximately IDR 313.8 billion to IDR 369 billion. Nevertheless, increasing revenue does not necessarily demonstrate successful sustainability governance. The absence of fully integrated payment records and independently verified environmental outcomes limits comprehensive assessments of policy effectiveness.

The findings reveal that the principal governance challenges concern payment compliance verification, fiscal transparency, institutional coordination, and accountability for expenditure outcomes. Effective tourism levy management requires more than revenue collection; it must establish measurable connections between financial resources, conservation programmes, cultural protection, and community benefits. Accordingly, integrated payment verification, transparent expenditure reporting, measurable sustainability indicators, and meaningful stakeholder participation are essential for improving policy implementation and public accountability. This study contributes to sustainable tourism governance by distinguishing revenue collection capacity, fiscal accountability, and measurable sustainability outcomes. However, its reliance on secondary data limits the assessment of individual payment compliance and the direct environmental impacts of the levy. Future research should incorporate administrative transaction records, stakeholder interviews, and longitudinal environmental measurements.

ACKNOWLEDGEMENT

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