

Regulatory Synergy and the Effectiveness of Supervision of the Specific Goods and Services Tax on Food and Beverages in Pidie Regency

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ABSTRACT

This study analyzed the implementation of supervision of the Specific Goods and Services Tax (PBJT) on food and beverages in Pidie Regency and identified the factors supporting and constraining its implementation. A descriptive qualitative approach was employed using in-depth interviews, direct observation, and document analysis at the Pidie Regency Financial Management Agency (BPKK). The data were interpreted through the six dimensions of the Van Meter and Van Horn policy implementation model. The findings showed that PBJT supervision had not yet operated optimally. Revenue effectiveness declined from 50.5% in 2022 to 42.0% in 2024, while 140 of 247 identified food and beverage businesses remained unregistered as PBJT taxpayers. The principal constraints were limited supervisory capacity, fragmented inter-agency data, inconsistent field procedures, incomplete digital integration, and uneven taxpayer outreach. Clear legal foundations, positive staff commitment, and relatively effective internal communication supported implementation. The study concludes that effective PBJT supervision depends on converting regulatory authority into integrated data, risk-based supervision, standardized procedures, cross-agency coordination, and differentiated taxpayer assistance.



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INTRODUCTION

Local taxation occupies a strategic position in Indonesia's fiscal decentralization architecture because it directly affects the capacity of subnational governments to finance public services and development without excessive dependence on transfers from the central government. This role has become more significant following the enactment of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, which reorganized the types, bases, and governance of regional taxes. One of the major changes introduced by this legal framework was the Specific Goods and Services Tax (Pajak Barang dan Jasa Tertentu, PBJT), a levy borne by final consumers on the consumption of specified goods and services. Food and beverages constitute an important PBJT object because transactions occur frequently, are widely dispersed, and involve businesses with highly heterogeneous levels of scale and administrative capacity. Consequently, the effectiveness of PBJT collection cannot be assessed solely from the clarity of the legal norm; it also depends on the ability of local government to translate that norm into reliable taxpayer mapping, registration, monitoring, billing, and enforcement mechanisms (Republic of Indonesia, 2022; Republic of Indonesia, 2023).

At the regional level, the Government of Pidie Regency responded to the national reform through Pidie Regency Qanun Number 10 of 2023 on Regency Taxes and Regency Levies (Government of Pidie Regency, 2023). The qanun establishes the legal basis for PBJT collection, including PBJT on food and beverages, and affirms the local government's authority to identify tax objects and subjects, administer tax obligations, conduct examinations, collect arrears, and supervise compliance. Nevertheless, the existence of a hierarchical regulatory framework—from national legislation and government regulations to regional qanun—does not automatically produce effective implementation. In public administration, the crucial question therefore shifts from whether a rule exists to whether it can be executed consistently, coordinated across institutions, and supported by adequate resources. In this study, regulatory synergy is accordingly understood not only as normative alignment among levels

of regulation, but also as the operational capacity of implementing institutions to convert legal mandates into routine and measurable supervisory action.

The empirical urgency of this problem is evident in the performance of food and beverage tax revenue in Pidie Regency. Internal BPKK Pidie data show that revenue effectiveness for food and beverage tax objects reached 50.5% in 2022, declined to 44.8% in 2023, and decreased further to 42.0% in 2024. By the second quarter of 2025, PBJT realization had reached 46.74% of the annual target. The 2025 figure cannot be treated as a directly comparable annual outcome because it reflects only mid-year performance, but it still indicates that substantial acceleration was required in the remaining period. At the same time, preliminary mapping of 247 food and beverage businesses in several subdistricts identified 140 businesses, or 56.6%, that had not yet been registered as PBJT taxpayers (BPKK Pidie, 2025). These figures indicate a substantial gap between the potential tax base and the tax base already incorporated into the regional tax administration system.

Research on tax compliance has repeatedly shown that taxpayer behavior is shaped by a combination of knowledge, awareness, service quality, socialization, sanctions, and perceptions of tax administration. Cahyadi and Jati (2016), Tene et al. (2017), Wardani and Rumiya (2017), Aswati et al. (2018), Siahaan and Halimatusyadiah (2018), and Mumu et al. (2020) demonstrated, in different Indonesian tax contexts, that compliance is influenced by both taxpayer understanding and the quality of interaction with the tax authority. These findings are relevant to PBJT because food and beverage businesses require not only a formal statement of their obligations but also understandable procedures, accessible services, predictable supervisory practices, and credible follow-up when obligations are not met. More recent work has also highlighted the relationship between electronic tax administration and formal compliance. Erdiansyah and Khoirunurrofik (2021), for example, found a positive association between electronic filing and formal compliance among Indonesian micro, small, and medium enterprises, while Qadri and Darmawan (2021) showed that technological capability can condition the effectiveness of electronic tax administration in practice.

However, an explanation that treats non-compliance mainly as a problem of taxpayer knowledge or willingness risks oversimplifying the implementation problem. Weak compliance can also emerge when the government lacks an updated business database, when the number and competence of supervisory officers are not proportional to the geographic and economic scope of the tax base, when inspections are not scheduled systematically, or when data held by licensing agencies, subdistrict governments, and villages are not integrated. Under these conditions, responsibility for improvement cannot reasonably be placed solely on business actors. Effective supervision requires organizational capacity, clear operating standards, consistent enforcement, and communication mechanisms through which taxpayers can understand both their rights and obligations. Susmita and Supadmi (2016) emphasized the relevance of service quality and compliance costs, while Rahayu (2017) demonstrated that taxpayer knowledge and the firmness of sanctions must be considered together. The resulting picture is one in which compliance emerges from interaction between taxpayer characteristics and the quality of public tax governance.

Modernization of tax administration adds another important dimension. Electronic systems can reduce administrative costs, accelerate data updating, create more traceable transaction records, and expand taxpayer access to services. Agustiningsih and Isroah (2016), Lado and Budiantara (2018), and Night and Bananuka (2020) found that electronic tax systems can support compliance when users possess adequate understanding and institutional support is available. More recent evidence reinforces this interpretation. Qadri and Darmawan (2021) showed that electronic filing may improve compliance while remaining constrained by uneven technological capability, and Malik et al. (2023) found that digital tax socialization has a direct positive relationship with taxpayer compliance, even though its moderating role was not significant in their model. These findings suggest that digitalization should not be treated as a stand-alone solution. Technology becomes effective only when data quality, user literacy, organizational support, and supervisory follow-up are developed together.

The importance of this issue is also visible in the emerging literature on PBJT itself. Putri et al. (2026), examining PBJT on food and beverages in Medan City, reported implementation constraints related to turnover reporting and limited digital monitoring after the 2022 fiscal reform. Although the institutional and economic context differs from Pidie Regency, the study demonstrates that the transition from the former restaurant-tax regime to PBJT does not eliminate longstanding administrative problems; instead, the new legal regime can expose the need for stronger transaction monitoring,

taxpayer communication, and data-based supervision. This strengthens the case for examining PBJT not merely as a tax-compliance issue but as a policy-implementation process in which legal authority, organizational capacity, technology, and inter-agency coordination interact.

The literature therefore provides a strong basis for understanding determinants of compliance, yet most of the studies used in this manuscript focus on individual taxpayers, motor vehicle tax, land and building tax, central-government electronic tax systems, or statistical relationships among compliance variables. Within the literature reviewed for this study, comparatively less attention has been given to how the post-HKPD regulatory framework is translated into day-to-day supervision of PBJT on food and beverages at the regency level. Even less attention has been directed to the combined relationship among regulatory consistency, organizational resources, cross-agency coordination, business socio-economic conditions, and supervisory effectiveness as one implementation chain. This gap matters because weak revenue performance may originate from different mechanisms: an unmapped tax base, unregistered taxpayers, inaccurate reporting, sporadic supervision, insufficient taxpayer assistance, or inconsistent enforcement. Treating all of these as a single compliance problem can lead to poorly targeted policy responses.

This study offers three principal contributions. First, it analyzes PBJT on food and beverages within the post-HKPD regional fiscal regime and therefore interprets compliance together with regulatory transition. Second, it moves beyond the identification of taxpayer compliance levels by examining the implementation process conducted by BPKK Pidie through the six dimensions of Van Meter and Van Horn: policy standards and objectives, resources, interorganizational communication, characteristics of the implementing agency, economic-social-political conditions, and implementer disposition. Third, it connects legal and public-administration perspectives through the concept of regulatory synergy, assessing regulatory effectiveness by the extent to which national and regional rules can be operationalized into integrated mapping, supervision, taxpayer outreach, and enforcement. On this basis, the study aims to analyze the implementation of PBJT supervision on food and beverages in Pidie Regency and to identify the factors that support or inhibit its effectiveness. Academically, the study contributes to policy implementation and regional fiscal governance; empirically, it clarifies the gap between tax potential, registration, and revenue realization; and practically, it provides a basis for strengthening data integration, risk-based supervision, inter-agency coordination, digital monitoring, and more targeted taxpayer assistance.

RESEARCH METHOD

This study employed a descriptive qualitative approach. The approach was selected because the research objective was not simply to quantify the amount of tax revenue but to understand how PBJT supervision was implemented, how implementing actors interacted, and how institutional and contextual conditions supported or constrained policy performance in Pidie Regency. A qualitative design is appropriate when the object of inquiry requires an in-depth understanding of processes, meanings, actor experiences, and institutional context that cannot be reduced to relationships among numerical variables alone (Creswell & Poth, 2018; Fadli, 2021). The unit of analysis was the implementation of PBJT supervision on food and beverages undertaken by the Pidie Regency Financial Management Agency (Badan Pengelolaan Keuangan Kabupaten, BPKK).

The research was centered on BPKK Pidie because the agency performs regional revenue-management functions and acts as the principal local institution responsible for PBJT administration and supervision. Informants were selected purposively on the basis of their involvement, authority, and knowledge concerning regional tax supervision. The informant categories comprised the Head of the BPKK Revenue Division, the Head of the Local Own-Source Revenue Subdivision, the Head of the Revenue Assessment Subdivision, staff members involved in field supervision, representatives of civil-society organizations, and food and beverage business operators. This composition was intended to incorporate perspectives from policy implementers, external observers, and policy target groups so that the interpretation of implementation did not depend exclusively on the institutional perspective of BPKK.

The study used both primary and secondary data. Primary data were obtained through in-depth interviews and direct observation of relevant tax-administration and supervisory activities. Secondary data were collected through document analysis, including Law Number 1 of 2022, Government Regulation Number 35 of 2023, Pidie Regency Qanun Number 10 of 2023, revenue-realization reports,

business-object mapping data, and other administrative documents relevant to PBJT supervision. Combining these sources made it possible to compare actors' accounts with documentary evidence and observable administrative practices while preserving the study's qualitative focus.

Data collection employed three complementary techniques: in-depth interviews, observation, and documentation. Interviews were conducted in an open and in-depth manner while remaining guided by the study themes, including policy standards and objectives, availability of resources, communication and coordination, characteristics of the implementing organization, socio-economic conditions affecting compliance, implementer attitudes, business-object mapping, and obstacles encountered during supervision. Observation was used to understand administrative services and supervisory practices that could be directly observed. Documentation was used to examine legal foundations, revenue targets and realization, business-object data, and administrative evidence capable of confirming or qualifying information obtained from interviews. The use of multiple techniques supported a more comprehensive interpretation of the policy process rather than a reliance on a single source of evidence.

The substantive analytical framework was the policy implementation model developed by Van Meter and Van Horn (1975). The collected evidence was organized around six dimensions: policy standards and objectives; resources; interorganizational communication and enforcement activities; characteristics of implementing agencies; economic, social, and political conditions; and the disposition of implementers. These dimensions were used as an analytical framework rather than as a checklist. Each empirical issue—such as incomplete taxpayer registration, limited supervision, fragmented coordination, uneven socialization, or the use of technology—was interpreted in relation to one or more implementation dimensions and to its consequences for the effectiveness of PBJT supervision. This approach allowed the analysis to trace causal connections among regulatory clarity, organizational capacity, administrative routines, and compliance outcomes.

Data analysis was conducted iteratively from the data-collection stage. The process involved selecting and reducing information relevant to the research focus, organizing and presenting the evidence thematically, comparing statements across informants and data sources, and drawing and verifying conclusions. Interview, observation, and documentary evidence were categorized according to implementation themes and then compared to identify convergence, divergence, and recurring patterns (Rijali, 2018). Credibility was strengthened through source triangulation and technique triangulation. Information from BPKK officers, external actors, and business operators was compared, while interview findings were checked against observations and documents, particularly revenue data, business mapping, and the legal basis of PBJT supervision. Where differences emerged, the evidence was reinterpreted in context rather than treated immediately as a final conclusion. This procedure was intended to maintain a traceable connection between empirical evidence and conclusions concerning supporting and constraining factors (Mekarisce, 2020).

RESULTS AND DISCUSSION

Implementation Performance, the Gap Between PBJT Potential and Realization

The findings show that the central problem in supervising PBJT on food and beverages in Pidie Regency is not the absence of a legal basis but the distance between the regulatory mandate and the capacity to implement it. BPKK Pidie data indicate that the effectiveness ratio for revenue from food and beverage tax objects was 50.5% in 2022, fell to 44.8% in 2023, and declined further to 42.0% in 2024. By the second quarter of 2025, PBJT realization had reached 46.74% of the annual target. Because the 2025 figure represents a mid-year position, it should not be interpreted as an annual comparison equivalent to the 2022-2024 data; however, it remains a meaningful signal that additional collection effort was necessary in the second semester. More importantly, business mapping identified 247 food and beverage businesses in sampled subdistricts, of which 140 businesses, or 56.6%, had not yet been registered as PBJT taxpayers (BPKK Pidie, 2025).

These two sets of evidence demonstrate that weak revenue performance cannot be explained only by payment behavior after a taxpayer enters the system. The high proportion of unregistered businesses reveals a problem at an earlier stage of administration: identifying tax objects, updating the database, registering eligible businesses, and expanding the effective tax base. Analytically, the findings point to two implementation gaps. The first is an extensification gap, in which potentially taxable businesses have not yet been fully incorporated into the administrative system. The second is an

intensification gap, in which reporting and payment compliance among already registered taxpayers is not yet optimal. The distinction is important because each gap requires a different policy instrument. Extensification requires mapping and data integration, while intensification requires transaction monitoring, taxpayer assistance, service quality, and proportionate enforcement.

Previous Indonesian studies show that awareness, tax knowledge, service quality, socialization, and sanctions contribute to compliance (Cahyadi & Jati, 2016; Tene et al., 2017; Aswati et al., 2018; Mumu et al., 2020). The Pidie findings are consistent with that literature but add a more structural dimension. Before individual compliance can be managed effectively, the local government must first be able to identify the relevant tax objects and subjects. This means that PBJT performance in Pidie is not only a question of willingness to pay; it is also a question of the local state's administrative capacity to see, record, categorize, and supervise its tax base consistently. The implementation problem therefore begins before the moment of payment and extends across the entire administrative chain.

Viewed through Van Meter and Van Horn's (1975) model, the findings show that implementation outcomes are produced by interaction among dimensions rather than by a single factor. Clear legal standards lose operational strength when the number and competence of officers are limited; positive staff commitment becomes less effective when business data are fragmented; and taxpayer socialization has limited effect when it is not followed by systematic monitoring. The remaining discussion therefore treats the six dimensions as an interconnected causal configuration explaining why a relatively strong formal legal framework has not yet generated a corresponding level of administrative coverage and revenue performance.

Table 1 Synthesis of Findings on PBJT Supervision Implementation

Dimension	Main finding	Implementation meaning
Standards and objectives	Clear legal basis; revenue targets not achieved.	Normative objectives have not been fully converted into measurable process targets.
Resources	Limited personnel and technical capacity; supervision remains largely manual.	Supervisory coverage and database updating are constrained.
Communication	Internal communication is relatively strong; external coordination and data exchange are weak.	Fragmented information limits identification of potential tax objects.
Implementing agency	Formal division of work exists; field SOPs are not consistently scheduled.	Supervision is insufficiently periodic and standardized.
Environment	Uneven taxpayer understanding, fluctuating turnover, and limited supervisory budget.	Compliance requires education, service, enforcement, and adequate organizational support.
Disposition	Implementer commitment is positive; operational facilities remain limited.	Positive willingness must be converted into performance through stronger organizational capacity.

Source: Processed from BPKK Pidie (2025) data and research findings.

Policy Standards and Objectives: Clear Regulation, Incomplete Operationalization

With respect to policy standards and objectives, BPKK Pidie has a formal legal foundation through Pidie Regency Qanun Number 10 of 2023. The qanun provides normative certainty regarding the authority to collect PBJT and identifies food and beverages as taxable objects within the regional tax framework (Government of Pidie Regency, 2023). The findings also indicate that implementing officers generally understand the broad objective of the policy: identifying eligible businesses, encouraging compliance, and optimizing local own-source revenue. This legal clarity is an important supporting condition because implementers do not operate in a regulatory vacuum and can relate their supervisory functions to a recognized statutory mandate.

The difficulty arises when broad normative objectives are translated into operational targets. Revenue performance below target and the large number of unregistered potential taxpayers show that legal clarity has not yet been accompanied by sufficiently measurable implementation mechanisms.

Annual revenue targets are necessary, but they are outcome indicators that may reveal problems only after performance has already fallen behind. Supervisory management also requires process indicators under the control of the implementing organization, such as the proportion of the business database updated during a given period, the number of potential objects verified, the percentage of eligible businesses successfully registered, the frequency of supervisory activities, the number of discrepancies resolved, and the follow-up rate for detected non-compliance.

This finding supports Van Meter and Van Horn's (1975) argument that clear standards and objectives are a prerequisite for implementation but do not by themselves determine effectiveness. Their operational value depends on the ability of implementers to convert general objectives into actions that can be scheduled, documented, and evaluated. In Pidie, the problem is not the absence of revenue goals; rather, it is the weakness of the operational chain connecting those goals to data updating, registration, monitoring, and enforcement. This explains how a strong legal basis can coexist with low revenue effectiveness. Regulation provides legitimacy, but implementation requires managerial instruments, data, resources, and coordination.

Regulatory synergy must therefore be interpreted more broadly than legal harmonization. National law and regional qanun acquire practical effect only when they are connected to work procedures, performance indicators, databases, and clear allocations of responsibility. From a public-administration perspective, the required synergy is both vertical—linking legal norms to operational action—and horizontal—linking organizations that possess different information and authority. The findings thus shift the analysis from a formal-legal reading to an implementation-oriented reading: the success of the regulatory framework depends on the extent to which it becomes a consistent organizational routine.

Resources and the Digitalization of Supervision

Resources constitute one of the most visible weaknesses in the implementation of PBJT supervision in Pidie Regency. The findings indicate that the number of personnel in the BPKK Revenue Division is limited relative to the geographic coverage of supervision and the continuing emergence of food and beverage businesses. In qualitative terms, officers have not all received specialized technical strengthening relevant to tax supervision. These constraints are intensified by a supervisory model that still relies heavily on direct field visits and door-to-door identification and is not yet supported by a fully integrated digital system. The consequence is not merely a high workload; it is also a structural limitation on the frequency, scope, and information efficiency of supervision.

The existence of 140 unregistered businesses among 247 identified businesses illustrates the limits of a predominantly manual model. When officers must rely on physical visits to identify businesses, compare licensing information, confirm ownership, determine registration status, and monitor subsequent obligations, available capacity is rapidly absorbed by basic identification tasks. Supervision then tends to become reactive and selective according to staff reach rather than systematically targeted according to risk. This also explains why simply increasing the number of personnel would not necessarily solve the problem. Without process redesign and technological support, additional personnel could reproduce the same resource-intensive model on a larger scale. Resource adequacy should therefore be understood in terms of quantity, competence, tools, budget, and information architecture.

The tax-administration literature supports this broader view of capacity. Electronic systems can improve administrative convenience, accuracy, and compliance when they are accompanied by adequate user understanding and service support (Agustiningsih & Isroah, 2016; Lado & Budiantara, 2018; Night & Bananuka, 2020). Qadri and Darmawan (2021) similarly found that electronic filing can support compliance while remaining limited by the technological capabilities of taxpayers. Erdiansyah and Khoirunurrofik (2021) reported a positive relationship between electronic filing and formal MSME tax compliance, and Malik et al. (2023) emphasized the direct role of digital tax socialization in compliance. The implication is not that digitalization automatically increases revenue, but that it can reduce administrative friction and improve traceability when embedded in supportive institutional arrangements.

For BPKK Pidie, relevant digitalization should not be understood simply as converting paper forms into online forms. The more fundamental requirement is to construct an information chain in which potential-business lists, licensing status, PBJT registration, payment history, reported

transactions, and supervisory results can be matched and updated. Weak external coordination currently reduces the value of available information because the data needed for supervision are dispersed across institutions. An integrated or routinely reconciled dataset would allow BPKK to direct attention toward higher-risk cases, such as businesses that appear in licensing records but not in the tax database, registered taxpayers who do not report, or payment patterns that are inconsistent with business characteristics.

This interpretation moves the resource problem beyond a simple shortage of staff toward the concept of implementation capacity. Capacity concerns whether the organization possesses the human competence, information, technology, budget, and procedures necessary to turn available resources into effective supervision. A sustainable response should therefore combine staff development with process standardization and data-system improvement. The recent PBJT study by Putri et al. (2026), which identified limited digital monitoring as an implementation constraint in Medan City, also suggests that transaction monitoring and technology remain relevant challenges under the new PBJT regime. In Pidie, the value of digitalization would lie primarily in expanding supervisory visibility and enabling risk prioritization rather than in the symbolic adoption of technology alone.

Interorganizational Communication, Coordination, and Data Integration

The findings reveal a contrasting pattern in the communication dimension. Internal communication within BPKK Pidie is relatively dynamic and supportive, whereas external coordination with licensing agencies and subdistrict and village authorities remains weaker. This difference matters because PBJT on food and beverages operates on business objects that intersect with multiple administrative information sources, including business licensing, territorial data, local economic activity, and the regional tax register. When these sources are not routinely connected, BPKK must spend additional time verifying ownership, business status, and taxpayer eligibility before substantive supervision can even begin.

Data inconsistency has direct consequences for supervisory effectiveness. If the business list held by licensing institutions cannot easily be matched against the local tax database, potential tax objects are more likely to remain outside the system. If subdistrict or village authorities are not systematically involved in information updating, newly established businesses or changes in business status may be identified only after a significant delay. In a setting with limited personnel, such delays compound the risk of non-registration. External communication should therefore not be evaluated only by the number of coordination meetings. Its quality should be assessed by whether institutions exchange usable data, whether responsibilities for updates are clear, whether update intervals are specified, and whether discrepancies trigger a documented follow-up process.

Van Meter and Van Horn (1975) identify interorganizational communication as a condition affecting the consistency of policy implementation. The Pidie findings support this proposition while adding that coordination should be evaluated through its outputs. Strong internal communication is an organizational asset, but it is insufficient if it does not produce common data, synchronized definitions, or a cross-agency workflow for follow-up. Effective coordination should be visible in a declining number of unmatched records, a greater proportion of business objects identified, and faster registration or investigation of businesses that meet PBJT criteria but remain outside the tax register.

This dimension also explains why technology-based supervision cannot be developed by BPKK alone. A digital platform has limited value when incoming data are incomplete, outdated, or institutionally fragmented. Digital transformation and institutional coordination are therefore mutually dependent. Data integration can begin incrementally through scheduled reconciliation of business and taxpayer lists, adoption of compatible data fields, designation of responsible officers in each institution, and a mechanism for resolving discrepancies. An incremental data-governance model may be more realistic than attempting to build a large technical system before responsibilities and update procedures have been standardized.

Within the regulatory-synergy framework, communication demonstrates how relationships among legal rules must be translated into relationships among organizations. Tax legislation gives BPKK authority, but the information required to exercise that authority is partly held by other actors. Implementation effectiveness therefore depends on whether the regional government can transform fragmented authority into operational collaboration. This is one of the strongest explanations for the high proportion of food and beverage businesses that have not yet entered the PBJT database.

Characteristics of the Implementing Agency and Consistency of Supervisory Procedures

Regarding the characteristics of the implementing agency, the BPKK Revenue Division has a formal allocation of tasks, but field-supervision standard operating procedures have not been implemented consistently on a periodic schedule. This reveals a gap between formal organizational structure and implementation routine. A division of labor may establish who has authority, but effective supervision also requires procedures specifying when activities occur, which objects should be prioritized, what evidence must be collected, how findings are recorded, and what action follows when non-compliance or data discrepancies are identified.

Irregular supervision creates at least two operational risks. First, supervision becomes dependent on immediate initiatives or reactions to problems that have already emerged, thereby weakening its preventive function. Second, the organization has difficulty evaluating whether supervisory intensity is proportionate to the number and risk level of tax objects. When personnel are limited, procedural consistency becomes even more important because it helps prioritize work and maintain comparable implementation quality across officers. Standardized records also make it possible to review previous supervisory action, identify repeated non-compliance, and update taxpayer risk profiles.

The findings show that institutional capacity is not synonymous with the existence of an organizational structure. An agency can possess formal units and job descriptions while still facing implementation weaknesses when operational routines are not standardized. Here, the characteristics of the implementing agency intersect directly with resources and communication. A well-designed SOP will not be effective without personnel and data, while personnel and data cannot be used optimally without procedures explaining how they should be deployed. This interaction is consistent with Van Meter and Van Horn's (1975) view of implementation as a product of connected conditions rather than a simple accumulation of independent variables.

Managerially, strengthening SOPs should not stop at producing a formal document. Procedures should be connected to a supervisory calendar, standard forms for recording findings, risk classification, escalation mechanisms, and periodic evaluation. Such an arrangement would move BPKK from supervision that depends heavily on ad hoc visits toward supervision that is traceable, comparable, and measurable over time. For the present study, this is a critical link between regulation and revenue performance: a tax norm produces practical effects only after it passes through stable organizational procedures.

Economic, Social, Political Conditions and Taxpayer Compliance

The implementation environment includes challenges that are not entirely under the control of BPKK. Socially, the findings indicate implicit resistance among some small and medium-sized business operators associated with limited understanding of the purpose and mechanism of regional taxation. Economically, fluctuating business turnover in the post-pandemic period was perceived as contributing to delays in reporting and payment. Politically, the issuance of the regional qanun demonstrates executive and legislative support for regional tax collection, but this formal support has not yet been matched fully by supervisory resources. The combination indicates that legal legitimacy does not automatically become social acceptance or sufficient administrative capacity.

Existing compliance research helps interpret these conditions. Susmita and Supadmi (2016) identified service quality, sanctions, compliance costs, and electronic systems as relevant to compliance. Rahayu (2017) emphasized knowledge and the firmness of sanctions, while Siahaan and Halimatusyadiah (2018) highlighted awareness, socialization, tax services, and sanctions. Boediono et al. (2018) further linked tax socialization with compliance through awareness, and Oladipupo and Obazee (2016) showed that knowledge and penalties are relevant among small and medium enterprises. More recent evidence on digital socialization (Malik et al., 2023) reinforces the importance of communication in modernized tax administration. Taken together, these studies support the finding that PBJT compliance cannot be built through collection or enforcement alone; it requires a combination of education, service, facilitation, and credible enforcement.

The Pidie context nevertheless requires differentiated strategies according to business characteristics. Micro and small businesses with simple administrative systems may face information barriers and compliance costs that differ from those of larger, more established businesses. The field

findings indicate relatively more positive responses and increasing awareness among some larger-scale taxpayers, while awareness constraints were more visible among micro and small operators. A uniform supervisory strategy is therefore likely to be inefficient. Businesses that do not understand PBJT need clearer outreach and administrative assistance, whereas taxpayers who understand their obligations but repeatedly fail to comply require more intensive monitoring and firmer follow-up.

Economic conditions should also be interpreted proportionately. Fluctuating turnover can explain liquidity pressure or delayed payment, but it should not result in the abandonment of supervision. The administration needs to distinguish among administrative inability, limited understanding, temporary economic difficulty, and deliberate non-compliance. Such distinctions enable a more equitable and effective response: education for businesses that lack understanding, facilitation for businesses facing administrative difficulties, and enforcement for actors who avoid obligations after receiving adequate information and opportunity to comply. This proportional approach can also reduce the perception that PBJT supervision is merely coercive and can strengthen the legitimacy of the local tax system.

Politically, the combination of regulatory support and limited supervisory resources indicates an implementation-commitment gap. Commitment cannot be measured only by the issuance of a regulation; it must also be reflected in the allocation of resources necessary to implement the regulation. PBJT performance therefore requires consistency between the policy objective of increasing local own-source revenue and the financing of the administrative functions that produce that revenue. Without adequate support for mapping, technology, supervision, and staff development, revenue targets risk becoming administrative expectations that are not accompanied by the instruments needed to achieve them.

Implementer Disposition: Positive Commitment Constrained by Organizational Capacity

In the disposition dimension, BPKK Pidie officers demonstrate a generally positive attitude and commitment toward PBJT supervision. This is an important implementation asset because technically sound policies can fail when implementers reject, misunderstand, or deprioritize policy objectives. The primary constraint identified in this study is not resistance among officers but insufficient supporting facilities and operational resources. The findings therefore point to a distinction between willingness and ability: willingness to implement the policy is relatively present, while the organization's ability to convert that willingness into broad and systematic supervisory coverage remains limited.

This distinction has direct policy implications. If the principal problem were negative disposition, intervention would need to focus primarily on incentives, leadership, or changes in staff orientation. When disposition is positive, however, the priority shifts toward strengthening the systems through which officers work. In Pidie, existing staff commitment provides a favorable basis for introducing data-driven supervision, standardized procedures, routine risk assessment, and cross-agency work. Process reform is more likely to be accepted when implementers already recognize and support the policy objective.

The finding also cautions against individualizing responsibility for implementation failure. Highly committed officers cannot supervise a dispersed tax base effectively when data are incomplete, operational tools are limited, and external coordination is weak. Organizational capacity should therefore be understood as the mechanism through which positive disposition is converted into results. In Van Meter and Van Horn's (1975) framework, disposition becomes effective when policy standards, resources, communication, and organizational characteristics are aligned with implementer commitment.

Synthesis of Supporting and Constraining Factors

Overall, the principal supporting factors for PBJT implementation in Pidie Regency are a clear legal basis, positive implementer commitment, relatively effective internal communication, and increasing awareness among some larger taxpayers. These conditions provide formal legitimacy and internal organizational capital for further improvement. Their effect, however, is outweighed by several constraints: limited supervisory personnel and technical competence, dependence on manual supervision, weak synchronization of data across institutions, inconsistent field-supervision routines, limited understanding among some micro and small business operators, fluctuating business conditions, and outreach that has not yet been sufficiently even or continuous.

The interaction between supporting and constraining factors explains why implementation remains suboptimal. Regulation and staff commitment function as enabling conditions, while resource and data constraints operate as bottlenecks. Increasing socialization without improving business mapping may improve understanding but will not necessarily expand the registered tax base. Conversely, increasing enforcement without clear communication may generate resistance and weaken perceived fairness. Improvement should therefore be designed as a mutually reinforcing package rather than as a set of isolated interventions. Data mapping and integration strengthen extensification; SOPs and risk-based supervision strengthen intensification; taxpayer communication and service strengthen legitimacy; and consistent enforcement protects the credibility of the policy.

This synthesis is consistent with previous compliance research emphasizing knowledge, awareness, service, and sanctions (Aswati et al., 2018; Boediono et al., 2018; Mumu et al., 2020), but it broadens the perspective by demonstrating that taxpayer-level factors must be interpreted together with government organizational capacity. In the Pidie PBJT context, compliance cannot be separated from the local government's ability to maintain a business database, schedule supervision, coordinate across agencies, and distinguish among different compliance risks. A policy that focuses exclusively on taxpayer attitudes would therefore overlook structural causes of weak revenue performance.

The study consequently identifies three interconnected implementation gaps. First, a regulatory-implementation gap exists because the legal framework is clearer than the operational capacity available to execute it. Second, a data-capacity gap is evident from the large proportion of identified businesses that remain unregistered, revealing weaknesses in tax-base visibility and administrative integration. Third, a compliance-governance gap exists because taxpayer behavior is shaped not only by awareness and economic conditions but also by service quality, monitoring consistency, administrative convenience, and the credibility of enforcement. These gaps jointly explain why regulatory reform has not yet produced optimal supervisory outcomes.

Policy Implications for PBJT Supervision

The substantive novelty of the findings lies in interpreting regulatory synergy as implementation capacity rather than merely as a hierarchical relationship among legal instruments. In the post-HKPD PBJT context, regulatory effectiveness does not end with the existence of national law, government regulation, and regional qanun. It depends on whether the local government can connect legal norms with databases, operating procedures, resources, inter-agency coordination, taxpayer communication, and enforcement. This perspective distinguishes the study from compliance research that primarily treats awareness, knowledge, service quality, or sanctions as taxpayer-level explanatory variables. The present findings show that an implementation infrastructure exists before and around taxpayer behavior and determines whether government can reach tax objects and respond to non-compliance.

The first policy implication is a gradual shift from visit-based supervision toward data- and risk-based supervision. Field inspection remains necessary, but visits should be prioritized on the basis of evidence. Licensing records, information from subdistricts and villages, tax registration, payment histories, and previous supervisory findings can be reconciled to identify businesses that are unregistered, inactive, irregular in reporting, or otherwise require follow-up. Risk-based prioritization would allow BPKK to expand effective coverage without requiring personnel to increase in direct proportion to the number of businesses.

The second implication is institutionalization of data exchange. Data integration need not begin with a complex new platform. BPKK can first establish shared data fields, periodic reconciliation schedules, responsible officers in participating institutions, and a documented procedure for resolving mismatches. Once governance is stable, technical integration can be expanded. This sequence reduces the risk that digitalization merely reproduces fragmented administrative practices in electronic form. It also creates a basis for performance indicators that can be monitored more frequently than annual revenue realization.

The third implication is differentiation of taxpayer treatment. Outreach should be segmented by business scale and administrative capacity. Micro and small enterprises may require simple explanations, assisted registration, and practical guidance on reporting, while larger or more administratively capable taxpayers can be expected to comply with more standardized digital processes. Enforcement should remain credible but proportionate, distinguishing lack of understanding from

repeated avoidance. In this way, taxpayer service, supervision, and enforcement can function as parts of one governance system rather than as separate and occasionally contradictory activities

CONCLUSION

The implementation of PBJT supervision on food and beverages in Pidie Regency has not yet achieved optimal effectiveness despite a clear regulatory foundation under national legislation and Pidie Regency Qanun Number 10 of 2023. The main problem is the gap between legal authority and implementation capacity. Revenue effectiveness declined from 50.5% in 2022 to 42.0% in 2024, and 140 of 247 identified food and beverage businesses remained outside the PBJT taxpayer register. Across the six dimensions of Van Meter and Van Horn, the strongest supporting factors are policy clarity, positive implementer commitment, and relatively effective internal communication. The principal constraints are limited supervisory personnel and competence, incomplete digital support, fragmented inter-agency data, inconsistent periodic supervision, heterogeneous socio-economic conditions among business operators, and uneven taxpayer outreach. These findings demonstrate that PBJT effectiveness cannot be attributed only to taxpayer willingness; it depends substantially on whether the implementing organization can convert regulatory mandates into integrated mapping, monitoring, assistance, and enforcement.

The study's main contribution is to conceptualize regulatory synergy as the operational connection between legal rules and implementation capacity. For Pidie Regency, the priority is therefore not additional regulation alone, but a coordinated package of administrative strengthening: an integrated and routinely reconciled taxpayer database, risk-based supervision, scheduled and measurable SOPs, gradual digital monitoring, institutionalized data exchange, and differentiated taxpayer communication. Such measures can narrow the extensification and intensification gaps while strengthening the accountability of local own-source revenue management. Future research can extend this analysis by comparing PBJT implementation across regencies or by combining qualitative implementation analysis with longitudinal transaction and compliance data.

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