

ARTICLE

Tourism Levy in Bali: Why Foreigners Should Be Charged Extra Fees?

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Abstract

For years, the imposition of monetary contributions by foreign tourists in Bali has been a subject of debates and controversy. The rationale of foreign tourist contributions is that they facilitate the preservation of Bali's natural and cultural heritage. The recent enactment of the Bali Provincial Regulation No. 1 Year 2020 concerning Tourist Contributions for the Protection of the Natural Environment and Culture of Bali (the Provincial Regulation) seemingly solves the issue. However, a closer look suggests that the Provincial Regulation lacks a convincing legal concept of voluntary tourist contributions. This paper analyses the content, process, and expectation of the creation of the above-mentioned Provincial Regulation, with reference to Indonesian laws and regulations, and reports conclusions drawn from meetings and interviews with relevant authorities. It is argued that, instead of providing specific regulations of the collection and management of voluntary contributions, the Provincial Regulation delegates the Governor to determine these matters through executive order. Undoubtedly, this dissociates with stakeholder expectations related to the preservation of Bali's natural and cultural riches and the improvement of tourist facilities and services in Bali. Finally, the paper addresses the issue of implementing the Regulation in the light of the impact of the Covid-19 pandemic on tourism.

Keywords: Keywords: Tourism levy; Voluntary contributions; Funding; Bali

INTRODUCTION

Bali is a province in the Unitary State of the Republic of Indonesia. Known worldwide as a tourist destination, Bali is divided into eight regencies (Badung, Bangli, Buleleng, Gianyar, Jembrana, Karangasem, Klungkung, and Tabanan) and a Municipality of Denpasar. Bali develops cultural-

based tourism, ensouled by Hinduism and the life philosophy of *Tri Hita Karana*.¹ Bali's unique cultural heritage has been recognized by the World Heritage Committee which inscribed the Cultural Landscape of Bali Province on the World Heritage List.² It expects the proper interconnection between culture and tourism in order to provide propriety to the society, culture, as well as the environment.³

Tourism is the biggest industry in Bali: for decades, the tourism sector has been contributing significantly to the Province's economy. The Global Destination Cities Index 2019 revealed that Bali is visited by 8,23 million foreign visitors each year, with an average stay of 8,6 days and daily spending of 125 American Dollars (henceforth, USD). The index also indicates that Bali is the world's highest tourist area that creates employment as it is estimated that 1,000 additional tourists support 409 jobs.⁴

In the context of financial administration, tourism does not directly correspond to the revenue of the Bali Provincial Government. Visa fees imposed on foreigners, including the 30-day Visa on Arrival (VoA) paid upon arrival at the Bali International Airport, are transferred to the Indonesian national government and are categorized as a non-tax revenue.⁵ It is estimated that Bali Province contributes foreign exchange from cultural tourism amounting to 9-10,4 billion USD per year.⁶ Bali Provincial Government, however, does not receive direct revenue from the national government for the rise in tourism foreign exchange.⁷ The national law determines that profit-sharing funds can only be shared from natural resource revenues (such as forestry, general mining, fishery, petroleum mining, natural gas mining, and geothermal mining)⁸, which are not sectors exploited in Bali. It has been argued for the necessity to submit a judicial review before the Constitutional Court of the Republic of Indonesia to examine whether or not the National Law on Fiscal Balance Between the National Government and Regional Government is contrary to the 1945 Constitution of the Republic of Indonesia.⁹ The idea is to enable Bali to receive a proper sharing budget from the national government due to Bali's very large contribution in donating foreign exchange to the national government from tourism.¹⁰

¹ It is repeatedly enshrined in Bali Provincial Regulation No. 2 Year 2012 concerning Culture Tourism of Bali that replaced Bali Provincial Regulation No. 3 Year 1991 concerning Culture Tourism. The definition of culture tourism of Bali refers to Article 1(14) of Bali Provincial Regulation No. 2 Year 2012 concerning Culture Tourism of Bali.

² Decision Adopted by the World Heritage Committee No. 36 COM 8B.26, At Its 36th Session (Saint-Petersburg/ 2012), the Cultural Landscape of Bali Province: the Subak System as a Manifestation of the Tri Hita Karana Philosophy, Indonesia.

³ Trimurti, C. P & Utama, I.G.B.R. (2019). Confirmation of the Tourism Marketing Mix Model in the Perspective of Foreign Tourists. *The International Journal of Business Management and Technology*, 3(6), p.241.

⁴ Mastercard. (2019). *Global Destination Cities Index 2019*. www.newsroom.mastercard.com/wp-content/uploads/2019/09/GDCI-Global-Report-FINAL-1.pdf (Accessed 19 January 2020).

⁵ Article 9 of the Regulation of the Government of Republic of Indonesia No. 28 Year 2019 concerning Type and Tarif of Non-Tax Revenue Applies for Ministry of Law and Human Rights.

⁶ Bali Puspa News. (2019). Senator Pastika Usulkan Ubah Nama Kontribusi menjadi Donasi pada Ranperda Kontribusi Wisatawan. www.balipusanews.com/senator-pastika-usulkan-ubah-nama-kontribusi-menjadi-donasi-pada-ranperda-kontribusi-wisatawan.html (accessed 29 December 2019).

⁷ The national government distributes its State budget to provincial and regency/municipality governments in Bali through various schemes that are not exclusively aimed at a return to the tourism activities in Bali.

⁸ Article 11 (3) of the Law of the Republic of Indonesia No. 33 Year 2004 concerning Fiscal Balance Between the National Government and Regional Government.

⁹ The power and competence of the Constitutional Court of the Republic of Indonesia in reviewing a Law (a type of national legislation that jointly adopted by the House of Representatives and the President) against the Constitution is stipulated in Article 24C (1) of the 1945 Constitution of the Republic of Indonesia

¹⁰ Tribun Bali. (2019). DPD RI Perjuangkan 3 UU Untuk Bali: Pastika Sebut Provinsi Tak Dapat Apa-Apa Dari Pariwisata. www.bali.tribunnews.com/2019/12/07/dpd-ri-perjuangkan-3-uu-untuk-bali-pastika-sebut-provinsi-tak-dapat-apa-apa-dari-pariwisata (Accessed 29 December 2019).

The limited budget to preserve Bali's nature and culture might lead to ideas of exploiting nature and culture as tourism economic resources.¹¹ In the context of regional tax distribution, tourism-related taxes (e.g., hotel, restaurant, and entertainment, respectively) are in favour of regency and municipality governments, not the provincial government.¹² The province tax only comprises of motor vehicle tax, motor vehicle ownership change fee, motor vehicle gasoline tax, surface water fee, and cigarette tax.¹³ As stated by Bali Province Governor, motor vehicle tax and motor vehicle ownership change fees are no longer subjected to increase due to the rising number of motor vehicles, resulting in an increase in traffic congestion and air pollution.¹⁴

This may be the main reason why Bali Province is lacking the budget to overcome the negative impacts of tourism. A study found that provincial and regency/municipality budgets allocated to preserve Bali's natural and cultural environment are insufficient compared to their increasing damages.¹⁵ For example, agricultural lands were continuously converted to an average of 700 hectares per year,¹⁶ mainly for the sake of constructing tourism accommodation. Undeniably, this would endanger self-production and local food businesses. In addition, Balinese culture has been degrading as a result of globalisation, modernisation and tourism development.¹⁷

In 2018, the imposition of contributions of 10 USD per foreign tourist was introduced, and domestic tourists visiting Bali were required to pay 0.7 USD per visit. Such effort aimed to explore regional income, expecting that the Bali Provincial Government will be able to reach around 70 million USD per year, by assuming the number of tourist visits reaches 7 million people.¹⁸ It was conceived that the fund should be used for the preservation of Bali's natural and cultural environment.¹⁹ This led to the public assumption that such contributions are mandatory for foreign visitors, compensating for the impact of tourism on nature and culture preservation. This Governor's idea seems to support the concept of making Bali as a 'one island tourism management system', in which the money collected at the provincial level are to be distributed to regencies and municipality in supporting their cultural, environmental, and infrastructure needs.²⁰

¹¹ As an example, the idea of making culture as a tourism economic resource can be read in See Salain, M.S.P.D, Isles, D. & Wairocana, I.G.N. (2017). Regulating Indigenous Culture as a Tourism Economic Resource. *Udayana Journal of Law and Culture*, 1(2), p.133.

¹² Article 2 (2) of the Law of the Republic of Indonesia No. 28 Year 2009 concerning Regional Tax and Retribution

¹³ Article 2 (1) of the Law of the Republic of Indonesia No. 28 Year 2009 concerning Regional Tax and Retribution

¹⁴ *Tribun Bali*. (2019). Gubernur Koster Berupaya Cari Skema Baru Genjot PAD Bali.

www.bali.tribunnews.com/2019/10/31/gubernur-koster-berupaya-cari-skema-baru-genjot-pad-bali (Accessed 24 May 2020).

¹⁵ Wiranatha, A.S, Pujaastawa, I.B.G., Antara, M. & Ariana, N. (2015). *Membangun Mekanisme Pendanaan Berkelanjutan Untuk Pelestarian Alam dan Budaya Bali*. Pusat Penelitian Kebudayaan dan Kepariwisata and Conservation International Indonesia. Bali, p. 71.

¹⁶ *Bali Post*. (2020). Alih Fungsi Lahan Pertanian di Bali Rata-Rata 700 Hektar per Tahun.

<http://www.balipost.com/news/2020/01/17/99216/Alih-Fungsi-Lahan-Pertanian-di...html>

(Accessed 19 January 2020).

¹⁷ *Bali Travel News*. (2016). Budaya Bali Alami Degradasi. <http://bali-travelnews.com/2016/12/28/budaya-bali-alami-degradasi/> (Accessed 19 January 2020).

¹⁸ *Nusa Bali*. (2018). Bali Bidik PAD Rp 1 Trilyun dari Turis. www.www.nusabali.com/berita/41956/bali-bidik-pad-rp-1-triliun-dari-turis

¹⁹ *Tribun Bali*. (2018). Gubernur Bali Wacanakan Biaya Kontribusi Masuk ke Bali Turis Asing Bayar 10 Dolar lokal Rp 10 ribu. www.travel.tribunnews.com/2018/11/20/gubernur-bali-wacanakan-biaya-kontribusi-masuk-ke-bali-turis-asing-bayar-10-dolar-lokal-rp-10-ribu (Accessed 17 March 2019).

²⁰ This concept was explained by Nurjaya, I G. (Secretary of Nayaka -Expert team of the Customary Village Assembly/Majelis Desa Adat/MDA of the Bali Province). Interview held in Denpasar, 16 October 2019.

This initiative is promising, as the fund may be used for cultural preservation²¹ and tourism programs²² in the regions.

This Governor's idea received both support and disagreement by tourism stakeholders. For example, the Chairman of the Indonesian Hotel and Restaurant Association of the Badung Regency supported the idea and sought alternative means of collecting tourism contributions, including airport service charges when travelers enter Bali or a combination between airline ticket and airport tax.²³ A General Manager of airports in Indonesia was in an opinion that the levy through airline tickets should be reduced into only 5 USD.²⁴ On the contrary, the Chairperson of the Indonesian Tourism Intellectual Association expressed his disagreement with the plan because it would reduce tourist arrivals to Bali by 15 percent.²⁵

Strong objections were also expressed by the International Air Transport Association (IATA) in relation to the method of collection, including the levy in the airline tickets.²⁶ In January 2019, the IATA Regional Vice President for the Asia Pacific warned the Government of Bali that the initiative contravenes to the International Civil Aviation Organization (ICAO)'s taxation policy.²⁷ He refers to Article 15 of the Convention on International Civil Aviation (Chicago Convention) that regulates

“No fees, dues or other charges shall be imposed by any contracting State in respect solely of the right of transit over or entry into or exit from its territory of any aircraft of a contracting State or persons or property thereon”.

Indonesia ratified the Convention since 27 April 1950,²⁸ which entails that it has an international legal obligation to respect and implement the provisions contained in the convention. The Indonesian Minister of Tourism, in responding to this proposal, states that levies should be packaged creatively. Additionally, local leaders should think of the possibility of elasticity in marketing, in which, if costs increase, the level of visits will decrease.²⁹

In spite of raised criticism and objections, the Bali Regional House of Representatives and Bali Province Governor jointly approved the Draft of Bali Provincial Regulation concerning Protection

²¹ Supanji, I G.N. and Sumerta, I M.G. (Head and Secretary Tabanan Regency Culture Office). Interview held in Tabanan, 4 September 2019.

²² Sukadewi, N. K. M. (Head of the Tourism Destination Division of the Regional Tourism Office of Gianyar Regency). Interview held in Gianyar, 30 July 2019.

²³ Tribun Bali. (2019). PHRI Optimis Wisman Tak Surut ke Bali: Rencana Retribusi 10 dolar per Wisatawan. www.bali.tribunnews.com/2019/07/16/rencana-retribusi-10-dolar-per-wisatawan-phri-optimistis-wisman-tak-surut-ke-bali (accessed 31 August 2019).

²⁴ Nusa Bali. (2019). AP I Minta Pungutan Turis Cukup 5 Dolar. www.www.nusabali.com/berita/45662/ap-i-minta-pungutan-turis-cukup-5-dolar (accessed 31 August 2019)

²⁵ Ekonomi Bisnis. (2019). Wisman ke Bali Bakal Dikenai Pungutan US 10 Pelaku Pariwisata Protes. www.ekonomi.bisnis.com/read/20190121/12/880827/wisman-ke-bali-bakal-dikenai-pungutan-us10-pelaku-pariwisata-protes (accessed 31 August 2019).

²⁶ Antara News. (2019). Koster: Biaya kontribusi wisatawan disatukan dengan tiket pesawat. www.bali.antaranews.com/berita/135334/koster-biaya-kontribusi-wisatawan-disatukan-dengan-tiket-pesawat (accessed 31 August 2019).

²⁷ The Jakarta Post. (2019). Global Airline Group IATA Objects to Planned Bali Tourist Tax. www.www.thejakartapost.com/news/2019/02/19/global-airline-group-iata-objects-to-planned-bali-tourist-tax.html (accessed 31 August 2019).

²⁸ ICAO. Convention on International Civil Aviation Signed at Chicago on 7 December 1944 (List of Signatories). www.www.icao.int/secretariat/legal/List%20of%20Parties/Chicago_EN.pdf (accessed 29 December 2019).

²⁹ Bali Travel News. (2018). Rencana Pungutan 10 Dolar per Wisatawan Mesti Dikemas dengan Kreatif. www.bali-travelnews.com/2018/09/25/rencana-pungutan-10-dolar-per-wisatawan-mesti-dikemas-dengan-kreatif/ (Accessed 24 May 2020)

of Bali's Natural Environment and Culture through Tourism Contributions (hereinafter, the Draft) in August 2019.³⁰ At that time, the draft was becoming a contending document that would determine whether or not the levy on tourists is legitimate. Despite political optimism, the efforts were shadowed by unsuccessful stories in the past. For example, in 2013 the Bali Province Governor issued a regulation imposing a mandatory levy to foreign tourists 10 USD, in which 5 USD will be donated to culture and environment preservation and 5 USD will be used as safety insurance for foreign tourists during their stay on Bali.³¹ During this period, the regulation could not be implemented as it was considered incompatible with the Law of the Republic of Indonesia, No. 28 Year 2009 concerning the Regional Tax and Regional Retribution.³²

After a series of consultations and facilitations, the Bali Provincial Regulation No. 1 Year 2020 concerning Tourist Contributions for the Protection of the Natural Environment and Culture of Bali (hereinafter, the Provincial Regulation) was officially enacted in April 2020.³³ The final version modified and inserted some contents provided in the Draft by, among others, slightly adjusting the title, emphasising the voluntary character of the contribution, and detailing supervision and monitoring apparatus. This provincial regulation seems to be a remarkable achievement, compared to the other proposals that have never been realized for decades.³⁴

The present analysis focuses on the content of the Provincial Regulation, its process, and the expected outcome following its implementation. For the purposes of this paper, the monetary sums will be presented in US dollars (at the rate, USD1 = IDR 14,400).³⁵ The paper primarily analyses relevant legal instruments, mainly Indonesian law and regulations. Opinion, perception, and clarification were gained from interviewees through qualitative interviews and open discussion. The interviewees are a senator at the national level, government officials at provincial and regency/municipality levels, Secretary of expert team of Bali's Customary Village Assembly, and lawyer. This legal research may be useful for interdisciplinary readers as it covers economic, tourism, and cultural perspectives in the analysis. The paper also offers a perspective to legal scholars, decision-makers, and tourism stakeholders especially regarding the creation of regulations and policies in the field of tourism. Besides, it may become a lesson learned reference to those involved in the tourism taxation/levy and management of regional tourism destinations. Finally, it is important to mention that, given the lack of scholarly work on tourism levy in Bali, some of the resources here come from online newspaper articles that address this issue. Therefore, this paper provides new knowledge and opportunities for future research on the legislation related to tourism taxation/levy in Bali.

³⁰ Antara News. (2019). DPRD Bali Beri Saran untuk Ranperda Kontribusi Wisatawan. www.bali.antaranews.com/berita/158938/dprd-bali-beri-saran-untuk-ranperda-kontribusi-wisatawan (accessed 29 December 2019).

³¹ Regulation of Bali Province Governor No 41 Year 2013 concerning the Amendment of Regulation of Bali Province Governor No 58 Year 2012 concerning Programs of Culture Preservation and Environmental Protection

³² Agung Suryawan Wiranatha, et.al, Membangun Mekanisme Pendanaan Berkelanjutan Untuk Pelestarian Alam dan Budaya Bali, Result of Research, Pusat Penelitian Kebudayaan dan Kepariwisata Universitas Udayana and Conservation International Indonesia, Bali, 2015, p. 58-59.

³³ Jaringan Dokumentasi dan Informasi Hukum Pemerintah Provinsi Bali. (2020). Perda No.1 Tahun 2020. www.jdih.baliprov.go.id/produk-hukum/peraturan-perundang-undangan/perda/28547 (accessed 14 June 2020).

³⁴ Gede Nurjaya reveals that, as far as he remember, the idea of an integrated and centralized levy for tourists in the Province of Bali has ever been discussed in the mid of 90-s at the level of Chairmen of Tourism Offices in Bali until the recent years. During this period, tourism officials faced various obstacles as well as non-unanimous commitment from regencies and city in Bali.

Therefore, he appreciate the works of the current provincial administration. Nurjaya, I G. (Secretary of *Nayaka* -Expert team of the Customary Village Assembly/*Majelis Desa Adat*/MDA of the Bali Province). Interview held in Denpasar, 16 October 2019.

³⁵ It based on assumption of currency exchange, as appears in Elucidation of Law of the Republic of Indonesia No.20 Year 2019 concerning State Budget Revenues and Expenditures of the Year 2020, dated 18 October 2019, para 1.

THE GLOBAL CONTEXT OF TOURISM TAXES: LESSON LEARNED FOR BALI

The term ‘tourist contribution’ and ‘tourism levy’ used in this paper are relatively parallel to the meaning of ‘tourism tax’ which is generally used in global tourism. On the issue ‘taxation and tourism’, taxes are described as:

“compulsory unrequited payments to general government – including the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous government entities, excluding public enterprises”.³⁶

The United Nations World Tourism Organization (UNWTO) defines tourism taxes as “taxes... applicable specifically to tourists and the tourism sector or, alternatively, if not specific to the tourism sector, those which are applied differently in tourist destinations”.³⁷

In basic terms, UNWTO underlines that tourist taxes should be harmonized between countries and regions to minimise competitive distortions between destinations.³⁸ The UNWTO has been consistent in advising countries to be wise in issuing tax policies for tourists. As an example, in May 2014, the UNWTO Secretary-General, Taleb Rifai, urged African countries to consider the taxation of air passengers and hotel guests and its possible consequences on tourism demand, economic growth and jobs in the tourism sector in Africa.³⁹ The UNWTO Global Code of Ethics for Tourism (GCET)⁴⁰ also guides that “specific taxes and levies penalizing the tourism industry and undermining its competitiveness should be gradually phased out or corrected.”⁴¹

The practice of countries and regions also indicates the variety in imposing tourism tax and levy. Austria is an example of a country that applies a variety of general and tourism-specific taxes, including corporate and personal income, real estate, VAT, occupancy, and air passenger duty/departure taxes.⁴² In January 2019, Japan adopted a scheme of tourist tax that was nicknamed as “sayonara tax.” The tax targetted visitors leaving Japan by airplane and port to pay a 1,000 yen (10 USD). The money will be utilized to diversify and build up infrastructures for tourists.⁴³

The imposition of sustainable tourism tax which is intended as a contribution to environmental conservation has been practiced by the Balearic Government to almost all Mallorca visitors. This tax is applied to hotels, villas, and cruise ships. Similar taxation policies have also been applied in France, Germany, Italy, and Croatia.⁴⁴

³⁶ OECD. (2014). *OECD Tourism Trends and Policies 2014*. OECD Publishing. Paris. p. 75.

³⁷ Ihalanayake, R. (2007). *Economics of Tourism Taxation: A Study of Tourism Taxes in Australia*, A thesis submitted in total fulfilment of the requirements for the degree of Doctor of Philosophy, School of Applied Economics, Faculty of Business and Law, Victoria University, Melbourne, p. 13.

³⁸ UNWTO. (2011) *Policy and Practice for Global Tourism*, United Nations World Tourism Organization. Madrid, p. 102.

³⁹ UNWTO. (2014). *UNWTO Cautions against Potential Tourism Tax in Africa*. Press Release No: PR14033, 13 May 2014.

⁴⁰ Resolution adopted by the General Assembly 21 December 2001 A/RES/56/212 Global Code of Ethics for Tourism.

⁴¹ Article 8 (4) of the UNWTO Global Code of Ethics for Tourism.

⁴² PricewaterhouseCoopers LLP-Europeana Commission. (2017). *The Impact of Taxes on the Competitiveness of European Tourism*, Final Report. Luxembourg: Publications Office of the European Union, p. 178-180.

⁴³ Independent. (2019). Japan Tourist Tax Cost Levy Airport Tourism Tokyo Olympics 2020.

www.independent.co.uk/travel/news-and-advice/japan-tourist-tax-cost-levy-airport-tourism-tokyo-olympics-2020-a8721451.html (accessed 29 December 2019).

⁴⁴ ABC Mallorca. (2019). What is Mallorca’s tourist tax? www.abc-mallorca.com/balearic-tourist-tax-doubles/ (accessed 31 August 2019).

There are some studies on the practice of levy in the regions conducted by local authorities. For instance, a study by Li, Guo, Zhu and Chen (2010) proposes that all tourists in the environmental conservation in Miyun County, Peoples' Republic of China to become taxpayers of 5% -15% of their total expenses during the visit which is collected through the entrance of tourist attractions objects and other forms. Li et al. argue that a high quality of ecology may fall into the scope of a public product. Therefore, the government may impose a tax on tourists that will be utilized for the conservation and advancement of the environment.⁴⁵

Instead of an increasing tax, some researches indicate that reducing tourism-related tax is an effective means of supporting the countries' macroeconomics, especially in the investment sector. In Albania, the decreasing of tourism value-added tax (VAT) from 20% to 6% will attract public, private, domestic and foreign investment; increase income derived from foreign nationals and tour operators; and will lead to the formalisation of the economy and especially to the tourism sector.⁴⁶ In Jordan, a 2% reduction of tax applies to tourism accommodation rooms successfully elevated their occupancy rates and attracted more foreign direct investment into the country.⁴⁷

A comparative study on Italian and Russian tourist tax found that the revenues are intended to support cultural and environmental heritage, tourist infrastructure, and public services. However, the imposition of a tourist tax in both countries has been severely criticized by the association of hoteliers as the non-residents deemed unfair to pay for services that are not enjoyed.⁴⁸

Furthermore, in Zanzibar, where tourism becomes the largest source of foreign exchange, the tax system led to an extensive administrative burden. This is in line with the abstention of a particular law that is designed for tour operators, restaurants, and hotels levies.⁴⁹

What Bali should learn from the global framework and practice on tourism tax, with regards to the creation of Provincial Regulation? The reasons behind the creation of this regulation are similar to existing practices in some countries, e.g., sustainable tourism tax for environmental conservation by the Balearic Government as well as tourism tax in Italia and Russia that was intended to support cultural and environmental heritage. This, hence, makes clear that the Bali government's idea is not something brand new in a global tourism practice, and should not be regarded as a controversial concept. However, the Bali Provincial Government should pay attention to the threat of competitiveness arising from the imposition of tourism levy. Besides, there is a need to define taxpayers, the percentage, and the procedures to prevent complexity and uncertainty in the levy system.

FINANCIAL CAPACITY OF BALI PROVINCE

⁴⁵ Li, Y., Guo, L., Zhu, W. and Chen, F. (2010). Feasibility Analysis of Collecting Environmental Protection Tax from Tourist in an Environmental Conservation Area: A Case Study of Miyun County, in C. A. Brebbia and F. D. Pineda (Ed), *Sustainable Tourism IV*. WIT Press. Southampton. p. 280-281.

⁴⁶ Cela, G. (2018). The Impact Assessment of the VAT Reduction in Tourism Sector. *European Scientific Journal*, 14 (25), p. 243, 253.

⁴⁷ Falade Obalade, T.A. & Dubey, S. (2014). Managing Tourism as a Source of Revenue and Foreign Direct Investment Inflow in a Developing Country: The Jordanian Experience. *International Journal of Academic Research in Economics and Management Sciences*, 3(3), p. 30.

⁴⁸ Fontana, C. & Lagutin, I. (2018). Tourist Taxes in Italy and Russia. *Russian Law Journal*, VI(1), p.87, 88, 97.

⁴⁹ Mahangila, D. & Anderson, W. (2017). Tax Administrative Burdens in the Tourism Sector in Zanzibar: Stakeholders' Perspectives, *SAGE Open*, p. 1, 11, 12.

In order to assess whether or not Bali Province really needs the tourism levy, it is necessary to look at its financial capacity. As part of the Unitary State of the Republic of Indonesia, the Bali Province Government has to comply with existing national laws and regulations in the field of regional finance, especially those related to the delegation of some authorities by the national government to the regions. Article 285 paragraph (1) of the Law of the Republic of Indonesia No. 23 of 2014 concerning Local Government (Local Government Law) that determines the sources of regional revenue are consists of:

- a. Locally-generated revenue (Regional original income) which includes regional taxes; regional retribution (levy); results of the management of separated regional assets; and other legitimate locally-generated revenue;
- b. Transfer revenue; and
- c. Other legitimate regional revenue.

Below is a description of how the provisions on regional revenue as stipulated in the Local Government Law is implemented by the Bali Province in the Year 2019.

*Table 1 Details of Regional Revenue of Bali Province Year 2019
(in American dollars: 1 USD equal to 14,400 IDR)*

Regional Revenue (total: A+B+C)	439,131,841
A Locally-Generated Revenue (a1 + a2 + a3 + a4)	249,145,779
a1. Regional tax	213,141,418
a2. Regional retribution	3,458,575
a3. Results of the management of separated regional assets	11,864,971
a4. Other legitimate locally-generated revenue	20,678,731
B. Balance fund (b1 + b2 + b3)	184,862,978
b1. Tax revenue sharing / non-tax revenue sharing	12,916,251
b2. General allocation fund	92,072,747
b3. special allocation fund	79,874
C Other legitimate regional income (c1 + c2 + c3 +c4 + c5)	5,123,083
c1. Grants	370,694
c2. Emergency fund	0
c3. Tax revenue sharing	0

c4. Adjustment and special autonomy funds	4,752.389
c5. Financial assistance from the province or from other local governments	0

Source: Articles 1 and 2 of the Bali Provincial Regulation No. 10 Year 2018 concerning Regional Budget Revenues and Expenditures *Semesta Berencana* of the Year 2019

As can be seen, the total regional revenue of the Bali Province in 2019 is 439,131,841 USD. More than fifty percent of its total revenue is collected from locally-generated revenue, primarily regional tax sourced from motor vehicle tax. This regional revenue should be compared with other elements, including the number of population and the Gross Regional Domestic Product (GDP) per capita. In 2018, the projected total population of Bali is amounted to 4.29 million people, while the GDP per capita based on applicable/current prices (*atas dasar harga berlaku / adhb*) reached 3,793 USD.⁵⁰

There is increased revenue in 2020 compared to the previous year. The total regional revenue in 2020 is 458,717,525 USD, consisting of locally-generated revenue (261,282,979 USD); Balance fund (193,529,209 USD); and Other legitimate regional income (3,905,336 USD).⁵¹ Both locally-generated revenue and balance fund components are increased while the decreasing only on the component of other legitimate regional income.

At a glance, Bali Province seems to have a strong financial capacity in the context of Indonesia as a developing country, considering that Bali itself does not have natural resources to be exploited in the big-scale mining industry. One should take into account that Bali Provincial budgets allocated to preserve Bali's natural and cultural environment are insufficient, compared to their increasing damages.⁵² It has been an annual practice that Bali Provincial Government allocates special financial assistance in its regional budget to support customary village, traditional water irrigation system (*subak*), means of ceremonies, built places of worship, the activities of arts groups, as well as organises annual Bali Arts Festival.⁵³ There is indeed an extra income to fund those needs.

THE CONTENT OF THE PROVINCIAL REGULATION

The national law determines that regional taxes and levies are stipulated by Law and to make it effective in the regions, it will be further regulated by the Regional Regulations.⁵⁴ The national The provision also confirms that the Regional Government is prohibited from making levies or

⁵⁰ Badan Pusat Statistik Provinsi Bali (2019). Pertumbuhan Ekonomi Bali Tahun 2018. www.bali.bps.go.id/pressrelease/2019/02/06/717261/pertumbuhan-ekonomi-bali--tahun-2018.html (Accessed 29 December 2019).

⁵¹ Articles 1 and 2 of the Bali Provincial Regulation No. 11 Year 2019 concerning Regional Budget Revenues and Expenditures *Semesta Berencana* of the Year 2020

⁵² Wiranatha, A.S, Pujaastawa, I.B.G., Antara, M. & Ariana, N.(2015). *Membangun Mekanisme Pendanaan Berkelanjutan Untuk Pelestarian Alam dan Budaya Bali*. Pusat Penelitian Kebudayaan dan Kepariwisata and Conservation International Indonesia. Bali, p. 71.

⁵³ Bali Puspa News. (2019). Senator Pastika Usulkan Ubah Nama Kontribusi menjadi Donasi pada Ranperda Kontribusi Wisatawan. www.balipuspanews.com/senator-pastika-usulkan-ubah-nama-kontribusi-menjadi-donasi-pada-ranperda-kontribusi-wisatawan.html (accessed 29 December 2019).

⁵⁴ Article 286 (1) of the Law No. 23 Year 2014 concerning Local Government

other designations exclude those stipulated in the law which, among others, causes a high-cost economy and hamper the mobility of the population.⁵⁵

The above framework seems was realized by the Bali Province Government when initiating the Draft of Provincial Regulation concerning Protection of Bali's Natural Environment and Culture through Tourism Contributions (hereinafter, 'the draft').

In the context of the hierarchy of law, the Provincial Regulation refers to some national laws and regulations *inter alia* Law No. 10 Year 2009 concerning Tourism, Law No. 32 Year 2009 concerning Environmental Protection and Management, Law No. 23 Year 2014 concerning Local Government, Law No. 5 Year 2017 concerning Advancement of Culture, Government Regulation No. 27 of 2014 concerning Management of State / Regional Property and Government Regulation No. 12 Year 2019 concerning Regional Financial Management. It is quite clear that the Provincial Regulation does not refer to the national law and regulation on taxation and retribution, considering that this proposed contribution scheme does not fit into those legal regimes.

The Provincial Regulation uses the term 'contribution' rather than 'tax, 'retribution', or 'levy.' There was also an idea to replace the term 'contribution' with 'donation', by considering that the latest term, in the legal sense, is not similar to either regional tax or regional retribution that are strictly regulated under the national law.⁵⁶ In a very normative legal sense, defining a legal term will determine the scope and applicability of a law or regulation. Choosing a correct legal term, in the context of Bali Province interests, may become a breakthrough in hindering strict applicability of laws on taxation and retribution.

Article 3 of the Provincial Regulation mentions six purposes to arrange the tourist contribution, namely:

- a. protection of nature and environment and waste management;
- b. protection of customs, traditions, arts and culture, and local wisdom;
- c. accelerating and strengthening efforts to advance Balinese culture as part of national culture by upholding the spirit of unity in diversity;
- d. empowerment of customary village;
- e. construction of arts and cultural facilities and infrastructure; and
- f. improvement of the quality of service and organization of tourism in Bali.

Almost all legal and political debates during the creating of this regulation are centered in Article 4 of the Provincial Regulation. Article 4 (1) of the Provincial Regulation requires every tourist visiting the Bali Province to contribute to the protection of the nature and culture of Bali. The phrase 'every tourist' means both domestic and foreign tourists who travel to Bali.⁵⁷ It makes clear

⁵⁵ Article 286 (2) of the Law No. 23 Year 2014 concerning Local Government and Article 32 of the Government Regulation No. 12 Year 2019 concerning Regional Financial Management.

⁵⁶ Statement by Made Mangku Pastika, a National Senator at the Regional Representative Council and the Former Governor of Bali. Radar Bali. (2019). Biar tak Masuk Unsur Pajak Pastika Usul Kata Donasi jadi Judul Perda. www.radarbali.jawapos.com/read/2019/12/15/170322/biar-tak-masuk-unsur-pajak-pastika-usul-kata-donasi-jadi-judul-perda (Accessed 29 December 2019). The statement was confirmed during the interview. Pastika, M.M. (National Senator at the Regional Representative Council, representing Bali Province). Interview held in Denpasar, 2nd January 2020.

⁵⁷ Article 1 (1) of the Bali Provincial Regulation No .1 Year 2020 concerning Tourist Contributions for the Protection of the Natural Environment and Culture of Bali

that this expected regulation does not exclusively target foreigners, but also Indonesian tourists as well.

Next, Article 4 (2) mentions that the tourist contribution is a voluntary contribution that can be donated in the form of goods and/or money. The voluntary contribution by tourists seems was adopted as a modest and realistic compromise to accommodate the political aspiration in legitimising the ‘levy’ on one hand but does not incompatible to the higher law and regulation that prohibits and restricts such type of levy. Therefore, the meaning of ‘voluntary contribution’ in this Provincial Regulation cannot be understood in a generic meaning of tourism taxes and levies that are practiced in various countries and regions in the world. Presumably, the voluntary contributions will not generate yearly profit of 70 million USD to Bali Provincial Government, as what has been expected in 2018.

Besides, Article 4 does not specify the means of collecting the contribution as it only determines that the contributions are facilitated/communicated to the tourists by the provincial apparatus that handles tourism affairs as evidenced by a receipt.

Subsequently, Article 5 explains that provisions regarding the management of tourist Contributions will be further regulated in the Governor Regulation. In addition, Article 6 of the draft assures tourists that they will get benefit from the imposition of contributions in the form of:

- a. improvement of tourism information services that are comprehensive, integrated and up to date;
- b. clean, beautiful and sustainable natural environment both in material and spiritual (*sekala* and *niskala*) aspects;
- c. diverse of customs, traditions, arts and culture, and local wisdom as well as giving spiritual aura (*metaksu*);
- d. cleanliness, orderliness, comfort, and safety in the area of tourist destinations;
- e. service in the time of a disaster; and
- f. service and organization of higher quality Bali tourism.

The contents of Article 6 reflect the statement of Discussion Coordinator of the Draft of Provincial Regulation who emphasises that the imposition of tourist contributions must provide returns and benefits for tourists in the form of improving tourism information services that are comprehensive, integrated and up to date. Besides, it underlines the concerns on cleanliness, order, comfort, and security in the tourist destination area, acceleration of service in the event of a disaster, priority hospital services as well as service delivery of higher quality Bali tourism.⁵⁸ The promised benefits for tourists as stipulated in Article 6, are likely to be similar to those designated by other regions and countries, aiming to elevate the quality of tourism, in line with cultural and natural preservation efforts. Tourists who visit Bali are promised peculiar benefits such as enjoying the intangible spiritual experiences known as *niskala* and *taksu*. They serve as non-measurable benefits that may be a distinctive experience from other tourism destinations in the world. Article 7 of the Provincial Regulation determines that if tourists do not get the benefits referred to in Article 6, they can

⁵⁸ Statement given during the Plenary Meeting of the Bali Regional House of Representatives that approved the governor’s proposal to become a draft of provincial regulation, on 20 August 2019. Antara News. (2019). DPRD Bali Beri Saran untuk Ranperda Kontribusi Wisatawan. www.bali.antaranews.com/berita/158938/dprd-bali-beri-saran-untuk-ranperda-kontribusi-wisatawan (accessed 29 December 2019).

submit a written complaint to the Tourism Office apparatus, to be followed up in accordance with the provisions of the legislation.

Supervision and monitoring are essential matters that are covered in the Provincial Regulation. As determined in Article 8 of the Provincial Regulation, the Governor conducts supervision and monitoring for the implementation of Tourist Contributions. These functions technically carried out by the Regional Apparatus that handles the affairs of Tourism while tourist contributions in the form of goods and/or money carried out by the Government Internal Supervisory Apparatus. In addition, Article 9 ensure that public may play a role in the implementation of this Provincial Regulation through providing of inputs and suggestions as well as supervision of the use of the Tourist Contribution funds.

THE PROCESS

Procedural matters raise after the Plenary Meeting of the Bali Regional House of Representatives on 20 August 2019 approved the Governor's proposal to become a Draft of Provincial Regulation. The 'game' was then shifted to the national government. Basically, Article 18 of Law Number 10 Year 2009 concerning Tourism (Tourism Law) stipulates that Regional Governments may regulate and manage tourism affairs in accordance with statutory provisions, however, it does not explicitly authorize the provincial government to impose tourism tax and retribution.⁵⁹

The national government seems to have a concern about the subsequent impact of this regulation. From a political approach to law, a potential impact is the demands from other provincial or regency/municipality governments in Indonesia to establish regional regulations that imposing a levy on tourists for similar reasons or slightly different arguments. Rational considerations may be focused on the issue whether such type of levy would effectively support the tourism, cultural and environmental aspects of the region or, in contrary, it would be counterproductive to the efforts of the national and regional governments in promoting foreign tourists to several priority tourism destinations in Indonesia.

As revealed by the Governor of Bali Province in August 2019, the Ministry of Finance was of the view that there are no laws and regulations that may be used as a basis for the establishment of such provincial regulations because it can not be categorized as regional tax or regional retribution as stipulated in Law No. 28 Year 2009 concerning Regional Tax and Regional Retribution.⁶⁰ Whatsoever, the Governor continuously aims to persuade the national government by arguing that Law No. 23 Year 2014 concerning Local Government basically permits local governments to explore other sources of income. The Governor acknowledges that, despite that the Ministry of Tourism and the Ministry of Domestic Affairs have agreed on this draft, it still needs to be synchronized with the Directorate General of Fiscal Balance, a national government body under

⁵⁹ Article 29 of Law of the Republic of Indonesia No. 10 Year 2009 concerning Tourism states that the Provincial Government is given the authority to implement the following matters: establish and determine a provincial tourism development master plan; coordinating the implementation of tourism in the region; registration of tourism business; determining provincial tourism destinations; establish provincial tourist attractions; facilitate the promotion of tourism destinations and tourism products in the region; maintain provincial assets that are the tourist attraction of the province; and allocate the tourism budget.

⁶⁰ Bali Express. (2019). Dewan Bali Sahkan Ranperda Perubahan RTRW dan Kontribusi Wisatawan.

www.baliexpress.jawapos.com/read/2019/08/21/151775/dewan-bali-sahkan-ranperda-perubahan-rtrw-dan-kontribusi-wisatawan (Accessed 29 December 2019).

the Ministry of Finance.⁶¹ The Directorate General has the authority to formulate and implement the policies regarding regional taxes and retributions and to establish the relevant norms, standards, procedures, and criteria in those two matters.⁶² Hope arises when, on 11 November 2019, revealed that the draft is waiting for the results of facilitation from the Ministry of Home Affairs.⁶³

On 6 December 2019, the Speakers of Bali House of Representatives informed the Senators of the Regional Representative Council regarding the stuck of the draft and requested support.⁶⁴ As a follow-up, the draft was then discussed by Senator Made Mangku Pastika, Officials of Bali Provincial Government Bureau of Law and Human Rights and some members of an expert team on 13 December 2019.⁶⁵ On the same day, the heads of the Bali Regional House of Representatives conveyed aspirations to the Ministry of Home Affairs in Jakarta, in which the Ministry supported the Draft. After a series of consultation and facilitation between regional and national governments, the Ministry of Home Affairs in January 2020 sending a letter that granting a registration number to the Draft,⁶⁶ The granting of registration number indicating that verification of the result of facilitation and the improved draft has already been done and that the draft can officially be stipulated as a Provincial Regulation by Governor to be further promulgated in the regional gazette.⁶⁷

EXPECTING THE UPCOMING IMPLEMENTING REGULATION

The implementing regulation of the Provincial Regulation regarding the management of tourists contribution is expected to be issued by the Governor at the latest six months after the enactment, that is in October 2020.⁶⁸ The upcoming Regulation of Bali Province Governor is expected to regulate more technical aspects.

The benefits related to the protection of Bali's natural and cultural environment outlined in the Provincial Regulation include waste management equipment, ambulance cars, plant seeds, cleaning equipment, traditional musical instruments, and others⁶⁹, while there is no explanation regarding the currency to be used for contribution in the form of money. The regulation also fails to explain in what form receipts will be made: as physical copies or online formats. Therefore, the upcoming Governor Regulation has to detail the flows of the contribution, the type of currency, and receipt.

⁶¹ Bali Express. (2019). Dewan Bali Sahkan Ranperda Perubahan RTRW dan Kontribusi Wisatawan. www.baliexpress.jawapos.com/read/2019/08/21/151775/dewan-bali-sahkan-ranperda-perubahan-rtrw-dan-kontribusi-wisatawan (Accessed 29 December 2019).

⁶² Article 32 and 33 of the Regulation of the President of the Republic of Indonesia No. 28 Year 2015 concerning the Ministry of Finance.

⁶³ Bali Puspa News. (2019). Perkuat UMKM, Dewan Bali Dukung Pemprov Tambah Penyertaan Modal di BPD Bali. www.balipuspanews.com/perkuat-umkm-dewan-bali-dukung-pemprov-tambah-penyertaan-modal-di-bpd-bali.html (Accessed 24 May 2020).

⁶⁴ Ngastawa, K. (Lawyer). Interview held in Denpasar, 14 January 2020.

⁶⁵ Antara News. (2019). Senator Pastika Ubah Nama Ranperda Kontribusi Wisatawan. www.antarane.com/berita/173032/senator-pastika-ubah-nama-ranperda-kontribusi-wisatawan (Accessed 29 December 2019).

⁶⁶ Letter of Head of Legal Bureau of the Ministry of Home Affairs to the Head of Legal Bureau of Bali Province No. 188.341/02/NR/BHK, dated 14 January 2020.

⁶⁷ Articles 1 (23) and (31), 101, 103 (1), 104 (1) of the Minister of Home Affairs Regulation No.80 Year 2015 concerning The Establishment of Regional Regulations, as latest amended by Minister of Home Affairs Regulation No.120 Year 2018.

⁶⁸ Article 5 and 10 of the Bali Provincial Regulation No .1 Year 2020 concerning Tourist Contributions for the Protection of the Natural Environment and Culture of Bali

⁶⁹ Elucidation of Article 4 (2) of the Bali Provincial Regulation No .1 Year 2020 concerning Tourist Contributions for the Protection of the Natural Environment and Culture of Bali

Besides, the governor regulation should include the priority of environmental and cultural programs to be funded and the sharing of contribution to regencies and municipality in Bali as well as some relevant stakeholders in the fields of environment, culture, and tourism. Also, it should ensure the improvement of tourism facilities that can be directly enjoyed by tourists and industries as taxpayers.⁷⁰ As Bali is developing cultural tourism, the contributions may be used to advancing and fund the ten cultural aspects, namely:⁷¹

- a. oral tradition;
- b. manuscript;
- c. customs;
- d. rite (religious ceremony);
- e. traditional knowledge;
- f. traditional technology;
- g. art;
- h. language;
- i. folk games;
- j. traditional sports⁷².

Furthermore, the tourist contributions may be used to finance the cultural heritage⁷³ and strengthen the existence of customary villages in Bali.⁷⁴ It is in line with the policy of Bali Province in establishing the Office of Customary Village Advancement in October 2019 that is assigned to handling the matters related to 1,943 customary villages in Bali.⁷⁵ This year, each village has received a fund of 20,833 USD.⁷⁶ The tourist contributions, indeed, would have the potential to increase the fund for customary village activities in the future. For example, the contributions could be allocated to stimulate *Baga Utsaha Padruwen Desa Adat*⁷⁷ tin seeking creative and sustainable ways of combining cultural events/ceremonies and profitable tourism activities.

RESPONDING TO THE GLOBAL PANDEMIC: HOW REALISTIC TO COLLECT THE CONTRIBUTION?

The enactment of the Provincial Regulation may temporarily lose its relevance in the following months as Bali cannot hinder the shocking impact of the global pandemic of Covid-19. Due to a massive travel warning for traveling and the restrictions for operating airport and port services to

⁷⁰ A study argues that tourism tax would be more generally accepted by industry and tourists, if there was tangible evidence that a consistent proportion of its revenue was used to improve tourism facilities. See Paziienza, P. (2011). Should we tax tourism? Theoretical justifications from the economics of non-renewable resource use, *Environmental Economics*, 2(1), p. 14.

⁷¹ Negara, A.A.K.S. (Secretary of Culture Office Bali Province). Interview held in Denpasar, 15 October 2019.

⁷² The category of cultural advancing objects in accordance with Article 5 of the Law No. 5 Year 2017 concerning the Advancement of Culture.

⁷³ As stipulated in Law of the Republic of Indonesia No. 11 Year 2010 concerning Cultural Heritage.

⁷⁴ Negara, A.A.K.S. (Secretary of Culture Office Bali Province). Interview held in Denpasar, 15 October 2019.

⁷⁵ Article 3(1)(d) of the Bali Provincial Regulation No. 7 Year 2019 Concerning Amendment to Regional Regulation NO. 10 Year 2016 concerning Formation and Arrangement of Regional Organization.

⁷⁶ Antaranews. (2020). Gubernur Bali Minta Kantor MDA Diberdayakan Untuk Kemajuan Desa Adat.

www.bali.antaranews.com/berita/177935/gubernur-bali-minta-kantor-mda-diberdayakan-untuk-kemajuan-des-a-adat (Accessed 24 May 2020).

⁷⁷ It is a business unit belonging to the customary village carries out business activities in the real economy, services, and/or public services organized under customary law and managed with modern governance for improve the welfare and independence of customary village members. Article 1 (17) of the Regulation of Bali Provincial Governor No. 34 Year 2019 Concerning the Financial Management of Customary Villages in Bali.

visit and leaving from Bali, tourism in Bali is now extremely reduced nearly to zero activities. The situation in April 2020 can be a strong indicator of this tourism catastrophic. There was only 327 visit of foreign tourists, some 273 through airport and 54 through the port while occupancy rates for starred hotel rooms were recorded at 3.22 percent with the average length of stay is 2.49 days.⁷⁸ It is followed by the prohibition to operate tourist objects and attraction as well as leisure and entertainment facilities.⁷⁹

The abstention of tourist visits has caused a significant number of people in the tourism industry to lose their jobs and businesses. Considering that economic activities in Bali related directly, indirectly, and induced to tourism services that absorbing many workforces,⁸⁰ this situation is so devastating. Bali's economic growth in the first quarter of 2020 contracted by (-1.14) percent on the basis of year on year while the potential losses from leisure and MICE (meetings, incentives, conferencing, exhibitions) from February until October 2020 is estimated 344 million USD.⁸¹ If calculated from the tourists' length of stay, the monthly loss is around 673 million USD.⁸² In this situation, local leaders should realize that they cannot expect tourism to overcome all community problems and rely mainly on tourism contributions, levies, or taxes.⁸³

The resilience of Bali related to the decreasing numbers of foreign tourists has proven. For the last two decades, Bali faced several occurrences including terrorist bombings, SARS pandemic, and volcano eruptions that lead to the issuance of travel advisory by many countries. After those natural and human-made disasters, facts show that Bali is always able to recover tourism gradually. But the ongoing Covid-19 pandemic is very exceptional. Micro, small, and middle-sized enterprises and other informal sectors are moving slowly. Experts raise speculations that the tourism recovery needs at least 6 months after the pandemic can be resolved, while some commentators argue that it needs years. An optimistic view comes from the national government that believes Bali will become one of the main destinations that are relatively faster to recover and visited by many tourists once the pandemic is declared over. The view was based on a fact that Bali Province has proven capable of curbing the spread of Covid-19 in the community through local wisdom and the role of customary villages.⁸⁴

The financial capacity of Bali Province in the year 2020 is being examined. The government budgets are mainly allocated to support the basic needs of the population (mainly foods and health sectors), the continuity of educational activities, and to some extent, to stimulate business activities while private sectors are trying to survive in an uncertain situation.

⁷⁸ Badan Pusat Statistik Provinsi Bali. (2020). Perkembangan Pariwisata Provinsi Bali April 2020. www.bali.bps.go.id/pressrelease/2020/06/02/717329/perkembangan-pariwisata-provinsi-bali-april-2020.html (Accessed 14 June 2020).

⁷⁹ Release of Bali Province Governor's Appeal No. 215/Gugascovid-19/VI/2020, dated 8 June 2020, point 3

⁸⁰ Antara, M & Sumarniasih, M.S. (2017). Role of Tourism in Economy of Bali and Indonesia. *Journal of Tourism and Hospitality Management* 5(2), p. 43.

⁸¹ Tribun Bali. (2020). Agustus Pariwisata Bali Diharapkan Sudah Buka Lagi Dengan Konsep New Normal. www.bali.tribunnews.com/2020/05/23/agustus-pariwisata-bali-diharapkan-sudah-buka-lagi-dengan-konsep-new-normal?page=3 (Accessed 24 May 2020).

⁸² Kompas.Com. (2020) Dampak Pandemi Covid-19 Pariwisata Bali Rugi Rp 97 Triliun Tiap Bulan. www.regional.kompas.com/read/2020/05/13/17591091/dampak-pandemi-covid-19-pariwisata-bali-rugi-rp-97-triliun-tiap-bulan (Accessed 14 June 2020)

⁸³ See Kreag, G. (2001). *The Impact of Tourism*, Minnesota Sea Grant, p. 3. <http://www.seagrants.umn.edu/tourism/pdfs/ImpactsTourism.pdf>

⁸⁴ Radar Bangsa. (2020). Bali Diperkirakan Jadi Destinasi Pertama yang Pulih Pasca Pandemi. www.www.radarbangsa.com/travel/24672/bali-diperkirakan-jadi-destinasi-pertama-yang-pulih-pasca-pandemi (Accessed 22 May 2020).

The idea of supporting the natural and cultural heritage of Bali through tourists contributions then seems a little bit far from the expectation. The political talks regarding these contributions may be relevant and effectively implemented only after tourism has been recovered from the crisis. Even if international travel is opened, there is no guarantee that travel for leisure will be a priority for individuals, when the issue of health and safety is at stake.

In 2019, the Minister of Tourism issued a regulation concerning tourism crisis management (TCM). The TCM is a series of measured and systematic actions carried out in the tourism ecosystem to prepare, respond, and recover from a crisis, including a crisis caused by the health/pandemic of infectious diseases.⁸⁵ This TCM framework consists of 4 phases: preparedness and mitigation; emergency response; recovery; and normalization.⁸⁶ At the provincial level, there has been an effort by the regional lawmakers to ensure the fulfillment of the standards and implementation of the tourism in Bali, in addressing the pandemic crisis. A set of rules were adopted that legitimises the issuance of policy with regards to the prevention, management of disasters or emergencies, and/or recovery of Bali cultural tourism in the aftermath of disasters or emergencies.⁸⁷

Further, Bali Provincial Government and the Ministry of Tourism and Creative Economy have conducted a coordination meeting in the mid of May 2020, following the designation of Bali as a pilot project for the implementation of the Cleanliness, Health, and Safety (CHS) program launched by the Ministry. While there is a hope that a gradual opening of tourism destination in October 2020, it still serves as a scenario with several protocol requirements, regional readiness, and the decision of the Bali Provincial Government.⁸⁸ So far, it is planned that Bali will start welcoming domestic tourists in August and will reopen its borders to international tourists in September 2020, as long as some required conditions are fulfilled.⁸⁹

Therefore, it is now becoming more reasonable for the Bali Provincial Government to campaigning Bali as a safe tourist destination during and after this global pandemic, instead of enforcing the contribution to tourists. A series of promotions to encourage the coming of tourists to resurrect the basic tourism industry will be the most rational choice rather than imposing contribution that may be not so convenient to the tourists in this non-friendly situation for traveling.

CONCLUSION

The article has revealed some facts related to the Bali Provincial Government's efforts to charge a contribution to foreigners who visit Bali. Some issues may be concluded. The imposing of levy on foreign tourist has been practiced in various ways by national governments and regions of the

⁸⁵ Article 1 (2) and 4 (3)(b) of the Minister of Tourism Regulation No. 10 Year 2019 concerning Tourism Crisis Management

⁸⁶ Article 6 (1) of the Minister of Tourism Regulation No. 10 Year 2019 concerning Tourism Crisis Management

⁸⁷ Bali Regional House of Representative, Final Report on Draft of Bali Provincial Regulation concerning the Standards and Implementation of Bali Cultural Tourism, 14 May 2020.

⁸⁸ Kompas. (2020) Kapan Bali akan Buka untuk Wisatawan?

www.travel.kompas.com/read/2020/05/22/154200927/kapan-bali-akan-buka-untuk-wisatawan-?page=all. (Accessed 14 June 2020)

⁸⁹ Jakarta Globe. (2020). Bali Plans to Restore Tourist Confidence and Reopen Borders in September,

www.jakartaglobe.id/news/bali-plans-to-restore-tourist-confidence-and-reopen-borders-in-september (Accessed 19 June 2020)

countries in the world. Therefore, the creation of Draft of Provincial Regulation concerning Protection of Bali's Natural Environment and Culture through Tourism Contributions ('the draft') by the Bali Provincial Government reflects an effort to make use of tourism as a means to support the sustainability of nature and culture.

The draft was responded to with high expectations in terms of offering a solution to the preservation of the natural environment and culture in Bali. Most local tourism stakeholders believe that the draft may be used as an effective and efficient means of collecting funds from foreign tourists to be further allocated to strategic sectors. In contrast, some international and local actors do not have the same common understanding on how the fund should be collected, whether through airfare tax, airport-arrival charge, or other means. They also perceived that such a levy would decrease the number of foreigners who plan to visit Bali.

The Bali Provincial Regulation No. 1 Year 2020 concerning Tourist Contributions for the Protection of the Natural Environment and Culture of Bali was then finally enacted in April 2020. It clarifies the most contending issue by determining the contributions that having a rather voluntary character, leaving the assumption that it would serve as a new type of tourism taxes, levies, or retributions. The Provincial Regulation also makes clear that the Contributions will be collected from both foreign and domestic tourists. Some remaining technical matters that are not covered in this Provincial Regulation e.g. the means of collecting and technical management of the contributions will be further regulated by implementing regulation that shall be issued at the latest October 2020.

There is no guarantee that this Provincial Regulation will solve the problem of lacking funds for supporting the natural environment and culture preservations in Bali. The voluntary character of the tourist contribution entails that the amount of money to gain depending on the generosity of the tourists. Therefore, the contributions are unpredictable and cannot be set as an income plan. In this regard, all local governments in Bali should apply minimum treatment in ensuring the tourism activities, primarily mass tourism, would not lessen the quality of the natural environment and weaken the spirit of preserving the culture and tradition. The initiative to involve the community at the lowest level, e.g customary village, in the management of tourist destinations should be continued. One hand, the local government can still collect revenue from retribution at the tourism objects and on the other hand, the customary communities as the heir of nature and culture in the tourist destination would be directly benefited from the tourism and could continue their local wisdom and tradition in preserving environment and culture.

The global pandemic of Covid-19 is a serious challenge to pursue the imposed contribution to tourists. There has been extreme economic turbulence in Bali due to the lack, or even abstention, of tourists who visit Bali, following the travel restrictions. A focus on recovering the fundament of the population's economy makes discussion and efforts to legalize the levy less important. In this situation, the Bali Provincial Government must seek to promote programs that encourage the coming of tourists to resurrect the basic tourism industry. Imposing contributions maybe not so convenient for tourists in this travel-unfriendly situation. After all the situation is recovered, the protection of nature and culture should be put again into the top list of priorities. It seems that the realization of tourism contribution as determined in this Provincial Regulation would be effective once the tourism industry runs normally.

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