

Analysis of Online Policy Implementation of Restaurant Tax System to Optimize Regional Tax Revenue in The Regional Revenue Agency of DKI Jakarta Province

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Abstract

This research is based on the existing phenomena where tax revenues have not been optimal, through the Restaurant Tax Online System policy as one of the efforts in optimizing Local Tax Revenues. Restaurant Tax is one of the local tax revenues that have a large contribution. This research aims to analyze the Restaurant Tax Online System Policy for optimization of Regional Tax Revenues in the Regional Revenue Agency of DKI Jakarta Province. This study uses single case (single case study), using qualitative methods, data is collected through observations, in-depth interviews, and documentation with the aim of producing the best conclusions and can strengthen the researcher's arguments. The results showed that the policy of the online system of restaurant tax for optimization of local tax revenue has not been implemented optimally, less optimally due to human resources that do not handle Information and Technology (IT), the number of restaurants that still use manual transaction systems, there are still taxpayer concerns about the online system of restaurant taxes, and there are still taxpayers who do not want their business transactions online. The results of the study can be concluded that the Analysis of Restaurant Tax Online System Policy for optimization of Overall Local Tax Revenue is less continuous socialization and the online system method has not been done effectively so that tax revenues have not been optimal.

Keywords: restaurant tax online system, optimization of local tax revenue, provincial revenue agency

INTRODUCTION

Taxes are a safer source of revenue for the State Budget (APBN) and Regional Expenditure Budget (APBD) revenues and as the main source of revenue. Aside from being a secure source of revenue for the state and region, taxes are also the most effective form of community participation in assisting the state and regional development process.

Since 1983, the Indonesian government has changed the tax collection system which originally used an official assessment (used during the Dutch colonial era) to a self-assessment. From these two tax collection systems, for the official assessment collection system, the Central Government and Regional Governments are given the authority to determine the amount of tax payable for Taxpayers, whereas in the tax collection system on self-assessment, Taxpayers are entrusted by law to calculate, calculate, and self-report tax owed to the State or Region.

The rules underlying the tax collection authority are the provisions of Article 23 A of the 1945 Constitution of the Republic of Indonesia which is the constitution and the highest source of law applicable in the Republic of Indonesia. As a derivative, the authorities and procedures for collecting tax are regulated by the provisions of Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation, while the authority for collecting Regional Taxes is regulated by Law Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies. In addition to the law as mentioned above, in order to support tax collection, there are several legal bases used for reference in the framework of tax collection, namely:

1. Law of the Republic of Indonesia Number 19 of 1997 as amended by Law of the Republic of Indonesia Number 19 of 2000 concerning Tax Collection by Forced Letter.
2. Law of the Republic of Indonesia Number 14 of 2002 concerning the Tax Court.
3. Government Regulation of the Republic of Indonesia Number 55 of 2016 concerning General Provisions and Procedures for Collection of Regional Taxes.
4. Regional Regulation of DKI Jakarta Province Number 6 of 2010 concerning General Provisions for Regional Taxes (KUPD). Tax imposition in Indonesia can be grouped into 2 parts, namely: State Tax

State taxes that are still valid today are Income Tax (PPh), Value Added Tax and Sales Tax on Luxury Goods (PPN & PPnBM), Stamp Duty, Land and Building Tax (PBB), Land and Building Rights Acquisition Fees (BPHTB).

Regional Taxes are divided into 2, namely: Provincial Taxes and Regency/Municipal Taxes. Provincial taxes consist of Motor Vehicle Taxes, Motorized Vehicle Transfer Fees, Motor Vehicle Fuel Taxes, Surface Water Taxes and Cigarette Taxes. Regency or City Taxes consist of Hotel Taxes, Restaurant Taxes, Entertainment Taxes, Advertising Taxes, Street Lighting Taxes, Non-Metal and Rock Mineral Taxes, Parking Taxes, Groundwater Taxes, Swallow's Nest Taxes, Rural and Urban Land and Building Taxes, Customs Duty Acquisition of Land and Building Rights.

In granting authority to Regional Governments to carry out regional tax collection as stipulated in the provisions of Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies, it is based on the considerations: that: a) The Unitary State of the Republic of Indonesia is a legal state based on Pancasila and the Law -The 1945 Constitution of the Republic of Indonesia, aims to create a safe, orderly, prosperous and just national life system; b). that with the enactment of Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, the administration of regional government is carried out by granting the widest possible authority, accompanied by the granting of rights and

obligations carry out regional autonomy in the unity of the state government administration system; c). that regional taxes and regional levies are one of the important sources of regional income to finance the implementation of regional administration; d). that in the context of increasing service to the community and regional self-reliance, it is necessary to expand the objects of regional taxes and regional levies and to grant discretion in determining tariffs; e). that regional tax and regional levies policies are implemented based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potentials.

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, Regional Taxes in Indonesia are obligatory contributions made by individuals or entities to the regions without a balanced direct reward, which can be imposed based on the applicable laws and regulations, and which used to finance the implementation of regional government and regional development, so that the Regional Government must maximize Regional Original Revenue (PAD) which originates from regional tax revenues.

In maximizing DKI Jakarta Provincial Original Revenue (PAD) revenues originating from Regional Taxes for this type of restaurant tax which is collected using the self-assessment method, the Provincial Government of DKI Jakarta has made several strategies to increase awareness of Taxpayers (WP) to pay their taxes according to the time specified. determined and with an amount in accordance with what has been collected by the Taxpayer to the Tax Subject. One of the strategies that was formed was through the Online System for payment of local tax transactions in DKI Jakarta Province, especially the online restaurant tax transaction system. The purpose of implementing an online Restaurant Tax transaction system is to be able to monitor online taxpayer compliance with payment of restaurant taxes that have been collected from tax subjects or people who use restaurant services.

The advantages and benefits of implementing the Online Regional Tax System, especially the restaurant tax, are that in addition to making it easier for tax officers (fiskus) to monitor tax revenues, it can also make it easier for taxpayers to carry out their tax obligations such as making payments and reporting online so as to have a good social impact DKI Provincial Government Jakarta, among others, is to reduce traffic jams in Jakarta. Because taxpayers will no longer need to come to the Tax Office to pay their taxes. The benefits of the online restaurant tax system are also expected to reduce the level of tax revenue leakage caused by cooperation between taxpayers and tax officers who understate the tax calculations. With this online system, taxpayers only need to pay their taxes or report their tax obligations online.

The online implementation of the Regional Tax transaction system, especially the restaurant tax in DKI Jakarta Province, is carried out by the DKI Jakarta Provincial Revenue Agency which is an agency of the DKI Jakarta Provincial Government which has the task of carrying out the function of supporting government affairs in the financial sector in the revenue sub-sector. The legal basis for implementing Online Regional Tax Transactions, especially restaurant taxes carried out by the DKI Jakarta Provincial Revenue Agency, is as follows: Regional Regulation of DKI Jakarta Province Number 6 of 2010 concerning General Provisions for Regional Taxes. Regional Regulation of DKI Jakarta Province Number 11 of 2011 concerning Restaurant Tax.

Regulation of the Governor of DKI Jakarta Province Number 98 of 2019 concerning Electronic Reporting of Taxpayer Business Transaction Data. Cooperation Agreement between DKI Jakarta Provincial Government and Bank Rakyat Indonesia (Persero) Tbk. Number 424/-072 and Number B-22-INS/02/2020 dated 20 February 2020 concerning Electronic Taxpayer

Business Transaction Data Reporting. Cooperation Agreement between DKI Jakarta Provincial Government and PT. Bank DKI Number 424/-072 and Number 01/PKS/DIR/II/2020 dated 20 February 2020 concerning Electronic Taxpayer Business Transaction Data Reporting. Cooperation Agreement between DKI Jakarta Provincial Government and PT. Bank Negara Indonesia (Persero) Tbk. Number 424/-072 and Number HLB/01/PKS/2020 dated 20 February 2020 concerning Electronic Taxpayer Business Transaction Data Reporting.

RESEARCH METHODS

The main reason for using qualitative research methods is that based on these symptoms, qualitative researchers can determine the variables to be studied. In a qualitative view, the phenomenon is holistic (comprehensive, cannot be separated), so that qualitative researchers will not determine their research based solely on research variables, but the entire social situation studied which includes aspects of place (place), actor (actor) and activity (activity) that interact synergistically.

Meanwhile, according to Moleong (2007: 6) is research that intends to understand the phenomenon of what is experienced by research subjects such as behavior, perception, motivation, action, etc., holistically, and by means of descriptions in the form of words and language, in a special natural context and by utilizing various natural methods.

RESULT AND DISCUSSION

The description of the research object is the step taken by the researcher to explain and describe the data obtained regarding the location of the research site at the Directorate General of Immigration Jakarta and an overview of the data source, namely the informants that the researcher has previously determined.

1. General description

The DKI Jakarta Provincial Government as an autonomous region as mandated by Law Number 32 of 2004 concerning Regional Government, has the authority and responsibility in carrying out the interests of the community. To carry out the interests of the community, the regional government must explore its own financial sources originating from regional income. The collection of regional revenue sources must be accommodated in a container which is usually stated in the form of an organizational structure and work procedures that deal with regional income issues. The organization in question is the Regional Revenue Agency of the Province of DKI Jakarta.

2. A brief history

The DKI Jakarta Provincial Revenue Service, according to its duties and responsibilities, was formed on September 11, 1952, which at that time was called the Tax Affairs Office. In accordance with its development, the name and organizational structure have changed several times to suit the conditions at that time. Until 1966 the work unit that handled income in DKI Jakarta was named Revenue and Tax Affairs as a part of the Directorate of Finance of DKI Jakarta. In accordance with the provisions of Article 49 of law No. 5 of 1974 concerning the principles of governance in the regions, which stipulates that the formation, organizational structure and formation of the Regional Offices are determined by Regional Regulation in accordance with the guidelines set by the Minister of Home Affairs, Regional Regulation Number 5 was issued. 1983 dated October 6, 1983 concerning the formation, organizational structure and work procedures of the DKI Jakarta Regional Revenue Service which at the same time changed the status and designation of the DKI Jakarta Tax and Revenue Service to the DKI Jakarta Regional Revenue Service.

Based on the Decree of the Minister of Home Affairs Number 84 of 1995 concerning the organizational guidelines and work procedures of the DKI Jakarta Regional Revenue Service, the Regional Regulation Number 5 of 1983 was replaced with Regional Regulation Number 9

of 1995 concerning the organization and work procedures of the DKI Jakarta Regional Revenue Service. To follow up on the Regional Regulation Number 9 of 1995, the Governor of DKI Jakarta Province has issued Decree Number 1926 of 1996 concerning details of the duties, authorities and responsibilities of sections and sub-sections within the DKI Jakarta Regional Revenue Service. The enactment of Law Number 34 of 2000 concerning Regional Taxes and Regional Levies as a result of the wider scope of Regional Tax and Regional Levies collection has automatically changed the organizational conditions of regional apparatuses including the Regional Revenue Service. The regional regulations that apply in DKI Jakarta have also changed.

The Regional Government established a new Regional Regulation regarding regional organizations, namely Regional Regulation Number 3 of 2001 concerning Forms of Organizational Structure and Work Procedures of Regional Apparatuses and <http://digilib.mercubuana.ac.id/> 66 Secretariat of DPRD DKI Jakarta Province. Then, in 2008, the Provincial Government of DKI Jakarta issued Regional Regulation Number 10 of 2008 concerning Regional Apparatus Organizations which changed the designation of the DKI Jakarta Regional Revenue Service to the DKI Jakarta Provincial Tax Service Office. To follow up this Regional Regulation Number 10 of 2008, the Governor as Regional Head of DKI Jakarta Province issued Governor Regulation Number 34 of 2009 concerning the Organization and Work Procedure of the DKI Jakarta Province Tax Service Office. 2. Vision and Mission The vision of the DKI Jakarta Tax Service Office is to make the DKI Jakarta Regional Revenue Service an efficient and effective organization in managing regional revenues, with active support from the community. Meanwhile, the mission of the DKI Jakarta Tax Service Office is:

Carry out regional revenue collection that is transparent and in accordance with applicable regulations. Empowering community support in managing local revenues. Making internal cooperation effective, organizational efficiency and a spirit of professionalism within the DKI Jakarta Tax Service Office. Providing excellent service to the community. Improving apparatus professionalism through continuous education.

Utilizing the development of information technology in the process of making decisions quickly and precisely. develop a network pattern between agencies within the DKI Jakarta Provincial government organization and related parties. Seeking optimal exploration of potential sources of new regional income. Increasing the efficiency of the use of non-human resources.

Updating all regulations regarding regional revenue management. Currently the organizational structure under the name DKI Jakarta Provincial Revenue Agency is based on DKI Jakarta Provincial Governor Regulation Number 154 of 2019 concerning the Organization and Work Procedure of the Regional Revenue Agency.

3. Main task and functions

The DKI Jakarta Provincial Revenue Agency has the main task of carrying out the supporting functions of government affairs in the financial sector in the revenue sub-sector. To carry out the tasks referred to above, the DKI Jakarta Provincial Revenue Agency has the following functions:

- a. Preparation of Strategic Plans, Work Plans, and Agency Work Plans and Budgets;
- b. Implementation of Agency Budget Execution Documents;
- c. Formulation of policies, business processes, standards and agency procedures;
- d. Implementation of agency policies, business processes, standards and procedures;
- e. Implementation of planning, management, development, and control of regional income in the form of regional taxes and regional tax penalty income.

Coordination of planning, development, and control of regional revenues in the form of regional levies, sales of BMD that are not separated, results of utilization of BMD that are not

separated, results of regional cooperation, results of management of revolving funds, and income from regional retribution fines

Implementation of supervision, monitoring, evaluation, and reporting of services and collection of regional taxes, regional levies, sales of BMD that are not separated, results of utilization of BMD that are not separated, results of regional cooperation, results of revolving fund management, and income from regional tax fines, and income from fines regional fees. Implementation of technical guidance and supervision of the implementation of services and management of regional taxes, regional levies, sales of BMD that are not separated, results of utilization of BMD that are not separated, results of regional cooperation, results of revolving fund management, and income from regional tax fines, and income from fines from regional levies . Coordinating the implementation of other legitimate regional original revenues in the form of receipts as a result of the sale of BMD, exchange, and receipts from the utilization of BMD; Implementation of the secretariat of the Agency; Implementation of coordination, monitoring, evaluation, reporting, and accountability for the implementation of the Agency's duties; and Implementation of other official duties given by the Governor.

4. Organizational structure

Based on Governor Regulation Number 154 of 2019 concerning the Organization and Work Procedure of the Regional Revenue Agency, this SKPD is more focused on carrying out its duties as regional revenue manager in collecting regional taxes and levies.

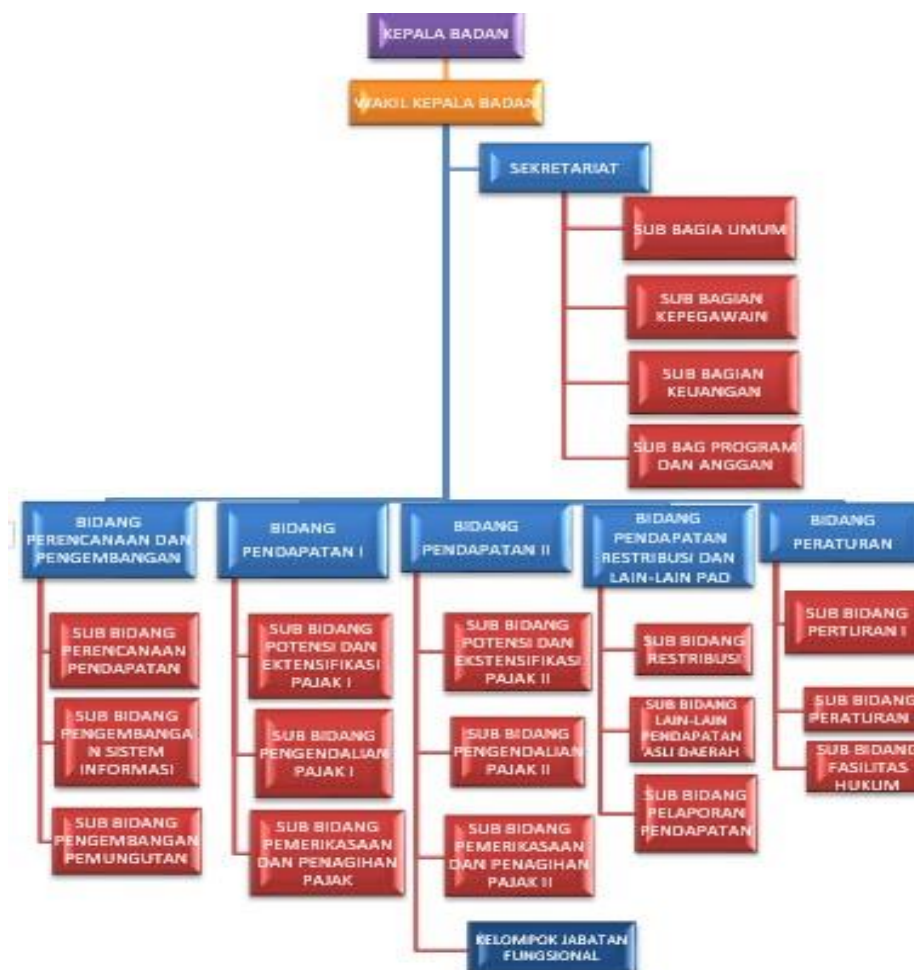


Figure 1. Field Structure Bapenda

CONCLUSIONS

Based on the results of qualitative research using observation techniques, interviews and documentation carried out at the DKI Jakarta Provincial Revenue Agency regarding the description of the Restaurant Tax System Online Policy to optimize Regional Tax Revenue at the DKI Jakarta Provincial Revenue Agency as follows: Implementation of the Online Restaurant Tax System Policy for Use optimization of Regional Tax Revenue is still not optimal, this is because the policy does not contain elements of coercive sanctions on Taxpayers, this is evidenced by the fact that there are still some Taxpayers who do not want their business transactions to be carried out online, the large number of restaurant entrepreneurs who still use manual transaction system, there are still high concerns from some entrepreneur taxpayers regarding the security of company databases if an online system is installed on their restaurant business computers and a lack of human resources on the part of taxpayers in charge of information systems and technology.

Other efforts are still needed from the DKI Jakarta Provincial Revenue Agency in order to optimize Regional Tax Revenue, such as: The UPPPD of Kebayoran Baru District routinely collects data on new taxpayers and appoints new taxpayers who meet the requirements as taxpayers so they can collect restaurant tax and submit to the Region. The UPPPD of Kebayoran Baru District also routinely makes efforts to collect taxpayers through letters of appeal for tax collection. Attaching tax arrears stickers and coordinating with the city revenue agency at the city area level to carry out active billing of tax arrears on restaurants owned by taxpayers. Routinely conduct appeals and counseling to taxpayers to use the online regional tax system so that it can more easily supervise tax collection.

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