

Analysis of Restaurant Tax Online System Policy for optimization of Regional Tax Revenue at DKI Jakarta Provincial Revenue Agency

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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 cash (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. 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. 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:Online Restaurant Tax System, Optimizing Regional Tax Revenue, DKI Jakarta Provincial Revenue Agency

INTRODUCTION

Taxes are a safer source of revenue for the State Revenue and Expenditure Budget (APBN) and Regional Revenue and Expenditure Budget (APBD) and as the main source of revenue. Apart from being a safe source of revenue for the state and regions, taxes are also the most effective form of public participation in assisting the development process of the state and regions.

Since 1983, the Indonesian government has changed the tax collection system that originally used official assessment (used during the Dutch colonial era) to become self-assessment. Of these two tax collection systems, for the official assessment system, the Central Government and Regional Governments are given the authority to determine the amount of tax payable for taxpayers, while in the self-assessment tax collection system, taxpayers are entrusted by law to calculate, calculate, and self-report the tax payable to the State or Region.

The rules that underlie the authority to collect taxes are the provisions of Article 23 A of the 1945 Constitution of the Republic of Indonesia which is the constitution and the highest legal source in force in the Republic of Indonesia. As a derivative related to the authority and procedures for collecting taxes, it is regulated by the Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, while the authority to collect 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 grounds used for reference in the context 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 Collection of Taxes by Forced Letters.
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. DKI Jakarta Provincial Regulation Number 6 of 2010 concerning General Provisions for Regional Taxes (KUPD).

The imposition of taxes in Indonesia can be grouped into 2 parts, namely:

State Tax

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

Local tax.

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

In granting authority to Regional Governments to carry out local tax collection as regulated in the provisions of the 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 life for the nation; 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 Government, the administration of regional government is carried out by granting the widest possible authority, accompanied by the granting of rights and obligations to implement regional autonomy in the unity of the state administration system; c). that regional taxes and regional levies are one of the important sources of regional income to finance the implementation of regional government; d). that in order to improve services to the community and regional independence, it

is necessary to expand the objects of regional taxes and regional levies and grant discretion in setting tariffs; e). that the policy of regional taxes and regional levies is implemented based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potential. that regional taxes and regional levies are one of the important sources of regional income to finance the implementation of regional government; d). that in order to improve services to the community and regional independence, it is necessary to expand the objects of regional taxes and regional levies and grant discretion in setting tariffs; e). that the policy of regional taxes and regional levies is implemented based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potential. that regional taxes and regional levies are one of the important sources of regional income to finance the implementation of regional government; d). that in order to improve services to the community and regional independence, it is necessary to expand the objects of regional taxes and regional levies and grant discretion in setting tariffs; e). that the policy of regional taxes and regional levies is implemented based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potential.

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

In maximizing the revenue of the Regional Original Revenue (PAD) of the DKI Jakarta Province which is sourced from the Regional Tax for the type of restaurant tax which is collected using the self-assessment method, the DKI Jakarta Provincial Government has made several strategies in increasing the awareness of Taxpayers (WP) to pay their taxes according to the time specified. determined and by the amount

in accordance with what has been collected by the Taxpayer to the Tax Subject. One of the strategies formed is through the Online System for regional tax payment 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 restaurant tax payments that have been collected from tax subjects or people who use restaurant services.

The benefits and beneficial uses of the implementation of the Online Regional Tax System, especially the restaurant tax, are in addition to making it easier for tax officials (fiskus) to monitor tax receipts, it can also make it easier for taxpayers to carry out their tax obligations such as making payments and reporting online so as to bring a good social impact to the DKI Provincial Government. Jakarta, among others, is to reduce congestion 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 be able to reduce the level of leakage of tax receipts caused by cooperation between taxpayers and tax officers who reduce their tax calculations.

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 a DKI Jakarta Provincial Government agency 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 the implementation of Online Regional Tax Transactions, especially restaurant taxes carried out by the DKI Jakarta Provincial Revenue Agency, are as follows:

DKI Jakarta Provincial Regulation Number 6 of 2010 concerning General Provisions for Regional Taxes.

DKI Jakarta Provincial Regulation Number 11 of 2011 concerning Restaurant Tax.

Regulation of the Governor of DKI Jakarta Province Number 98 of 2019 concerning Electronic Taxpayer Business Transaction Data Reporting.

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

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

RESEARCH METHODS

The main reason for using qualitative research methods. Thus, based on these symptoms, qualitative researchers can determine the variables to be studied. In the qualitative view, the symptoms are holistic (complete, cannot be separated), so that qualitative researchers will not determine their research based on research variables only, but the overall social situation under study which includes aspects of place, actors and activities. activity) that interact synergistically. Meanwhile, according to Moleong (2007: 6) is research that intends to understand the phenomena of what is experienced by research subjects such as behavior, perception, motivation, action, etc., holistically, and by way of description in the form of words and language. ,

According to Guba and Lincoln (2009:129-135), they classify paradigms related to the structure and composition of qualitative research, namely positivism, post-positivism, constructivism and critical theory. The differences between paradigms have significant and important implications at practical, everyday and empirical levels. The critical paradigm sees that both the positivism paradigm and the constructivist paradigm are not sensitive to the process of production and reproduction of meaning because these two paradigms ignore the elements of power and interest in every discourse practice. Meanwhile, according to Fuad and Nugroho (2014: 2), Paradigm is a basic belief system as a basis for finding answers to the question of what is the nature of reality, what is the nature of the relationship between researchers knowing reality.

The focus of research is very important in conducting research, and the focus of this research has a tentative nature along with the development of research, in accordance with the opinion of Moleong (2004:237) which states that the focus of research is intended to limit qualitative studies, as well as limit research in order to select relevant and good data. . Meanwhile, according to

RESULT AND DISCUSSION

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 place at the Directorate General of Immigration Jakarta and a description of the data source, namely the informant that the researcher had previously determined.

1. General description

The Regional Government of DKI Jakarta Province as an autonomous region as mandated by Law Number 32 of 2004 concerning Regional Government, has the authority and responsibility in managing the interests of the community. To carry out the interests of the community, the local government must explore sources.

2. General description

The Regional Government of DKI Jakarta Province as an autonomous region as mandated by Law Number 32 of 2004 concerning Regional Government, has the authority and responsibility in managing the interests of the community. To carry out the interests of the community, the local government must explore its own financial sources originating from regional income. Activities for collecting local revenue sources must be accommodated in a container which is usually stated in the form of an organizational

structure and work procedure that handles regional income issues. The organization in question is the Provincial Revenue Agency of DKI Jakarta Province.

3. A brief History

The Regional Revenue Service of DKI Jakarta Province in accordance with its duties and responsibilities has been established since September 11, 1952 which at that time was called the Office of Tax Affairs. 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 revenue 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 Number 5 of 1974 concerning the principles of governance in the regions, which stipulates that the formation, organizational structure and formation of Regional Offices are stipulated by Regional Regulations in accordance with the guidelines set by the Minister of Home Affairs,

Based on the Decree of the Minister of Home Affairs Number 84 of 1995 concerning organizational guidelines and working procedures of the DKI Jakarta Regional Revenue Service, Regional Regulation Number 5 of 1983 was replaced with Regional Regulation Number 9 of 1995 concerning the organization and work procedure of the DKI Jakarta Regional Revenue Service. To follow up the Regional Regulation Number 9 of 1995, the Governor of DKI Jakarta Province has issued Decree Number 1926 of 1996 concerning the details of the duties, authorities and responsibilities of sections and subsections within the DKI Jakarta Regional Revenue Service. The enactment of Law Number 34 of 2000 concerning Regional Taxes and Levies as a result of the wider scope of collection of Regional Taxes and Levies automatically changes the organizational conditions of regional apparatus, including the Regional Revenue Service.

The Regional Government established a new Regional Regulation regarding regional organizations, namely Regional Regulation Number 3 of 2001 concerning the Form of Organizational Structure and Work Procedures of Regional Apparatus and <http://digilib.mercubuana.ac.id/66> Secretariat of DPRD DKI Jakarta Province. Then, in 2008, the Regional Government of DKI Jakarta Province 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 on this Regional Regulation Number 10 of 2008, the Governor as the Regional Head of the DKI Jakarta Province issued Governor's Regulation Number 34 of 2009 concerning the Organization and Work Procedures of the DKI Jakarta Provincial 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 missions of the DKI Jakarta Tax Service Office are:

1. Organizing transparent regional revenue collection and in accordance with applicable regulations.
2. Empowering community support in the management of regional income.
3. Streamline internal cooperation, organizational efficiency and the spirit of professionalism within the DKI Jakarta Tax Service Office.
4. Provide excellent service to the community. Improving the professionalism of the apparatus through continuous education.
5. Utilizing the development of information technology in the decision-making process quickly and accurately. develop a pattern of networking between agencies within the DKI Jakarta Provincial government organization and related parties.
6. Strive optimally to explore the potential of new sources of regional income.
7. Increase the efficiency of the use of non-human resources.
8. Updating all regulations regarding regional revenue management.

Currently, the organizational structure under the name of the Regional Revenue Agency of DKI Jakarta Province is based on the Regulation of the Governor of DKI Jakarta Province Number 154 of 2019 concerning the Organization and Work Procedure of the Regional Revenue Agency.

Main Duties and Functions

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

1. Preparation of Strategic Plans, Work Plans, and Work Plans and Budgets of the Agency; Implementation of the Agency's Budget Implementation Documents;
2. Formulation of agency policies, business processes, standards and procedures;
3. Implementation of agency policies, business processes, standards and procedures;
4. implementation of planning, management, development, and control of regional income in the form of regional taxes and local tax fines.
5. Coordinate the planning, development, and control of regional income in the form of regional levies from the sale of BMD that are not separated, the results of the utilization of BMD that are not separated, the results of regional cooperation, the results of managing revolving funds, and the income of regional retribution fines.
6. 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 of regional tax fines, and fines income regional retribution.
7. Implementation of technical guidance and supervision on the implementation of services and management of regional taxes, regional levies, proceeds from the sale 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 revenue from regional tax penalties, and revenue from regional retribution fines
8. Coordinating the implementation of other legitimate regional original income in the form of revenue as a result of the sale of BMD, exchange, and revenue from the use 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
9. Carrying out other official duties assigned by the Governor.

CONCLUSION

Based on the results of qualitative research using observation, interviews and documentation techniques carried out at the Regional Revenue Agency of DKI Jakarta Province regarding the description of the Restaurant Tax System Online Policy for Optimizing Regional Tax Revenue at the Regional Revenue Agency of DKI Jakarta Province as follows:

Implementation of the Restaurant Tax System Online Policy In order to optimize Regional Tax Revenue is still not optimal, this is because the policy does not contain an element 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. restaurant entrepreneurs who still use manual transaction systems, there are still high concerns from some entrepreneur taxpayers regarding the security of the company database if the online system is installed on the restaurant business computer and the lack of human resources on the part of taxpayers in charge of information systems and technology. Other efforts are still needed from the Regional Revenue Agency of DKI Jakarta Province in order to optimize Regional Tax Revenue, such as:

The UPPPD of Kebayoran Baru District also routinely makes collection efforts to taxpayers through letters of appeal for tax collection. Attaching tax arrears stickers and coordinating with city revenue agencies at the city area level to carry out active collection of restaurant tax arrears owned by taxpayers. tax collection supervision.

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