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Analysis of the Effectiveness of Restaurant Tax Revenue in Labuhan Ratu District, Bandar Lampung

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Abstract: *This research aims to find out how big the contribution of restaurant taxes is and the extent of the effectiveness of restaurant taxes in Labuhan Ratu District in Bandar Lampung City. This research was conducted in Labuhan Ratu District, specifically at restaurants in Labuhan Ratu District using BPPRD data from Bandar Lampung City. The research results show that the average contribution of restaurant taxes to Bandar Lampung City Regional Original Income for the 2019-2022 period is 0.25% - 0.28% per year. This figure shows that the contribution of restaurant taxes to Original Regional Income is still very poor and the level of effectiveness of the management of restaurant tax collection in Bandar Lampung City during the 2019-2022 period can be said to be effective, with an average level of effectiveness of 84.03%. The higher the effectiveness ratio, the better the restaurant tax collection.*

Keywords: *regional original income, restaurant tax, local tax rates.*

Introduction

As we know, taxes are one of the main sources of revenue for the state which are paid by the public. Tax is also a collection contribution that can be imposed by the government based on the provisions of tax laws and regulations and as an embodiment of the participation of the community or taxpayers to carry out tax obligations directly and jointly necessary for state financing and national development.

The existence of Law Number 28 of 2009 concerning amendments to Law Number 34 of 2000 concerning amendments to Law Number 18 of 1997 concerning Regional Taxes and Regional Levies, brings a new paradigm in regional management, where regions are given the authority to manage their own activities. which includes planning, implementation, administration, reporting, accountability, and supervision of regional finances.

Restaurant Tax in Bandar Lampung City in Bandar Lampung City Regional Regulation No. 1 of 2011 concerning regional taxes. It is stated in the Regional Regulation that a restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars and the like, including catering/catering services. One of the financial benchmarks that can be used to see regional readiness in implementing autonomy is by measuring the extent of a region's financial capacity. While regional financial capacity is usually measured by the proportion/contribution of Original Regional Income (PAD) to the regional revenue budget, the Bandar Lampung City government through the Regional Revenue Service is trying to increase Bandar Lampung City's Original Regional Income (PAD) by exploring sources. sources of regional income.

The largest source of revenue for Bandar Lampung City PAD comes from Regional Taxes, especially in Labuhan Ratu District. The following is a table of Labuhan Ratu District Regional Tax revenue from 2019 to 2022.

Table 1. Labuhan Ratu District Regional Tax Revenue 2019 – 2022

Tax Type	Fiscal Year (Rp)				Growth %
	2019	2020	2021	2022	
Hotel Tax	138,908,693	134,726,122	245,025,095	94,655,092	0.06
Restaurant tax	8,492,340,578	6,209,924,922	8,499,226,285	10,547,927,877	0.11
Entertainment Tax	193,720,140	96,425,828	56,044,950	50,670,205	-0.34
Advertisement tax	1,403,043,713	1,520,643,485	1,547,184,091	1,717,598,009	0.07
Parking Tax	45,032,856	93,609,294	147,415,638	192,761,316	0.65

The table shows that there is one type of tax whose growth rate is negative, namely Entertainment Tax. The decline in growth rate for Entertainment Tax reached -0.34%, while restaurant tax experienced quite good growth throughout 2019-2022 and the resulting growth rate was also quite high, reaching 0.11%.

Several other taxes always experience quite good growth from year to year. The hotel tax growth rate reached 0.06%, even parking tax growth was quite high, namely 0.65% throughout 2019-2022. These results can be evidence that Restaurant Tax is still lagging behind in the process of maximizing its collection compared to other regional taxes. is in Labuhan Ratu District. Restaurant taxes in Labuhan Ratu District tend to increase so that tax growth is positive.

Table 2. Development of Realization and Target of Labuhan Ratu District Restaurant Tax Revenue 2019-2022

Fiscal year	Realization Restaurant Tax (Rp)	Restaurant Tax Target (Rp)	Proportion of Target to Realization (%)
2019	8,492,340,578	9,000,000,000	94.36
2020	6,209,924,922	11,000,000,000	56.45
2021	8,499,226,285	13,000,000,000	65.38
2022	10,547,927,877	15,000,000,000	70.32

In the table there is a very large difference between the Restaurant Tax target and the realization of Restaurant Tax, which means it will cause a problem by looking at the resulting proportion percentage. Throughout 2019 to 2022, the proportion of targets to realization was below 100%. This means that the targets set by the Regional Government can all be realized well.

This happens because the determination of Restaurant Tax is only based on revenue from previous years so that the target set can be achieved as a realization of revenue in subsequent years.

One of the greatest tourism potentials in Bandar Lampung City is located in Labuhan Ratu District. Labuhan Ratu District can be said to have quite potential to support the trade sector, considering that the area is mostly inhabited by students studying at the University of Lampung, where this is utilized by the community. This is one of the mainstays for increasing regional revenues in terms of restaurant tax revenues. Regional Tax Revenue in terms of Restaurant Tax has a fairly small contribution.

Table 3. Restaurant Tax Growth in the Labuhan Ratu Area 2019-2022

Fiscal Year	Realization of Restaurant Tax in the Labuhan Ratu Area (Rp)	Realization of Bandar Lampung City Restaurant Tax (Rp)	Restaurant Tax Contribution to PAD (%)
2019	8,492,340,578	83,180,904,978	10.20
2020	6,209,924,922	62,729,747,887	9.89
2021	8,499,226,285	73,599,512,121	11.54
2022	10,547,927,877	106,563,656,390	9.89

Labuhan Ratu is one of the sub-districts that contributes to restaurant tax revenue. The contribution of restaurant tax to PAD has also decreased. In 2020, the contribution was worth 9.89% but in 2021 there was an increase of 11.54%. In 2022, the contribution value will decrease from 11.54% to 9.89%, in 2022. This inconsistent growth is due to the Covid-19 pandemic so that event activities or increasing trade activities in Labuhan Ratu are not running well.

Literature Review

Tax

Tax is an important component of development capital. All development carried out in an area is funded by regional taxes. Good tax distribution can improve the quality of development and is expected to increase equality in each region. As an important component of development capital, taxes function as budgetary and regular. The function of tax as a budgeter is that tax is a source of funds intended to finance government expenses. Meanwhile, the regular function is that taxes are used as a tool to regulate or implement policies in the social and economic fields (Waluyo, 2009).

Principles of Tax Collection

The principles of tax collection as stated by Adam Smith (in Waluyo, 2009), state that tax collection should be based on the following principles:
a. Equality
b. Certainty
c. Convenience
d. Economy

Division of Tax Types

There are various types of taxes which can be grouped into 3, namely grouping according to class, according to their nature, and according to the collecting institution.

Tax Collection Conditions

According to Mardiasmo (2006), so that tax collection does not cause obstacles or resistance, tax collection levies must meet the following requirements:
1. Tax collection must be fair (fairness requirement).
2. Tax collection must be based on law (juridical requirements).

3. Does not disrupt the economy (economic terms).
4. Tax collection must be efficient (financial requirements).
5. The tax collection system must be simple.

Tax Collection System
1. Official Assessment System
2. Self Assessment System
3. With Holding System

Restaurant tax

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the definition of Restaurant Tax is a tax on services provided by restaurants. A restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services.

Provisions regarding Restaurant Tax in Bandar Lampung City are regulated in Regional Regulation Number 1 of 2011 concerning Regional Taxes. The Regional Regulation explains various things that are regulated, including:
1. Article 11 concerning tax objects and services provided by restaurants.
2. Article 14 concerning the restaurant tax rate is set at 10%.

Based on Bandar Lampung City Regional Regulation Number 1 of 2011 concerning Regional Taxes, a restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering/catering services. The basis for imposition of Restaurant Tax is the number of individuals or entities operating a restaurant. The restaurant tax rate is set at ten percent and the principal amount of Restaurant Tax payable is calculated by multiplying the tax rate by ten percent.

Basics of Imposition, Rates and How to Calculate Restaurant Tax

The basis for imposition of Restaurant Tax is the amount of payment the restaurant receives or should receive. Imposition of Restaurant Tax is based on the amount of payment received. The Restaurant Tax Rate is 10% (ten percent) and is determined based on the relevant Regency/City Regulation with the aim of giving the Regency/City Government the freedom to determine the tax rate in accordance with the conditions of each Regency/City area as long as it does not exceed ten percent.

The principal amount of Restaurant Tax payable is calculated by multiplying the tax rate by the tax base. The general formula for calculating Restaurant Tax is as follows:
Tax Due = Tax Rate × Tax Base

Method

Types of Research and Data Sources

The type of research or analysis used in this research is descriptive quantitative, namely a research method, which emphasizes social phenomena. Quantitative descriptive analysis was used to analyze the effectiveness and potential of restaurant tax revenue in Labuhan Ratu District, Bandar Lampung.

In this research, the research is only limited to the percentage obtained from quantitative data relating to restaurant tax revenues in Labuhan Ratu sub-district, Bandar Lampung City.

Data collection technique

In this research, the implementation of the data collection method aims to obtain relevant materials related to the problems raised and their quality is accurate. The method used in collecting research data is the documentation method, which is a data collection technique by studying data that has been documented. In this research, the data used is data related to restaurant taxes obtained from the regional tax and levy management agency of the Bandar Lampung City government.

Contribution Calculation

The formula used to calculate contributions is as follows:

$$Restaurant\ Tax\ Contribution\ Analysis = \frac{Realization\ of\ Restaurant\ Tax}{Realization\ of\ PAD} \times 100\%$$

Results and Discussion

General Description of Research Objects

Labuhan Ratu District originates from part of the geographical and administrative area of Kedaton District, which is based on Bandar Lampung City Regional Regulation Number 04 of 2012 concerning the Arrangement and Formation of Villages and Districts (Central Statistics Agency, 2022). So it can be said that Labuhan Ratu District is an expansion of Kedaton District. The administrative area boundaries of Labuhan Ratu District are:

a. To the north: Tanjung Senang District
b. To the south: Kedaton and Langkapura Districts
c. East: Kedaton District
d. To the west: Rajabasa and Tanjung Senang sub-districts

Restaurant Tax Contribution Analysis

Restaurant tax contribution analysis is an analysis used to find out how much contribution can be made from restaurant tax revenues to Regional Original Income:

Table 4. Calculation of Labuhan Ratu Restaurant Tax Contribution for 2019-2022

Year	Restaurant Tax (Rp)		Contribution Ratio %	Criteria
	Realization	**PAD**		
2019	8,486,861,778	3,018,067,291,391	0.28	Very Not Good
2020	7,172,057,582	2,842,286,479,873	0.25	Very Not Good
2021	8,499,226,285	3,249,614,882,278	0.26	Very Not Good
2022	10,547,927,877	3,678,302,295,387	0.28	Very Not Good

You can see the contribution of restaurant taxes to Bandar Lampung City Regional Original Income for 2019-2022. Contributions in 2019 and 2020 amounted to 0.28% and 0.25% of Original Regional Revenue revenue of IDR8,486,861,778 andRp7,172,057,582. In 2021 it will be 0.26% of Rp8,499,226,285. In 2022, it will contribute 0.28% of total PAD revenue of IDR 10,547,927,877.

Analysis of the Level of Effectiveness of Restaurant Tax Collection

The level of effectiveness of restaurant taxes can be calculated by comparing the realization of restaurant tax revenues with the targets that have been set.

Table 5. Calculation of the Effectiveness of Labuhan Ratu Restaurant Tax Collection for 2019-2022

Year	Restaurant Tax (Rp)		Effectiveness Ratio %	Criteria
	Realization	**Target**		
2019	8,486,861,778	11,598,900,000	73.16	Less effective
2020	7,172,057,582	9,746,000,000	73.58	Less effective
2021	8,499,226,285	9,874,000,000	86.07	Effective enough
2022	10,547,927,877	10,208,920,000	103.32	Very effective
Average			**84.03**	**Effective enough**

You can see the restaurant tax effectiveness ratio for 2019-2022. In 2019 the effectiveness level showed that it was less effective with a ratio of 73.16%. In 2020 it increased to 73.58% with very effective criteria. In 2021 the effectiveness level shows that it is quite effective at 86.07%. Finally, in 2022 it will increase very significantly to reach 103.32% with very effective criteria. So the average from 2019-2022 has an average value of 84.03% with quite effective criteria.
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Conclusion

Based on the results of research and discussions that have been carried out regarding the influence of "Restaurant Tax Potential Analysis in Labuhan Ratu Bandar Lampung District", it can be concluded as follows:

1. The average contribution of restaurant tax to Bandar Lampung City Regional Original Income for the 2019-2022 period is 0.25% - 0.28% per year. This figure shows that the contribution of restaurant taxes to Original Regional Income is still very poor.
2. The level of effectiveness of management of Bandar Lampung City restaurant tax collection during the 2019-2022 period can be said to be effective, with an average level of effectiveness of 84.03%. The higher the effectiveness ratio, the better the restaurant tax collection.

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