

## Hotel Tax Service Analysis In North Jakarta

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**Abstract.** *One source of local revenue is from hotel taxes. Hotel taxes that are not paid smoothly will decrease local revenue. One of the efforts that need to be made to be able to make taxpayers pay taxes smoothly is by providing good tax services to the hotel as taxpayers. A good tax service will indirectly increase local opinion. The purpose of this study is to analyze tax services in increasing local revenue through hotel taxes in the North Jakarta area. In an effort to provide services, there are obstacles faced. It is hoped that this research can provide suggestions for local governments regarding policies that can be carried out by local governments in overcoming problems in increasing hotel tax revenue. The research method used in this research is descriptive qualitative with primary data in the form of interviews and observations. Secondary data used in this study are documents related to local revenue. The results of this study indicate that the services provided by officers are services in the form of tangibles, including physical facilities, equipment, employees, and communication facilities, reliability, namely the ability to provide the promised service immediately and satisfactorily, responsiveness, namely the desire of staff to help taxpayers and provide service with responsiveness, assurance includes the ability, politeness, and trustworthiness of the staff; free from danger, risk, or doubt and empathy, namely a sense of concern for officers and ease in making relationships, good communication, and understanding the needs of taxpayers.*

**Keywords:** *services, taxes, hotels, local revenue, North Jakarta*

### 1. INTRODUCTION

Economic growth is very influential in improving welfare in various sectors to realize the independence of a nation or state in financing development, namely by exploring domestic sources of funds. One of the sources of domestic development financing is through taxes collected on taxpayers. Tax is a form of state revenue, even tax is the largest source of state revenue. One of the sources of development financing is through taxes levied on taxpayers, because taxes are people's contributions to the state based on the tax laws imposed by the central and local governments.

Regional Tax Collection by Provincial, City / Regency Governments is regulated by Law Number 28 of 2009 concerning "Regional Taxes and Regional Levies (PDRD)". Types of Regional Tax are Groundwater Tax, Land and Building Acquisition Fee, Hotel Tax, Entertainment Tax, Parking Tax, Advertising Tax, Restaurant Tax, Rural and Urban Land and Building Tax. Regarding the Payment and Reporting of Local Taxes, especially Hotel Taxes in the City of Jakarta, in order to improve services to local taxpayers and as an effort to meet the demands of the current era of globalization in the field of information technology and refer to the vision and mission contained in the strategic plan of the DKI City Regional Revenue Agency. Jakarta and to make the reporting of taxpayer revenue more real and transparent and to facilitate services to taxpayers, the DKI Jakarta Regional Revenue Agency has started the development and application of the Regional Tax Payment and Reporting System, especially Hotel Tax with an Information technology-based Online System or what is known as E-SPTPD.

E-SPTPD is a web-based application system developed as a means by which taxpayers can register, pay and report their local tax obligations online and can be accessed anywhere. This application is connected in real time to the original regional tax information system (SIP Deh) which is already running in Bappeda DKI Jakarta. E-SPTPD is the beginning of the development of the Online Local Tax system which will be connected to the taxpayer's daily transaction reporting system through a facility called a Tapping Box. In the future, taxpayers will find it easier to make tax payments and reporting comprehensively connected. This means that from the daily reports of receipts to payments, it is connected online. The development of an online tax system where in this system all transactions will be recorded through a device that is connected to the means of payment / transactions in every hotel business. Online payment and reporting of local taxes are only for self-assessment, namely restaurant, hotel, entertainment, non-PBB-P2 parking and BPHTB taxes. Self Assessment is tax collection where the taxpayer calculates, deposits, reports his own taxes. In this self-assessment, taxpayers are fully trusted to calculate, deposit and report their own tax administration obligations correctly to the Regional Revenue Agency of DKI Jakarta Province. However, payment and reporting of local taxes itself has several obstacles, among others, there are some people who do not pay taxes. In fact, tax is an obligation of society as citizens. The next problem is that this payment and reporting allows tax regulatory loopholes that are still being exploited.

Like a company engaged in the hotel sector, the possibility of engineering the company's turnover is to avoid or reduce the amount of tax payments. In the Self-Assessment Payment and Reporting of Local Taxes above, it is also possible for taxpayers to commit fraud in their regional tax reporting by deliberately reporting related information incorrectly in order to minimize tax payments as much as possible. The impact of the above problems resulted in the amount of local revenue received being smaller than it actually was.

Local tax is one type of tax entrusted by the central government to be collected by local governments. Local taxes are one of the original regional revenues collected from the community without receiving direct compensation. Original regional income is a reflection of economic growth in a region. Hotel tax is a type of tax collected by local governments. By exploring and increasing the potential for local taxes, the original regional income can be used for development and improving the welfare of the people in the area. Data regarding local revenue in Jakarta from year to year is increasing, so the authors are interested in knowing the analysis of tax services on local revenue from hotel taxes. This study aims to analyze tax services in increasing local revenue from hotels in North Jakarta. The data on Regional Original Income from Hotel Tax, namely in 2015 amounting to IDR 1,276,989,895,660, in 2016 amounting to IDR 1,499,798,259,793, in 2017 amounting to IDR 1,559,516,918,042, in 2018 amounting to IDR 1,745,809,882,074, and in 2019 amounting to IDR 1,761,556,750,267.

Ikhsan and Yudha's (2018) research results show that hotel taxes have a fairly large contribution to regional income. Then in its implementation there are inhibiting factors, namely the increase in the hotel tax target which is not proportional to the actual revenue conditions. This condition is something that needs attention so that the City of North Jakarta has another good achievement in hotel tax revenue. Providing good service in quantity and quantity is one way that is expected to be able to increase the satisfaction felt by taxpayers which is expected to increase compliance in the field of taxation. If taxpayers are satisfied with taxation services, it will increase their tax awareness and obligations. The results of research by Adnyana Putra, Pascarani, and Ni Wayan Supriyanti (2015) show that taxpayer compliance is influenced by the quality of tax services positively and significantly. The results show that taxpayer compliance will decrease if the quality of tax services is constant, and conversely, taxpayer compliance will increase if the quality of tax services increases. Based on the description above, the researcher takes the title analysis of the form of hotel tax services in the city of North Jakarta.

## **2. LITERATURE REVIEW**

### **2.1 Tax Services**

The results of the research conducted by Andi Wijayanto (2018) show that the Fiskus Service does not have a significant effect on the WP Compliance variable, the Taxation Service has a positive and significant effect on the Taxpayer Compliance variable, Fiscal Service and Taxation Service simultaneously have a significant effect on WP Compliance. The relationship between the quality of tax services can be explained according to the views of Andreoni et.al (in [www.pajak.go.id](http://www.pajak.go.id)), which among other things states that tax compliance can be influenced by organizational structure, labor, and ethics. These factors emphasize internal problems in the tax office environment. If the organizational structure allows the tax office to serve taxpayers professionally, taxpayers will tend to comply with various regulations. Berry and Parasuraman revealed that a service is said to be of quality if it is able to optimize several dimensions as follows: (1) Direct evidence (tangibles), including physical facilities, equipment, employees, and means of communication; (2) Reliability, namely the ability to provide promised services promptly and satisfactorily; (3) Responsiveness, namely the desire of staff to help customers (WP) and provide responsive services; (4) Assurance (assurance), including the ability, courtesy and trustworthiness of the staff; free from harm, risk or doubt; (5) Empathy, which includes the ease of making relationships, good communication, and understanding the needs of customers (taxpayers) (Nasution, 2001). The quality of taxation services can be established through the service systems and procedures implemented by the tax office as an institution and by the tax authorities as individuals. Fiskus is defined as a person or entity that has the duty to collect taxes or fees from the public (taxpayers), which are used for routine expenditures and national development, and for administering the Government.

Rustiyarningsih's research (2011) concluded that the level of education is one of several factors that influence taxpayer compliance in carrying out tax obligations. The amount of taxpayer's income will determine the amount of tax payable. Taxpayers' income level will also determine their compliance in paying taxes. In low-income communities in Indonesia, their lives are generally still focused on meeting basic needs so that even the obligation to pay taxes has not even appeared in their thinking. The level of income is one of several factors that affect the compliance of taxpayers in carrying out tax obligations.

### **2.2 Hotel Tax**

According to Siahaan (2005: 56), hotel tax is a tax on hotel services, including lodging houses that collect payment. Furthermore, according to Sugianto (2008:43), hotel tax is a tax on hotel services, while hotels are buildings specifically provided for people to stay or rest and get services, other facilities during their stay for a fee, including other buildings that are integrated, managed and owned by the same party, except for shops and offices. PERDA No. 11 of 2010 regarding hotel taxes. Hotels are facilities that provide lodging / resort services including other related services for a fee, which include motels, inns, tourism huts, tourism guesthouses, guesthouses, lodging houses, and the like, as well as boarding houses with more than 10 (ten) rooms.

Hotel tax is levied on services provided by the hotel with payment, including supporting services as hotel amenities which provide convenience and comfort, including sports and entertainment facilities. Hotel Tax Objects are services provided by hotels with payment, including supporting services as hotel equipment which provide convenience and comfort, including sports facilities, entertainment and room rental in hotels that are rented out by the hotel. Supporting services as referred to in number (1) are telephone, facsimile, internet telex, photocopying, washing services, iron, transportation, and other similar facilities provided or managed by the hotel. Excluding objects of Hotel Tax as referred to in number (1), are:

1. Dormitory residence services provided by the Central Government or Regional Governments;
2. Apartment, condominium rental services and the like;
3. Housing services in hospitals, nursing dormitories, nursing homes, orphanages and other similar social institutions; and
4. Travel agency services or tour trips organized by hotels that can be utilized by the public.

The subject of Hotel Tax is an individual or entity that makes payments to private persons or entities operating hotels. Hotel taxpayers are private persons or entities operating hotels. The basis for imposition of Hotel Tax is the amount paid or that should be paid to the hotel. The Hotel Tax Rate is set at 10% (ten percent). The principal amount of Hotel Tax owed is calculated by multiplying the tax rate, namely 10% with the tax base, namely the amount of payment or what should be paid to the hotel.

The tax period is a period of time equal to 1 (one) calendar month. Part of the month is calculated as a full month. Hotel taxes payable occur at the time of payment to hoteliers for services at the hotel. In the event that payment is made before hotel services are provided, tax is payable at the time of payment.

### **2.3 Regional Original Income as a Source of Regional Finance**

According to Mardiasmo (2003: 140) Sources of local revenue consist of several elements, namely the results of local taxes, the results of regional levies, the results of regional companies and the results of the management of regional assets, as well as other results of legitimate original regional income. Meanwhile, according to Nurcholis (2007: 182), local revenue is revenue obtained by the region from local tax revenue, regional levies, regional company profits, and others that are legitimate, as according to Law No.32 of 2004.

Original regional revenue, namely revenue obtained by the region which is collected based on regional regulations in accordance with statutory regulations. The original regional income aims to give authority to the Regional Government to fund the implementation of regional autonomy in accordance with the regional potential as a manifestation of decentralization. ADVERTISING Article 1 point 18 Law Number 33 Year 2004, regional original revenue is revenue obtained by the region which is collected based on regional regulations in accordance with statutory regulations.

PAD is a manifestation of the principle of decentralization and is a source of regional income. Through local revenue, the regional government is given the authority to fund the implementation of regional autonomy according to its potential. The role of local revenue as a source of income requires local governments to maximize it. For this reason, Article 5 paragraph (1) of Law 33/2004 provides a broad coverage of local revenue sources ranging from local taxes and levies, management of segregated regional assets, and other legitimate regional revenue.

The provisions for the collection of local taxes and levies are listed in Law Number 28 of 2009. Based on the law, there are various types of taxes and levies that can be collected by local governments. According to law number 28 of 2009 concerning Regional Taxes and Regional Levies, Hotel Tax is a tax on services provided by hotels. Where a hotel is defined as a facility for providing lodging / resort services including other related services for a fee, which includes motels, inns, tourism huts, tourism guesthouses, guesthouses, lodging houses and the like, as well as boarding houses with more than 10 (ten) rooms. Hotel tax is a type of local tax that is managed by the district / city government. In this sense a hotel has an expansion of meaning, not only seen from the business license it owns, but also from the type of business carried out in fact, for example a taxpayer who owns a boarding house of more than 10 (ten) rooms is a hotel entrepreneur.

The objects of hotel tax are services provided by hotels with payment, including supporting services as hotel amenities which provide convenience and comfort, including sports and entertainment facilities. The supporting services referred to include telephone, facsimile, telex, internet, photocopying facilities, laundry services, transportation, and other similar facilities provided or managed by the hotel.

### **3. RESEARCH METHOD**

Qualitative research methods are research used to examine the conditions of natural objects, where the researcher is a key instrument (Sugiyono, 2005). The difference with quantitative research is that this research departs from data, utilizes existing theories as explanatory material and ends with a theory. After analyzing several definitions of qualitative research, they then make their own definitions as a synthesis of the main definitions of qualitative research. According to Moleong (2005: 6), qualitative research is research that intends to understand the phenomena experienced by research subjects such as behavior, perceptions, motivation, actions, etc. holistically, and by means of descriptions in the form of words and language, in a specific natural context and by making use of various natural methods. According to Saryono (2010), qualitative research is research used to investigate, discover, describe, and explain the quality or features of social influences that cannot be explained, measured or described through a quantitative approach.

According to Sugiyono (2011), the qualitative research method is a research method based on the post positivism philosophy, used to examine the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument, the sampling of data sources is done purposively and snowball, The collection technique is tri-accounting (combined), the data analysis is inductive or qualitative, and the results of qualitative research emphasize meaning rather than generalization.

There are five stages for conducting this qualitative research, namely: (1) Raising the problem. The researcher raises the problem of tax services on local revenue from hotel taxes in the North Jakarta area, (2) raises research questions, (3) collects relevant data. Researchers conducted data collection to find information about hotel tax contributions. At this stage, the researcher collected primary data and secondary data. Primary data were collected through interview and observation guidelines. Secondary data used are hotel tax reports, (3) Perform data analysis. Researchers compile a model of the form of analysis of tax services on local revenue from hotel taxes in North Jakarta and develop a potential relationship between variables that explains the analysis of tax services on local revenue from hotel taxes in North Jakarta, (4) Answering research questions. The results of the analysis that has been produced, the researcher will present it systematically and in detail and as a whole describe how the tax services carried out by the DKI Jakarta Provincial Regional Revenue Agency can increase local revenue from hotel taxes and explain how the efforts of the North Jakarta regional tax office in increasing tax awareness for every hospitality taxpayer.

The location of this research survey is hotels in the city of North Jakarta. In this study, the data used by researchers is primary data, namely data taken directly from the object of research as the first source that is specifically collected and directly related to the object under study. Primary data in this study are from observations and interviews. Secondary data in this study are documents related to service data and data on Jakarta's local revenue from hotel revenues.

### **4. RESULTS AND DISCUSSION**

Based on the research results, from the data of 75 hotels in the North Jakarta area, the authors took a research sample of 50 hotels, both star hotels and non-star hotels. Researchers conducted interviews and observations regarding tax services that have been provided by the Regional Revenue Agency in DKI Jakarta Province. From the results of observations and interviews with hotels in the North Jakarta area, it was found that hotels have been provided with good tax services by the Regional Revenue Agency, and with the online tax reporting application it makes it easier for hotels to make calculations, payments, and hotel tax reporting. However, during this pandemic there were several hotels that were no longer operating or closed because they were unable to cover the costs incurred so that many hotels chose to close their businesses rather than continue to lose money. And from hotels that are not starred, they only complain about the cleanliness retribution collected by the Regional Revenue Agency

because the nominal is quite large, valued at Rp. 250,000 per month and the hotel is asked to photocopy the cleaning levy payment form itself when making the payment of the levy.

The results of this study are in line with Bagus Dwipa Adnyana Putra, Ni Nyoman Dewi Pascarani, and Ni Wayan Supriyanti (2015), it is known that taxpayer compliance is influenced by the quality of tax services positively and significantly. The results show that taxpayer compliance will decrease if the quality of tax services is constant, and conversely, taxpayer compliance will increase if the quality of tax services increases. The results of the research conducted by Andi Wijayanto (2018) show that the Fiskus Service does not have a significant effect on the WP Compliance variable, the Taxation Service has a positive and significant effect on the Taxpayer Compliance variable, Fiscal Service and Taxation Service simultaneously have a significant effect on WP Compliance. According to Ahmadulloh's (2018) research, that taxpayer awareness has a positive and significant effect on taxpayer compliance, tax officer services have a positive and significant effect on taxpayer compliance, and taxpayer awareness and tax officer services together have a positive and significant effect on taxpayer compliance. taxpayer compliance. The results of this study are also in line with research conducted by Apriani Simatupang (2017) that the contribution of hotel taxes to PAD DKI Jakarta from 2010 to 2014 was 38.6%.

Based on the results of this study, it can be explained that the quality of taxation services carried out in North Jakarta has been carried out in accordance with the systems and procedures applied by the office. Tax services are carried out with the aim of making taxpayers especially in this study, namely the hotel. The tax services provided have a positive influence on increasing taxpayer understanding of the procedures for paying taxes and calculating taxes. Understanding of the tax payment system is very important in relation to local revenue. Payment of taxes that are paid smoothly is able to increase local revenue. Tax services provided to taxpayers can be explained as follows: (1) Tangibles, meaning that the provision of services is carried out through good and complete physical facilities, good appearance of employees and means of communication that can be used properly; (2) Reliability, meaning that the officer has the ability to provide the promised service immediately and satisfactorily; (3) Responsiveness, meaning that service officers have a high desire to be able to help taxpayers and provide responsive services; (4) Assurance, which means that the services provided must include the ability, politeness and trustworthiness of the staff; free from harm, risk or doubt; (5) Empathy, meaning that the services provided must contain an element of ease in making relations with taxpayers. Communication built by service officers must also be good, and service officers must be sensitive to the needs of taxpayers.

Based on the results of this study, there are several efforts that need to be improved to be able to further improve service quality in increasing local revenue, namely the socialization of SPT submission media and tax counseling must be increased so that all Taxpayers know that they have options and convenience in submitting SPT; (b) Tax officers must be more proactive and communicative to taxpayers; (c) applying reward and punishment to WP in accordance with the prevailing laws and regulations; (d) The variables of Fiscal Service and Taxation Services simultaneously have a relatively small contribution to the compliance of taxpayers, namely only 16.7 percent. Therefore it is for intermittent research.

## **CONCLUSION**

Based on the results of this study, it can be explained that the quality of taxation services carried out in North Jakarta has been carried out in accordance with the established systems and procedures. Tax services provided to hotels as taxpayers can be, namely (1) Tangibles, namely good services provided through good and complete physical facilities, good employee appearance and good communication facilities; (2) Reliability, that is, services are provided promising, promptly and satisfactorily; (3) Responsiveness, meaning that services are provided responsively to assist taxpayers in paying taxes; (4) Assurance, which means that services are provided with courtesy,

trustworthiness, and free from danger, risk, or doubt; (5) Empathy, meaning that services are provided with a sense of empathy in doing everything the taxpayer needs. Communication built by service officers must also be good, and service officers must be sensitive to the needs of taxpayers.

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