

e-ISSN: 2721-303X, p-ISSN: 2721-3021
Received: 02 Desember 2021, Revised: 13 Desember 2021, Publish: 15 January 2022
DOI: <https://doi.org/10.38035/dijefa.v2i6>
<https://creativecommons.org/licenses/by/4.0/>



Review of The Implementations of Restaurant Tax Collection and Calculation at the Regional Revenue Agency of Padang City (BAPENDA Kota Padang)

Melli Herfina

Academy Accounting Indonesian (AAI Padang), melliherfina@gmail.com

Corresponding Author: Melli Herfina

Abstract: The purpose of this study is to find out what system is used to implement restaurant tax collection and the calculations carried out by the Regional Revenue Agency of Padang City so that knowing the system applied will make it easier to increase local revenue. To obtain data and information, in this study adapted to the data collection method, the authors used interviews and observations. Primary data, the authors obtained from respondents, namely from employees of the Regional Revenue Agency of Padang City, while secondary data the authors obtained from the library by looking for books related to taxation. Our tax law adheres to self-assessment where taxpayers are given the trust to calculate and apply the amount of income owed and then report it to the tax counseling and consulting office after the tax year ends.

Keywords: Self Assessment System, Restaurant Tax, Locally-Generated Revenue

INTRODUCTION

Since 1999, the distribution of taxes according to the tax collection authority has been separated into central taxes and regional taxes. Central Taxes are taxes managed by the central government which in this case are mostly managed by the Directorate General of Taxes (DGT) and the proceeds are used as a source of the State Revenue and Expenditure Budget (APBN), which consists of Income Tax and Value Added Tax. Meanwhile, Regional Taxes are taxes that are managed by local governments at the provincial and district/city levels and the proceeds are used as a source of the Regional Revenue and Expenditure Budget (APBD).

Regional taxes are divided into 2 types, namely taxes managed by the provincial government and by districts/cities. Provincial taxes consist of Motor Vehicle Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax and Cigarette Tax. Meanwhile, Regency/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, and Fees for Acquisition of Land and Building Rights.

The city of Padang is the city with the highest Regional Original Revenue in West Sumatra, where most of its revenue comes from local taxes. This situation encourages the restaurant tax, which is one of the regional taxes, to be able to contribute to increasing Regional Original Income because the restaurant tax is a tax that has the potential to grow rapidly from year to year. The growth of restaurant taxes in the city of Padang is supported by the development of the tourism sector, where this situation makes the nature of West Sumatra one of the must-visit tourist destinations. This condition makes West Sumatra especially the city of Padang required to provide both facilities and infrastructure to support regional development. With restaurant or restaurant facilities, of course, it can be used as an opportunity for local governments to increase efforts to acquire and extract sources of income from the local tax sector in Padang City.

From the restaurant tax revenue, it is expected that the restaurant tax will be able to make a positive and significant contribution to the increase in Padang City Original Revenue. Therefore, the Regional Revenue Agency of Padang City as the regional apparatus responsible for the management of the Restaurant Tax needs to seek optimization in the collection in order to obtain a large enough regional income for the development of the Padang City area. The size of the local tax revenue, especially the restaurant tax, depends on the mechanism for collecting it.

This study focuses on reviewing or observing whether the implementation of restaurant tax collection and calculation carried out by the Regional Revenue Agency of Padang City is in accordance with the Padang City Regional Regulation. Based on this, the authors are interested in conducting research with the following title "Overview Of The Implementation Of Restaurant Tax Collection And Calculation At The Regional Revenue Agency Of Padang City"

LITERATUR REVIEW

Definition of Tax

Taxes according to Law No. 16 of 2009 concerning the fourth amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures in article 1 paragraph 1 as follows: "Taxes are mandatory contributions to the State owed by individuals or entities that are coercive in nature based on the law without receiving direct compensation and are used for the purposes of the State for the greatest prosperity of the people".

Tax Legal Basis

The legal basis for taxation is Article 23 of the 1945 Constitution which regulates State finances, especially Article 23A which reads, "Taxes and other levies that are coercive for the purposes of the State are regulated by law".

Definition of Tax according to experts

- a. According to Prof. Dr. Rochmat Soemitro, SH (2011: 1), Taxes are people's contributions to the State treasury based on the law (which can be forced) by not receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses.
- b. According to Afrizal (2009: 23) Tax is a contribution to the State that can be imposed which is owed by those who are obliged to pay it according to the regulations, without getting performance back which can be directly appointed and whose use is to finance general expenses in connection with the duties of the State that administers the government.

- c. According to Sommertel Ray M (Adrian Sutedi 2011: 2), tax is a transfer of resources from the private sector to the government sector, not as a result of violating the law, but must be carried out based on pre-determined provisions without receiving direct and proportional compensation so that the government can carry out its duties. -his job is to run his government.

From some of these definitions it can be concluded that the characteristics of the tax definition are as follows:

1. Taxes are collected based on the law and its implementing rules which can be enforced (Article 23A of the 1945 Constitution).
2. In the payment of taxes, it cannot be shown that there is an individual counter-achievement by the government.
3. Taxes are levied by the state, both central and local governments.
4. Taxes are intended for government expenditures, which if there is a surplus from their income, they are used to finance public investment.
5. Taxes can also have a purpose other than budgetary, namely regulating (regular).

Tax Function

Taxes have two functions, namely:

- a. Budgetair (Source of State Finance)

This means that taxes are a source of government revenue to finance both routine and development expenditures. As a source of state finance, the government tries to put as much money as possible into the state treasury.

- b. Regulerend

Taxes as a tool to regulate or implement government policies in the social and economic fields, as well as achieve certain goals outside the financial sector.

Principles of Taxation

The taxation principle that is very well known to date is that which comes from Adam Smith in his book: "An inquiry into the nature and cause of the wealth of nations", that tax collection must meet 4 conditions known as: "Four common of taxation" or "The four maxims" are:

1. Principle of equality or justice

The principle of equality is related to justice, where tax collection is carried out fairly and evenly. Taxes are imposed according to the ability of the taxpayer (ability to pay) and are not required for those who cannot afford to pay taxes. Justice refers to the concept of acceptance and sacrifice that if paying taxes to the government, the government will provide benefits from paying taxes to taxpayers who pay even though the reciprocity cannot be shown directly.

2. Principle of Certainty

It can be interpreted that taxes are carried out with certainty, and not arbitrarily. Taxes are not assumptions but something that is certain, therefore with this principle it is hoped that taxpayers can find out how much tax is owed, can calculate the amount of tax payable for sure, can pay and report taxes payable before maturity.

3. Principle of convenience

The purpose of this principle is that taxpayers paying taxes are not in a difficult condition to pay taxes and it is also expected that at the most appropriate time for taxpayers to pay taxes. More clearly it can be interpreted that tax collection is carried out at the time of receipt of income which is called Pay As You Earn.

4. Economic Principles

It can be interpreted that the cost of collecting taxes and the cost of fulfilling obligations for taxpayers should be as small as possible.

Types of Tax

According to Mardiasmo (2016:15), the types of taxes are divided into three groups, namely grouping according to class, according to the nature and according to the collection agency.

1. By Group
 - a. Direct taxes, namely taxes that must be borne by the taxpayer himself and cannot be charged or delegated to other people.
 - b. Indirect taxes, namely taxes that can ultimately be charged or delegated to other people.
2. By Nature
 - a. Subjective Tax, namely tax based on the subject, in the sense of paying attention to the state of the taxpayer.
 - b. Objective tax, which is a tax based on the object, regardless of the taxpayer's personal condition.
3. According to the Collection Agency
 - a. Central tax, which is a tax collected by the central government and used to finance state households.
 - b. Regional Taxes, namely taxes collected by local governments and used to finance regional households.

Tax Collection System

According to Mardiasmo (2016: 9) there are three tax collection systems, namely as follows:

1. Official Assessment System
Is a collection system that authorizes the government (fiscus) for the amount of tax owed by taxpayers.
Features:
 - a. The authority to determine the amount of tax payable rests with the tax authorities.
 - b. Taxpayers are passive.
 - c. Tax payables arise after a tax assessment letter is issued by the tax authorities.
2. Self-Assessment System
Is a tax collection system that authorizes taxpayers to determine the amount of tax payable by themselves.
Features:
 - a. The authority to determine the amount of tax owed rests with the taxpayer himself.
 - b. Active taxpayers, starting from calculating, depositing and self-reporting the taxes owed.
 - c. Fiscus does not interfere and only supervises
3. With Holding System
Is a tax collection system that authorizes a third party (not the tax authority and not the taxpayer concerned) to determine the amount of tax owed by the taxpayer.
Characteristics: the authority to determine the amount of tax payable lies with third parties, parties other than the tax authorities and taxpayers.

Local Tax

Definition of Local Tax

Local taxes are a source of regional income to finance development and run the government. Regional income cannot be separated from regional autonomy, meaning that the regions can carry out their own regional government and development.

The definition of local tax based on Law no. 28 of 2009 article 1 paragraph 10 concerning Regional Taxes and Regional Levies, namely mandatory contributions to regions owed by individuals or entities that are coercive under the law, with no direct compensation and are used for regional purposes for the greatest prosperity people.

Types of Local Taxes

- a) Hotel Tax
- b) Restaurant tax
- c) Entertainment Tax
- d) Advertisement tax
- e) Street Lighting Tax
- f) Non-Metal and Rock Mineral Tax
- g) Parking Tax
- h) Groundwater Tax
- i) Swallow's Nest Tax
- j) Rural and Urban Land and Building Tax
- k) Land and Building Rights Acquisition Fee (BPHTB)

Local Tax Rates

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regional tax rates are set with the highest tariff restrictions, and are different for each type of regional tax, including:

1. Provincial Tax Rate
 - a) Motor Vehicle Tax Rates are set at a maximum of 10%
 - b) The Tariff for Transfer of Names for Motor Vehicles is set at a maximum of 20%
 - c) Motor Vehicle Fuel Tax Rates are set at a maximum of 10%
 - d) The surface water tax rate is set at a maximum of 10%
 - e) Cigarette Tax Rate is set at the highest 10%
2. City/Regency Tax Rates
 - a) Hotel Tax Rate is set at a maximum of 10%
 - b) Restaurant Tax Rates are set at a maximum of 10%
 - c) The Entertainment Tax Rate is set at a maximum of 35%
 - d) The Advertising Tax Rate is set at a maximum of 25%
 - e) Street Lighting Tax Rate is set at a maximum of 10%
 - f) The Non-Metal Mineral and Rock Tax Rate is set at a maximum of 25%
 - g) Parking Tax Rates are set at a maximum of 30%
 - h) Groundwater Tax Rate is set at a maximum of 20%
 - i) Swallow's Nest Tax Rate is set at a maximum of 20%
 - j) Land and Building Tax rates are set at a maximum of 0.3%
 - k) The Tariff for Acquisition of Land and Building Rights is set at a maximum of 5%

Restaurant Tax

Legal basis Restaurant tax

- a. Law Number 28 of 2009 concerning Regional Taxes and Levies
- b. Padang City Regional Regulation Number 3 of 2011 concerning Restaurant Tax

Definition of Restaurant Tax

Restaurant tax is a tax on restaurant services, restaurant objects are services provided with restaurant payments. The subject of restaurant tax is an individual or entity that makes payments or restaurant services, while restaurant taxpayers are people or entities that operate

restaurants. The basis of restaurant tax is the amount guest payment to the restaurant. But the highest restaurant tax is 10% of the value of the payment.

Rates and Methods of Calculation of Restaurant Tax

The Regional Revenue Agency of Padang City has set a restaurant tax collection rate of 10% with the Padang City Government Regulation. As stated in the PERDA (regional regulation) of the City of Padang Number 3 of 2011 concerning Restaurant Tax in Chapter III Article 5 explains that "the restaurant tax rate is set at 10% (ten percent)". Restaurant operation is an individual or entity that organizes a certain restaurant business and on behalf of another party who is his/her responsibility. In Chapter II Article 4 explains that "Restaurant Taxpayers are individuals or entities that operate restaurants".

For entrepreneurs of similar dance restaurants who have levied taxes on consumers but the sales value is below Rp. 15,000,000, - per month, must deposit the tax to the Regional Treasury. The basis for imposing Restaurant Tax is the amount of payment received or should be received by the restaurant.

$$\text{Tax Payable} = 10\% \text{ Rate} \times \text{Restaurant Tax Base}$$

The principal amount of restaurant tax payable is calculated by multiplying the rate by the base of the restaurant tax.

RESEARCH METHODS

Data collection methods in this study were obtained through field studies and literature studies. The field study was conducted at the Agency for Regional Development of Padang City, which is located at Jl. M. Yamin No. 70, Jao Village, North Padang District, Padang City, West Sumatra. Data collection techniques in two ways, namely by observation and documentation. The types of data used are qualitative data and quantitative data. Primary and secondary data sources to answer the existing problems used descriptive qualitative analysis method.

RESULTS AND DISCUSSION

Overview of the Implementation of Collection and Calculation of Restaurant Taxes at the Regional Revenue Agency of Padang City

The Regional Revenue Agency of Padang City already has several applications, namely the Regional Tax Online System (SOPD), Tax Information Management System (SISMIOP), and Land and Building Rights Acquisition Fees (BPHTB) which aim to facilitate services and speed up services and meet the needs of the City community Padang in local tax matters.

The use of an online system to facilitate local tax services also includes the needs of Regional Revenue Agency of Padang City along with the improvement of services by Regional Revenue Agency of Padang City to taxpayers, it is hoped that taxpayers can also increase their awareness of paying taxes.

The restaurant tax imposition rate at the Regional Revenue Agency of Padang City is 10% (ten percent) and the procedures carried out in collecting taxes or restaurants at the Regional Revenue Agency of Padang City use a collection system, namely the Self Assessment System.

Procedures for Collection of Restaurant Tax

The procedure for collecting restaurant taxes as stipulated by the Regional Government of the City of Padang Number 3 of 2011 in CHAPTER VI Article 10 Procedures for Collection of Restaurant Taxes says:

1. Restaurant tax collection cannot be wholesaled, meaning that the entire process of restaurant tax collection activities cannot be handed over to third parties.
2. Taxpayers who fulfil their own tax obligations are paid using SPTPD, SKPDKB and SKPDKBT.

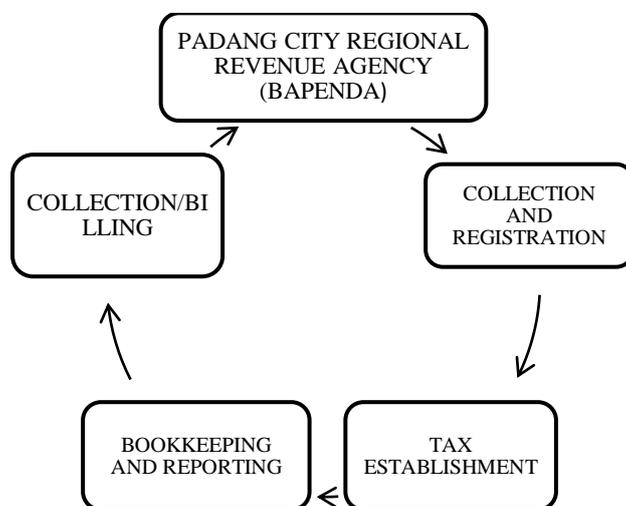
Meanwhile, the system and procedures for collecting taxes that have been established by the Regional Revenue Agency of Padang City are carried out functionally and the administration is carried out in a chain between one section and the other. The systems and procedures for collecting restaurant taxes are as follows:

1. Data Collection and Registration
2. Determination (issuing SKPD)
3. Bookkeeping and Reporting (calculate the amount of tax)
4. Billing or Collection

Thus, a series of collection systems must be optimized by Regional Revenue Agency of Padang City internal parties as a policy taken to increase restaurant tax revenues in Padang City by carrying out all the procedures for collecting and receiving the above.

Standard Procedure for Collection of Restaurant Tax

Standard Procedures for Collection of Restaurant Taxes can be seen in the chart of systems and procedures for collecting and receiving taxes at the Regional Revenue Agency of Padang City Chart 1: the Collection System and Procedure at the Regional Revenue Agency of Padang City



Source: Regional Revenue Agency of Padang City

From the chart, the system and procedures for collecting and receiving taxes can be detailed as follows:

a. Collection and Registration

This data collection and registration activity is an activity in which Agency for Regional Development officers collect and record data on objects of regional taxes/retributions, in this case collecting and recording restaurant data. In addition, the taxpayer must register his business with the Padang City Regent, in practice the taxpayer registers his business with the Regional Revenue Agency of Padang City within a maximum period of 30 (thirty) days before the start of business activities, to be confirmed and give the Regional Taxpayer Identification Number (NPWPD). This period is in accordance with the specified time period. This activity is carried out by the field of Data Collection and Determination in the Registration and Data Collection section.

To see an overview of the number of restaurant taxpayers, see the following table:

Table 1. Number of Restaurant Taxpayers

No	Year	Number of Restaurant Taxpayers
1.	2017	567
2.	2018	789
3.	2019	922
4.	2020	919

Source: Regional Revenue Agency of Padang City

From the table, it can be seen that the number of restaurant tax payers has increased from year to year and it also appears that the restaurant tax received is increasing every year. In carrying out the collection of restaurant taxes, regulations are issued by the local government in the form of Regional Regulation (PERDA) of Padang City Number 3 of 2011 concerning the collection of restaurant taxes.

b. Tax Determination

This tax determination is an activity of calculating tax determination and issuing a Regional Tax Decree (SKPD). Every restaurant entrepreneur who has registered his business is required to calculate, pay and report the restaurant tax himself which is calculated by using the Regional Tax Return (SPTPD) to issue a Regional Tax Assessment Letter (SKPD).

After being given a Regional Tax Assessment Letter (SKPD), restaurant entrepreneurs are charged a 10% tariff according to the provisions stipulated in Regional Regulation Number 3 of 2011 Article 6 concerning Restaurant Tax. If the local tax is not paid within 30 (thirty) days from the issuance of the Tax Assessment Letter, it is subject to an administrative sanction of 2% (two percent) a month and is billed by issuing a Regional Tax Collection Letter (STPD).

c. Bookkeeping and Reporting

With the bookkeeping, the officer can prepare revenue targets and evaluate and report on the realization of recorded tax revenues. According to Regional Regulation Number 3 of 2011 CHAPTER XIII that taxpayers who do business with a turnover of at least Rp. 300,000,000.00 per year, must keep books or records.

For the restaurant tax target at the Agency for Regional Development of Padang City, which is 40%, but in 2019 the restaurant tax target is IDR 51,000,000,000 and in 2020 the restaurant tax target is IDR 35,000,000,000, which has a pretty big difference because at the beginning of 2020 with The outbreak of the Covid-19 virus has had a major impact on the business sector in Indonesia, including the city of Padang.

Tabel 2. Target and Realization of Restaurant Tax Collection in Padang City

No	Fiscal year	Target	Realization	Percentage
1.	2017	35.000.000.000	33.553.339.240	95.87%
2.	2018	36.000.000.000	39.822.244.807	110.62%
3.	2019	51.000.000.000	51.140.836.591	100.28%
4.	2020	35.000.000.000	35.147.316.035	100.42%

Source: Regional Revenue Agency of Padang City

In 2017 the target and realization decreased due to taxpayers who still do not understand and understand how to use the SOPD (Regional Tax Online System), SISMIOP (Tax Information System) application, and BPHTB (Bea Acquisition of Land and Building Rights). In 2018 the realization exceeded the target by 110.26%, in 2019 by 100.28% and in 2020 by 100.42%.

In 2020 Indonesia was hit by the Covid-19 virus outbreak. The outbreak of the Covid-19 virus has had a major impact on the tourism and entertainment business sector in Indonesia, including the city of Padang. With this, the Regional Revenue Agency of Padang City issued a Padang Mayor Decree Number 166 of 2020 concerning Exemption of Hotel Taxes, Restaurant Taxes and Entertainment Taxes in the Context of Handling the Economic Impact of Covid-19. The hotel tax, restaurant tax and entertainment tax exemption period for Padang City is the tax period from April to May 2020.

d. Collection or Billing

This collection or collection activity is an activity of collecting contributions or tax levies by officers who are entrusted with the authority based on the provisions that have been determined for each registered taxpayer such as an assessment. In accordance with the Mayor of Padang Regulation No. 3 of 2011. The restaurant tax rate used is 10% multiplied by the tax base.

CONCLUSIONS AND SUGGESTIONS

Conclusion

From the above research related to review of the implementation of restaurant tax collection and calculation at the Regional Revenue Agency of Padang City, the author concludes several things:

1. Restaurant tax is a local tax collected by the local government and is subject to a 10% rate.
2. Restaurant Tax Revenue between the target and realization in 2017 was not achieved, this was due to the lack of understanding of restaurant taxpayers regarding the local tax online system created by Regional Revenue Agency of Padang City but for 2018, 2019, it exceeded the set target.
3. In 2020 Regional Revenue Agency of Padang City issued a Decree of the Mayor of Padang Number 166 of 2020 concerning Exemption of Hotel Taxes, Restaurant Taxes and Entertainment Taxes in the Context of Handling the Economic Impact of Covid-19. For the tax period from April to May 2020.
4. At the Agency for Regional Development of Padang City, the restaurant tax collection system uses the Self Assessment System.

Suggestions

From the researchers' conclusions above, the author realizes that there are still many limitations and errors that exist, but with this research, it is hoped that it can make a useful contribution. The suggestions that can be given are:

1. The Regional Revenue Agency of Padang City in order to increase socialization to taxpayers both for changes to the system and tax regulations.
2. The Regional Revenue Agency of Padang City must be more assertive in giving sanctions to taxpayers who avoid their obligation to pay taxes, especially restaurant taxes.
3. For further research, other research variables besides restaurant taxes can be added including: entertainment tax, hotel tax, advertisement tax, groundwater tax and other local taxes.

BIBLIOGRAPHY

- Andhika, Satria. 2020. Implementation of Restaurant Tax Collection by the Regional Financial and Asset Management Service (DPKAD). Lhokseumawe City.
- Aditya, Stefanus. 2019. Procedures for Collection of Restaurant Taxes at the Medan City Regional Tax and Retribution Management Agency.
- Baki, Muhammad. 2019. The Mechanism of Obstacles to Collection of Restaurant and Restaurant Taxes at the Regional Finance Agency of Pasaman Regency.
- Ermiyanti, Ode. 2017. Evaluation of the Regional Tax Collection and Receipt System at the Pangkep Regency Regional Revenue Service.
- Law No. 28 of 2009. Regarding Regional Taxes and Levies
- Muliawan, Aldino. 2018. Procedures for Collection of Restaurant Taxes in an Effort to Increase Regional Original Income in Medan City.
- Mardiasmo. 2016. Taxation Revised Edition 2016. Publisher Andi. Yogyakarta
- Padang City Regional Regulation Number 3 of 2011. Concerning Restaurant Tax.
- Qodri, Syarifudin. 2010. Evaluation of Restaurant Tax Collection System on Regional Original Income of Karanganyar Regency.
- Rompas, Wensy. 2013. Analysis of Restaurant Tax Collection and Its Contribution to Minahasa Regency Original Revenue.
- Regional Revenue Agency of Padang City (BAPENDA). Government Agencies Performance Report (LKJIP). 2021, Padang City.
- Sumbayak, Joshua Primary. 2020. The Role of Restaurant Tax in Increasing Regional Original Income (PAD) of Medan City Study on the Regional Tax and Levy Management Agency (BPPRD). Medan city.
- Susi. 2013. Implementation of the Restaurant Tax Collection System at the Regional Original Revenue Service of Indragiri Hilir Regency.