

Literature Study Of Restaurant Tax Collection With Online System Implementation

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Informasi Artikel	Abstract
E-ISSN : 3026-6874, Vol: 1, No: 2, Desember 2023 Halaman :1136-1140	This study aims to determine the implementation of restaurant tax collection with an online system in several regions in Indonesia. This research uses the method of literature study. The literature study method is a method by collecting and reviewing some previous research and then drawing conclusions from the previous research. The results obtained from the study of several literature are obstacles and supporting factors of online system implementation in several regions are more or less the same and there are some differences. The influencing factor is the quantity of tools and human resources in each region. This can affect the income of these areas.
Keywords: <i>Tax Collection,</i> <i>Restaurant Tax,</i> <i>Local Original Revenue</i>	

Abstrak

Penelitian ini bertujuan untuk mengetahui implementasi penerapan pemungutan pajak restoran dengan online system di beberapa daerah di Indonesia. Penelitian ini menggunakan metode studi literatur. Metode studi literatur adalah metode dengan cara mengumpulkan dan mengkaji beberapa penelitian terdahulu kemudian diambil kesimpulan dari penelitian terdahulu tersebut. Hasil yang didapatkan dari kajian beberapa literatur adalah hambatan dan faktor pendukung dari implementasi online system di beberapa daerah kurang lebih sama dan terdapat beberapa perbedaan. Faktor yang mempengaruhi adalah kuantitas alat dan sumber daya manusia di masing-masing daerah. Hal tersebut dapat mempengaruhi pendapatan dari daerah-daerah tersebut.

Kata kunci: Pungutan pajak, Pajak Restoran, Pendapatan Asli Daerah.

INTRODUCTION

According to Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government, regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage government affairs and the interests of local communities in accordance with statutory regulations. The authority of regions to regulate, manage and manage their own government is recognized by the authority known as decentralization. Decentralization is the transfer of government authority by the Government to autonomous regions to regulate and manage government affairs in the system of the Unitary State of the Republic of Indonesia.

In the regions, the Regional Government is given the authority to manage all affairs within the regional government. According to Antoro et al (2023) regional governments have the authority to collect regional taxes and regional levies. In managing regional autonomy, it will certainly not be separated from state funding sources, one of which is regional income, especially regional taxes. Regional taxes greatly influence the level of success of regional autonomy, because taxes actually have a significant role in funding various public programs and policies. The greater the tax revenue, the better development is expected to be.

Taxes are one source of state revenue which is used to carry out development for all Indonesian people. Taxes are collected from Indonesian citizens and are an obligation that can be enforced. Indonesia's national development is basically carried out by the community together with the government. The role of the community in financing development must continue to be grown by increasing public awareness about their obligation to pay taxes.

Tax classification based on collection institutions in Indonesia can be divided into 2 (two), namely Central Tax and Regional Tax. All administration related to central taxes will be carried out at the Tax Service Office (KPP) or Tax Counseling and Consultation Services Office (KP2KP) and Regional Offices of the Directorate General of Taxes as well as at the Head Office of the Directorate General of Taxes. Central Tax itself consists of Income Tax (PPh), Value Added Tax (VAT), Luxury Goods Sales Tax (PPnBM), Stamp Duty, and PBB for Plantations, Forestry and Mining.

Meanwhile, Regional Taxes are taxes managed by the Regional Government at both the Provincial and Regency/City levels. According to Huda & Wicaksono (2021) regional authorities need to carry out collections in the context of development in their respective autonomous regions. One type of tax applied at the regional level is restaurant tax. Restaurant tax is one of the largest contributors to PAD in forming a legitimate government, playing a strategic role in regional revenue sharing (Rikardin et al 2022). Several regions, including Samarinda, Semarang, Sidenreng Rappang, and Manokwari, use new innovations in collecting restaurant tax, namely by implementing an online system. The way it works is by installing financial recording tools in restaurants that are the object of restaurant tax collection. According to Wicaksono et al (2023), financial records are very important for restaurant business people, namely to know income, expenses, profits and losses. However, there are still many problems, including business financial management that has not been implemented properly (Wicaksono et al, 2023).

Based on previous research entitled, "Application of the Online System in Collecting Restaurant Taxes in the Regional Revenue Agency of Samarinda City," by Muhammad Faizal Isnayni, Bambang Irawan, Fajar Apriani, research results show that there are advantages and obstacles in implementing this online restaurant tax collection system. . This research uses a qualitative descriptive method. From this previous research, the problem formulation for this research can be taken, namely how to implement restaurant tax collection using an online system. The aim of this research is to determine the implementation of restaurant tax collection using an online system.

Study materials and other references used by researchers are related to the title that the researchers took, namely research conducted by (1) Aldo Nizar Farozin, Tri Yuniningsih, Agustin Rina Herawati "Effectiveness of Implementing e-tax in Monitoring Restaurant Taxes in Semarang." (2) Deasy Soraya, A Aminhartha Putri (2022) with the research title, "Optimizing Online-Based Restaurant Tax Collection in the Covid-19 Pandemic Era in Sidenreng Rappang Regency." (3) Robertho Alexandro Renmaur (2023) with the research title, "Implementation of an Online-Based Restaurant Tax Application System in Improving E-Government in Manokwari Regency, West Papua Province."

METHODS

The data collection method used by researchers in preparing this paper is the method. This research uses literature study data collection techniques. According to M. Nazir (1998:112), Literature Study/Library Study is a data collection technique by conducting a review study of books, literature, notes and reports related to the problem at hand. The data source comes from research journals, books and other literature related to the implementation of online regional tax monitoring and MSME income tax collection based on the mechanism of PP 23 of 2018. Data collection is carried out by taking data related to related topics, from certain websites. The author also uses several data sources from previous research that are appropriate to the topic to be discussed. This method was carried out by researchers in order to obtain secondary data in the form of data related to supervision of regional taxes and central

taxes, namely income tax. The researcher used this method because the researcher wanted to obtain theoretical data, so that it could provide an overview of the analysis of the problems raised in this paper.

RESULTS AND DISCUSSION

The implementation of the online system in collecting restaurant taxes in several regions in Indonesia has resulted in different obstacles and advantages. *First research*, Muhammad Faizal Isnayni, Bambang Irawan, Fajar Apriani (2020) entitled "Application of the Online System in Collecting Restaurant Taxes at the Samarinda City Regional Revenue Agency," which uses a qualitative descriptive method. The results of the research are that the application of the online system in collecting restaurant taxes in the city of Samarinda has been effective and efficient for restaurants. This is because the implementation of the online system is supported by a tool that calculates each transaction which is directly sent to the Samarinda City Regional Revenue Agency database. Taxpayers do not need to recapitulate and calculate the amount that must be paid themselves through financial reports which must be submitted to the Samarinda City Regional Revenue Agency as proof of the income obtained by the taxpayer. The Samarinda City Regional Revenue Agency also experienced an increase in income of up to 500% from before using the online restaurant tax collection system. The obstacle experienced is the lack of Human Resources responsible for maintaining and repairing the limited amount of hardware.

Second research, Aldo Nizar Farozin, Tri Yuniningsih, Agustin Rina Herawati entitled, "Effectiveness of Implementing e-tax in Monitoring Restaurant Taxes in Semarang (2022)." The research results show that in monitoring restaurant taxes in the city of Semarang, indicators of target accuracy have not been effective. This is because the e-tax device is still insufficient to meet the number of existing tax objects. Indicators of achieving the goal also did not go well due to the fact that the realization of the e-tax installation did not reach the target due to the lack of devices and the lack of cooperation among some restaurant taxpayers. Indicators: Socialization has not gone smoothly due to the lack of human resources in the field so that program socialization has not been evenly distributed. Monitoring indicators are less effective due to the lack of human resources in the field to directly monitor if fraud or correction occurs.

Third research, Deasy Soraya, A Aminhartha Putri (2022) entitled, "Optimizing Online-Based Restaurant Tax Collection in the Era of the Covid-19 Pandemic in Sidenreng Rappang Regency." The results of the research are that in 2019 restaurant tax revenues increased. The main reason is because these restaurants have used MPOS tools (Mobile Point of Sale) in calculating income at the restaurant. The increase in tax revenue increased drastically in Palekko type restaurants with a ratio of IDR 16,410,000 increasing drastically to IDR 225,7311,850. The increase also occurred in the types of rice stalls and coffee shops. Drastic increase

Tax payments also occur at meatball stalls and coto stalls. With the implementation of collection via MPOS, restaurant tax revenues in Sidenreng Rappang Regency have increased across all types of restaurants. The obstacle that is hampering us is that there are still many restaurants that have not received this equipment. In certain periods, several restaurants that received MPOS equipment facilities no longer operated, causing MPOS to not be operated.

Fourth research, Robertho Alexandro Renmaur (2023) entitled, "Implementation of an Online-Based Restaurant Tax Application System in Improving E-Government in Manokwari Regency, West Papua Province." The results of the research are that the implementation of restaurant tax collection using an online-based application has been implemented starting in 2019, but at the start of the experiment it was still not optimal due to the Covid-19 outbreak. The obstacles and constraints experienced were the inadequate number of equipment installed in every restaurant in Manokwari Regency. This is due to a lack of budget which means that tax collection using this system cannot be fully implemented. Apart from obstacles, Manokwari Regency also has supporting factors, namely

having human resources who understand and are competent about IT so that the installation and monitoring of equipment by the team is more optimal.

CONCLUSION

From the discussion above, restaurant tax collection by implementing an online system has had quite a big impact on the administration of each region. The cities of Samarinda, Semarang, Sidenreng Rappang, and Manokwari Regency have had a positive impact, namely the ease of collecting restaurant taxes and monitoring the income of each restaurant without having to spend energy, money or time surveying restaurant tax taxpayers one by one.

According to research from several sources above, the obstacles experienced are also explained. These four regions have the same obstacle, namely the minimum number of equipment installed in restaurants so that the implementation of collection is less than optimal. Another obstacle is experienced by the Samarinda, Semarang and Sidenreng Rappang areas where these three areas do not have sufficient human resources to be responsible and tasked with maintaining and operating equipment. This is different from Manokwari Regency, where human resources are competent enough and understand IT so that equipment supervision is maintained.

The level of income resulting from the implementation of this system was also felt by the Samarinda and Sidenreng Rappang regions, both of which experienced very rapid increases in tax revenue. Samarinda experienced an increase of up to 500%, Sidenreng Rappang experienced an increase in income with a ratio of 1:138 from before the equipment was installed.

The advice given by the author is that regional governments are expected to maximize the quantity of equipment and distribute it evenly in order to increase taxpayer compliance and to further maximize regional income. Regional governments also need to provide training related to equipment operation so that regional human resources are able to follow developments in regulations made by the government. It is also hoped that the government will have strict sanctions for restaurant taxpayers who are disobedient and neglectful with the implementation of this online restaurant tax collection system.

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