Restaurant Tax Revenue in Enhancing Local Revenue in the City of Ambon

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ABSTRACT: Ambon City Regulation Law No. 2 of 2011, in CHAPTER 1 Article 1 paragraph 12, clarifies that restaurant tax pertains to the services provided by restaurants. Additionally, in Article 1 paragraph 13, it defines a restaurant as an establishment offering food and/or beverages, encompassing cafeterias, stalls, bars, and similar entities, including food/catering services. Sections 12 and 13 specify that the restaurant tax is calculated based on the payment received or due to the restaurant (Article 12), and the tax rate is set at 10% (Article 13). The restaurant tax significantly contributes to the growth of local own-source revenue in Ambon City, as evidenced by research data showing a consistent annual increase. However, there remains a need for governmental (tax officer) evaluation to enhance public awareness (taxpayers), particularly concerning restaurant taxes, ensuring sustained and escalating local own-source revenue through this tax.

Keywords: Effectiveness of Restaurant Tax, Local Native Income

INTRODUCTION

In Law Number 22 of 1999 concerning regional government, which has been revised to become Law Number 32 of 2004, it is explained that to carry out extensive, clear, and responsible regional autonomy, and the ability to explore their own financial resources supported by the financial balance between the central and regional governments, as well as between provinces and regencies/cities, is a prerequisite in the regional government system (Ellison et al., 2014; Karagiannis & Andrinos, 2021; Kukanja & Planinc, 2018). The law mentions several sources of Regional Original Revenue (PAD), consisting of local tax revenue, retribution revenue, revenue from locally-owned enterprises, and revenue from the management of separated regional wealth, as well as other legitimate regional revenues. In the Regional Regulation (Perda) of Ambon City No. 2 of 2011, in Chapter 1 Article 1 paragraph 12, it is explained that restaurant tax is a tax on services provided by restaurants. Furthermore, in Article 1 paragraph 13, it is explained that a restaurant is a facility that provides food and/or beverages for a fee, including cafeterias, canteens, stalls, bars, and similar establishments, including catering services. In Articles 12 and 13, it is stated that the basis for imposing restaurant tax is the amount of payment received or should be received by the restaurant (Article 12), and the restaurant tax rate is set at 10% (Article 13) (Ketchum, 2022; Runiawati et al., 2019; Saptono et al., 2023).

Regional Original Revenue (PAD) plays a role in local finance as one of the benchmarks for the government to carry out real, dynamic, harmonious, and responsible regional autonomy. Generally, a region is considered ready to implement regional autonomy if PAD can contribute significantly to the Regional Budget (APBD) (Esteves, 2014; Falkenhall et al., 2020; Gössling et al., 2021). Therefore, there is a need for proper management of PAD sources supported by careful planning and supervision of these sources of regional revenue. One of these efforts is carried out by exploring various types of local taxes to increase regional revenue in accordance with the existing potential. This is because local tax components are one of the contributors to funds (Jim, 2017; Wang et al., 2023; Zheng et al., 2019) .

The largest Regional Budget (APBD) will be used for regional expenditures and development. Therefore, there is a need for initiatives and community participation alongside a taxation system based on principles of justice and reasonableness, a system where the number of taxpayers will expand. Additionally, a simple tax system is required for easy understanding by everyone, encouraging taxpayers to voluntarily fulfill their tax obligations, providing legal certainty, and ensuring an easily enforceable tax supervision system. As for the types of taxes: 1. Classification by Group: Direct Taxes: Taxes that must be borne by the taxpayer and cannot be transferred to others (Paciarotti & Torregiani, 2018; Planinc et al., 2018; Yembergenov & Zharylkasinova, 2019). Example: Income tax (PPh), Indirect Taxes: Taxes that can ultimately be shifted to others. Indirect taxes occur when there is an activity, event, or action that triggers the tax liability, such as the transfer of goods and services. Example: Value Added Tax (VAT). 2.Classification by Nature: Subjective Taxes: Taxes whose imposition takes into account the personal circumstances of the taxpayer or the imposition of taxes that look at the subject. Example: Income tax (PPh), where the taxpayer's personal situation (marital status, number of children, and other dependents) is considered to determine the amount of tax-exempt income, Objective Taxes: Taxes whose imposition considers the object, whether it be an object, condition, action, or event that results in the obligation to pay tax, without considering the personal circumstances of the taxpayer or place of residence. Examples: Value Added Tax (VAT), Luxury Goods Sales Tax (PPnBM), Land and Building Tax (PBB). 3. Classification by Tax Collecting Institution: State Taxes: Taxes collected by the central government and used to finance the general state budget (Aldeia, 2019; Marinello et al., 2020; Pratamawaty et al., 2019).

Andriani, as cited in Barata and Ardian (1989), defines tax as a compulsory contribution to the state, owed by those obligated to pay it according to regulations, without receiving a direct benefit in return (Chatfield et al., 2020; Chhikara & Ahlawat, 2023; Higgins-Desbiolles & Wijesinghe, 2019). It is immediately payable and is intended to finance public expenditures related to the government's duties in administering governance. On the other hand, according to Soemitro, as cited in Suharno (2003), tax is the transfer of wealth from the public to the state to fund routine expenditures, and any surplus is utilized for public savings, considered the primary source for financing public investment.

According to Siti Kurnia Rahayu (2010: 27-29), factors influencing tax revenue include:
1. Clarity, Certainty, and Simplicity of Tax Legislation:
    Clear, simple, and easily understandable tax laws provide the same interpretation for taxpayers and tax authorities. Legal certainty and clear laws prevent misinterpretations and motivate taxpayers to fulfill their tax obligations properly. Well-crafted tax provisions, easily understood by taxpayers, ensure effective and efficient implementation of tax rights and obligations, facilitating government revenue collection from the tax sector.

2. Government Policy:
   Government policies in the implementation of tax laws serve as a means or tool for the government in the field of taxation with specific targets or to achieve certain social and economic goals. Policies, including decisions from the Minister of Finance or circulars from the Directorate General of Taxes, for specific tax matters not explicitly detailed in laws, provide the government with discretion in the form of written principles, such as regulations and guidelines for implementing legal provisions.

3. Administrative System:
   Administrative systems must be the highest priority because the government's ability to function effectively depends on the amount of money it can collect through taxation. The administrative system plays a crucial role. The tax service office must have an appropriate administrative system. The administrative system should not be complicated but should emphasize procedural simplicity. A complex system will make taxpayers more reluctant to pay taxes.

4. Quality Service:
   Government and tax officials' service is crucial in the effort to optimize tax revenue. The quality of service refers to providing excellent service to taxpayers to optimize state revenue.

5. Citizen Awareness and Understanding:
   High nationalism, concern for the nation and state, as well as an adequate level of public tax knowledge, will generally make it easier for taxpayers to comply with tax regulations.

6. Quality of Tax Officials (Intellectual, Skills, High Integrity, Moral Integrity):
   The quality of officials significantly determines the effectiveness of tax laws and regulations. Tax officials should have a good reputation regarding technical competence, efficiency, and effectiveness in terms of speed, accuracy, and fair decision-making. Tax officials interacting with taxpayers must have high intellectual capabilities, good training, fair compensation, and high moral standards.

From the six indicators above, and based on the results of the research conducted, both tax officials and taxpayers have successfully implemented all of them.

METHOD

The research method employed in this study is qualitative. qualitative research aims to explore and construct propositions or explain the meaning behind reality. qualitative research is a method used to investigate natural object conditions, where the researcher serves as the key instrument. Data collection is done purposively and through snowball sampling, utilizing triangulation as the data collection technique, and the analysis is inductive/qualitative in nature, emphasizing the significance of the findings. This research was conducted at the Regional Revenue Office of Ambon City and several taxed restaurants in Ambon City.

RESULT AND DISCUSSION

The procedure for determining local taxes and regional levies from year to year is guided by government regulations. In accordance with Law No. 34 of 2000, Article 3, paragraph (1) states: Taxes are determined by regional regulations. Therefore, if, within the following year, a local tax

or regional levy object is identified, and it is under the jurisdiction of the local government, specifically the regional revenue office, the proposal is submitted to the Regional Representative Council (DPR) to issue a regional regulation regarding the tax or regional levy. The mechanism for creating regional regulations on Regional Original Revenue (PAD) at the district/city level is as follows:If a body/department/unit/office identifies a potential source of revenue that does not yet have legal force (cannot be collected), the body/unit/department/office drafts a preliminary local regulation (praperda), which is then forwarded to the legal affairs section of the regional head. The legal affairs section further studies the proposed praperda, and it is subsequently formulated into a draft regional regulation (raperda) to be sent to the DPRD (Regional People's Representative Council). The DPRD reviews the draft further, invites relevant agencies for discussions, and then officially establishes it as a regional regulation. Once the regulation is promulgated in the regional gazette, it can be used as the basis for the determination and collection of taxes and levies.

The approved Regional Regulation (Perda) by the DPRD is then socialized to the public at least 6 (six) months after its approval. The purpose of this socialization is to ensure that taxpayers are aware of the intent and purpose of the regional regulation. In the Regional Regulation of Ambon City No. 2 of 2012, Chapter 1, Article 12, it is explained that restaurant tax is a tax on services provided by restaurants.

Local Own Source Revenue (PAD) in regional finance plays a crucial role as one of the benchmarks for the government in implementing genuine, dynamic, harmonious, and responsible regional autonomy. Generally, a region is considered ready to implement regional autonomy if PAD can significantly contribute to the Regional Budget (APBD). Therefore, there is a need for effective management of PAD sources, supported by careful planning and supervision of these sources of local revenue. One effort in this regard is to explore various types of local taxes to increase regional revenue in accordance with the existing potential. This is because the local tax component is one of the largest contributors to the APBD funds, which will be used for regional spending and development financing.

For this reason, there is a need for initiatives and community participation alongside a taxation system based on principles of justice and reasonableness. Such a taxation system should see an increasing number of taxpayers. Additionally, a simple tax system is required for easy understanding by everyone, encouraging taxpayers to voluntarily fulfill their tax obligations, providing legal certainty, and ensuring an easily enforceable tax supervision system

Several types of taxes can be grouped into three categories: classification by group, classification by nature, and classification by the collecting institution. Based on the results of interviews with seven informants regarding questions about restaurant tax revenue to increase local revenue in Ambon City, they are as follows:

1. Clarity, certainty, and simplicity in tax legislation are essential. Laws that are clear, simple, and easily understandable provide the same interpretation for both taxpayers and tax authorities. The presence of legal certainty and clarity in the law prevents misinterpretation and fosters motivation for taxpayers to fulfill their tax obligations as intended. Well-crafted tax provisions that are easy to understand ensure that the rights and obligations of taxpayers can be executed effectively and efficiently. Consequently, this facilitates the smooth collection of revenue for the government from the tax sector. Awareness and compliance with tax obligations are established through straightforward regulations. Procedures that are not complicated, with

forms easily understood by taxpayers, contribute to the formation of awareness and adherence to tax responsibilities. The government (Tax Authorities) refers to Regional Regulation No.2 of 2011 on Local Taxes in Ambon City. In this context, taxpayers can comprehend and follow every regulation stipulated in the applicable Regional Regulation

2. Government policy. Government policy in the implementation of tax laws is a method or tool used by the government in the field of taxation to achieve specific objectives in the social and economic sectors. In this context, policy is established through decisions by the Minister of Finance or circulars from the Directorate General of Taxes (DJP) for specific matters in taxation that are not explicitly detailed in the laws. The government is granted the principle of Freies Ermessen (freedom of action) in written form, such as regulations of policy or other rules that explain the implementation instructions of the legal regulations. In this regard, the government has adopted a very effective policy by imposing sanctions on taxpayers who violate the tax payment deadline. The sanction takes the form of a cash fine. The reciprocal response from the community is also commendable, as they naturally become aware of the obligation to pay taxes promptly to avoid the applicable fines

3. The administrative system should be the highest priority because the government's ability to function effectively depends on the amount of money it can obtain through tax collection. The administrative system plays a crucial role. The tax office must have an appropriate administrative system. The administrative system should not be complicated but should emphasize simplicity in procedures. Complexity in the system will make taxpayers increasingly unwilling to pay taxes. In this case, the government uses the Official Assessment System, which is a tax collection system entrusted with the authority to determine the amount of tax owed to the government. This system puts taxpayers in a weak and passive position, with tax liabilities arising after the issuance of a tax assessment by the government. This system is only suitable for implementation in communities with low education levels and a high level of honesty among officials. If not implemented properly, it can lead to abuse of tax authority and corruption. In the past, the government also used the Self-Assessment System (where taxpayers calculated the amount to be paid themselves). However, due to various evaluations (many taxpayers being dishonest), the government changed its administrative system to the Official Assessment System (where the determination is made by the government).

4. The government's and tax authorities' services are crucial in the effort to optimize tax revenue. The quality of service refers to providing excellent service to taxpayers to maximize national revenue. In this case, the quality of service provided to taxpayers (restaurants) is excellent. It is considered excellent because the government conducts visits and controls at taxpayer (restaurant) locations to identify any challenges they face. During these visits, the government inquires about any challenges encountered to find solutions for overcoming them, ensuring continuous improvement in local revenue through restaurant taxes. Taxpayers also appreciate these actions, resulting in excellent service quality.

5. Citizens' awareness and understanding. With a high sense of nationalism, concern for the nation and state, and an adequate level of tax knowledge among the public, it becomes generally easier for taxpayers to comply with tax regulations. The awareness and understanding of the citizens are excellent because the majority of taxpayers are conscious and comprehend the obligations they must fulfill, namely paying taxes on time.

6. Quality of tax officials (intellectual, skills, integrity, high morality). The quality of officials significantly determines the effectiveness of tax laws and regulations. Tax officials must maintain a good reputation, especially concerning technical competence, efficiency, and effectiveness in terms of speed, accuracy, and fair decisions. Tax officials who interact with

taxpayer communities must possess high intellectual capabilities, be well-trained, receive fair compensation, and uphold high moral standards. Regarding the quality of tax officials' services, taxpayers commend it as excellent because every month tax officials conduct inspections at taxpayer restaurants, identify existing issues, and provide solutions. Additionally, tax officials perform full-day controls from 10 am to 5 pm and from 7 pm to 10 pm.

CONCLUSION

Based on the results of the research conducted by the author, the following conclusions can be drawn:

1   Clarity, certainty, and simplicity in tax regulations. Clear, simple, and easily understandable laws provide the same interpretation for taxpayers and tax authorities. Talking about this point, the tax regulations made by the Ambon city government are easy to understand and comprehend for taxpayers (restaurants) in Ambon. This fosters a correct understanding among taxpayers. Although there are still some violations, the government continues its efforts to educate the public about these regulations so that when the clarity and ease of understanding of these rules are apparent, it can eventually become one of the supporting factors for restaurant tax revenue to increase the Local Own Source Revenue (PAD) of Ambon. And it is proven that the regulations are easily understood by the public, enabling their active participation in paying restaurant taxes. Through correct understanding, there is an increase in PAD in Ambon.

2   Government policy. In this case, the government has implemented a very effective policy by imposing sanctions on taxpayers who violate the specified tax payment deadlines. These sanctions take the form of cash fines. The reciprocal response from the community is also very positive. People naturally become aware of their obligation to pay taxes promptly to avoid incurring penalties. The increasing awareness of the consequences of these sanctions contributes to the growth of the Local Own Source Revenue (PAD) through restaurant tax collection. This is evident in the continuous improvement in PAD through restaurant tax revenue in Ambon. The government's policies have a significant impact on the increase in PAD through restaurant taxes in the city of Ambon, as confirmed by the results of interviews. The more aware restaurant taxpayers become, the higher the number of tax payments, leading to the continuous growth of PAD through restaurant taxes.

3   Administrative system. In this case, the government utilizes the Official Assessment System, a tax collection system that entrusts the authority to determine the amount of tax payable to the fiscus (government). Several years ago, the government used the Self-Assessment System (where taxpayers calculated the amount to be paid themselves). However, due to various evaluations revealing dishonesty among taxpayers, the government changed its administrative system to the Official Assessment System (determining amounts by the government). Since the change in the administrative system, Local Own Source Revenue (PAD) through restaurant taxes in Ambon has been steadily increasing in recent years.

4   Quality of Service. In this aspect, the quality of service provided to taxpayers (restaurants) in Ambon City is excellent. This is affirmed by the government's regular visits and controls at taxpayer locations (restaurants) to understand any challenges faced by taxpayers. During these visits, the government inquires about the encountered difficulties to find solutions for continuous improvement in Local Own Source Revenue (PAD) through restaurant taxes.

Taxpayers appreciate the efforts made by the government, resulting in excellent service quality. However, in the last three months, there has been a significant decline due to the impact of COVID-19. Nevertheless, before the COVID-19 pandemic, the revenue from restaurant taxes was very high, even surpassing the annual targets. This factor has also contributed to the increase in PAD through restaurant taxes in Ambon City because, according to interview results, the quality of service provided by the government was excellent.

5   Citizens' Awareness and Understanding. The awareness and understanding of taxpayers (restaurants) in Ambon City are very good, as the majority of taxpayers are conscious and comprehend the obligation to pay taxes promptly. However, there is still a need for extensive evaluation to maintain consistency in realizing tax payments. This is essential to ensure the continuous increase in Local Own Source Revenue (PAD) in Ambon City from the present time.

6   Tax Officer Quality (Intellectual, Skills, Integrity, High Morals). Regarding the quality of tax officer services, taxpayers express that it is excellent because every month tax officers conduct inspections at the obligated taxpayer's restaurant, identifying existing issues, and providing solutions. Tax officers perform inspections throughout the day (from 10 AM to 5 PM) and (from 7 PM to 10 PM). However, there is still a need for consistency to maintain this quality and continually enhance Local Own Source Revenue (PAD) in Ambon City. Due to effective control and high-quality service provided by tax officers, acknowledged by taxpayers (restaurants), it can be concluded that the increase in revenue through restaurant taxes contributing to PAD improvement is evident in Ambon City.

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