



The impact of restaurant tax receipts on local revenue in the cibinong area

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ABSTRACT

The State of Indonesia as a unitary state adheres to the foundation of decentralization. Several sources of state revenue in the APBN come from taxes, one of which is the restaurant tax. The restaurant tax is a regional tax that will increase the local revenue that will be used to finance infrastructure development in the area. The purpose of this research is to identify the effect of the restaurant tax on the original income of the Cibinong area. This research only cites the scope of restaurant tax revenues and the original income of the Cibinong area with 24 processed information, from January 2019 to December 2020. The information analysis method uses assurance coefficient experiments and simple regression meetings. Based on the results of the measurement experiments, it is obtained The R-squared obtained is 0,925 or 92,5%. These results prove that the restaurant tax-free elasticity has an impact of 92.5% in regional taxation, and the 7.5% more is influenced by other aspects that have not been carefully researched. Based on the results of the regression meeting, the equation is $Y = 0.060 + 1.008X$, if Restaurant Tax Revenue faces an escalation of Rp. 1 until the Cibinong Regional Tax Income will increase by 1.008. If there is no restaurant tax income, up to the original Cibinong area income. of 0.060.

Keywords: Restaurant Tax, Local Revenue



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PRELIMINARY

The Unitary State of the Republic of Indonesia as a unitary state adheres to the basis of decentralization (all matters of the regime, responsibilities and authority are transferred to (entirely to the territory) in the administration of the regime, with determination of opportunity and elasticity of application of the independence policy in the territory. This policy became legal on January 1, 2001. The aim of regional

independence is to further improve services to the community, develop citizen democracy, equality and maintain harmonious ties between the center and the region and assist the region.

With the promulgation of Law No. 09 of 2015 concerning Regimes, the last modified part of the zone is closer to the previous Second Amendment to Law No. 23 of 2014 concerning Regency Regimes and Law No. 33 of 2004 concerning Financial Balance between the central authorities and regional authorities, improving the administration of regional regimes. share the community, develop democracy, justice and maintain harmonious relations between the center and the regions and between regions.

The widest possible power, accompanied by granting rights and obligations to implement the unitary system of regional autonomy, state government administration. Local taxes and local taxes are important sources of revenue in some areas, used to fund the implementation of local government.

Restaurant tax is a tax levied on services provided by restaurants. Restaurant tax is one of the taxes levied by the district/city government. Restaurant is a facility that provides food and/or drinks at a certain cost, including restaurants, cafeterias, bars, catering services, and others. Restaurant tax is a tax levied on services provided by restaurants. The restaurant tax rate is 10% of the service charge provided by the restaurant. The Cibinong region is an area with rapid economic development. One reason is that there are more and more restaurants in the Cibinong area, both on the roadside and in shopping centers. In this case, it is possible to achieve the goal of collecting taxes in the Cibinong area, especially the Restaurant value added tax.

LITERATURE REVIEW

Restaurant Tax Legal Basis

Restaurant Tax Collection has a strong legal basis in Indonesia, so it must be obeyed by the community and related parties. The legal basis for the restaurant tax in the district/city is as follows:

- a) law-Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.
- b) Law Number 28 of 2007 concerning General Provisions and Tax Procedures.
- c) Bogor City Regional Regulation Number 6 of 2011 concerning Restaurant Tax.
- d) Law Number 33 of 2004 concerning the Financial Balance between the Central Government and Regional Governments.

The imposition of restaurant tax is not absolute for all districts or cities in Indonesia. This is because the local government has authority to use or not regarding a certain type of tax. Therefore, in order to collect or tax a tax in an area, it must first load and issue a regional regulation regarding restaurant tax as a legal basis in the technical implementation of the imposition and collection of restaurant taxes in each district.

Definition of Restaurant Tax

According to Law No. 28 of 2009, Restaurant Tax is a tax on services provided by restaurants, on the other hand, restaurants are facilities for facilitating food and/or drinks using a fee, which includes restaurants, cafeterias, shops, outlets, cafes, and the like listed catering or catering services" (Kunia Putri, 2013) "Restaurant taxes can be classified as indirect taxes, where the party whose imposition is suitable for the services distributed to these customers, how much is paid by the customer. In this case, the restaurant owner or entrepreneur is the party who collects and deposits the tax at the institution that is entitled to receive the tax collection" (Suleman, 2019). Yani stated that "Restaurant tax means tax on restaurant service" (Dyan and Venusita, 2013).

Restaurant Tax Object

Regional Government of Bogor Regency, 2016 Number 2 of 2016 article 11 paragraph (3) that "Restaurant Tax Objects are services provided by restaurants, namely food and/or beverage sales services consumed by buyers, both consumption at service places and other places" (Citra Kunia Putri

and Trisna Insan Noor, 2013) excluded from restaurant tax objects are restaurants whose sales value does not exceed Rp. 7,500,000,000.00 (seven million five hundred thousand rupiah) in 1 (one) month.

Restaurant Tax Subject

According to the Regional Government of Bogor Regency, 2016 Number 2 of 2016 Article 12 paragraph (3) that "Restaurant Tax Subjects are individuals or entities who buy and/or drink from restaurants (Citra Kunia Putri and Trisna Insan Noor, 2013)

Restaurant Taxpayer

According to the Bogor district government, 2016 number 2 of 2016 Article 12 paragraph (3) that "Restaurant Taxpayers are individuals or entities that operate restaurants"

Restaurant Tax Rates and Calculations

For the Regional Regulation of the City of Bogor No. 6 of 2011 articles (6) and (7), the restaurant tax payment was inaugurated at 10% and the calculation of the restaurant tax owed by the method of increasing the payment by 10% on the basis of the restaurant tax. On the other hand, the method for dividing restaurant taxes is by multiplying the restaurant tax rate by the amount of payments the restaurant has earned or should have earned.

Understanding Regional Original Income

Regional original income is revenue obtained from the regional tax sector, regional levies generated by regionally owned companies, the results of separated regional wealth management, and other regional original revenues," according to Waluyo (2011). (Fauzan Muhammad, 2006) PAD (Regional Original Income) is a type of local government financing source, which always aims to develop the area of origin. Or it can be said back again the funds given to the area concerned. Regional Original Revenue (PAD) is revenue obtained by the region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations. (Siahaan, 2010). Meanwhile, according to Permendagri No. 21 of 2011, the results of 4,444 local taxes, 4,444 SPT and 4.

Collection Area, Tax Period, and Time Due Restaurant

The area for collecting restaurant taxes owed has been regulated in the respective regional regulations according to the place of the allocation. This is adjusted to the government's authority which is only limited to every restaurant registered in its administrative area. Bogor City Regional Regulation Number 6 of 2011 article (8) is the area for collecting Restaurant Tax carried out by the Bogor City Regional Revenue Agency covering the entire area of Bogor City. Bogor City Regional Regulation Number 6 of 2011 article (9) Tax Period is a period of time determined 1 (one) calendar month. Tax payable during the tax period occurs when payment is made and/or which should be paid to an individual or entity operating a restaurant.

Types of Local Taxes

The following are the types of local taxes:

1. Provincial tax

Provincial tax is a tax that is collected or administered directly by the province. The provincial tax revenue is

a. Vehicle tax

Motor vehicle tax is a tax on ownership and/or control of motorized vehicles. The motor vehicle itself is, namely all wheeled vehicles and trailers of all types used on land, powered by technical equipment such as machines or other equipment that converts energy into motion power. The 4,444 motorized vehicles involved include tools and heavy equipment that use wheels and motors in their operation and are not permanently connected, as well as motorized vehicles that operate on water.

b. Feather surface water tax

- Surface water tax is a tax levied on the collection and/or use of surface water
- c. Motor vehicle fuel tax
Motor vehicle fuel tax is a motor vehicle fuel tax
 - d. Cigarette Tax
Cigarette Tax Cigarette tax is a tax levied on cigarette excise levied by the government
 - e. Motor Vehicle Transfer Fee
Motor vehicle transfer fees refer to the sale, exchange, gift, inheritance, or entry into a business entity.
2. Regency/City Tax
- a. Regency/City Tax is a tax that is collected or administered directly by the Regency/City.
Regency/city taxes are:
 - b. hotel tax
Hotel tax is a tax levied on services provided by the hotel. and hotels are defined as facilities that provide accommodation/rest services, including other related services charged by , including motels, inns, tourist cabins, tourist hotels, guesthouses, homestays, etc., and multi-room pensions. 10 (ten).
 - c. Restaurant fee tax
Restaurant fees are taxes levied on services provided by restaurants. What is meant by restaurant is providing catering facilities at a certain cost, including restaurants, cafeterias, canteens, warungs, bars, and the like, including catering.
 - d. Entertainment tax is a tax levied on the implementation of entertainment activities. Entertainment is a variety of wonders, shows, games and/or crowds that can be enjoyed for free.
 - e. Advertisement tax
Advertising tax is a tax levied on the management of advertisements. Advertising is an object, tool, behavior, or media whose forms and types are designed for commercial purposes to display, advertise, promote or attract public attention. Products, services, people, or basic entities that can be viewed and read. The public listens, feels and/or enjoys.
 - f. General Information Tax
General Information Tax is a tax on the use of electricity, which can be produced by yourself or obtained from other sources.
 - g. Rock and Non-Metal Mineral Tax
Rock and Non-Metal Mineral Tax is a tax levied on activities that utilize natural resources, minerals in and/or the earth's surface and non-metallic rocks for their utilization.
 - h. Parking fee
Parking Tax is a tax imposed on the operation of off-street parking lots, both related to the main business and those provided as a business, including providing storage space for motorized vehicles. What is meant by parking is the temporary immobility of the vehicle. Groundwater is water contained in the soil or rock layers below the soil surface
 - i. Swallow's Nest Tax
Swallow's Nest Tax is a tax levied on the recycling and/or development of swallow's nests.
 - j. Village Land and Building Tax
Village Land and Building Tax is Land and/or Building Tax which is owned, controlled and/or used by an individual or entity Except for commercial activities used in plantations, acquiring land and/or forestry and mining taxes with building rights. Obligation to acquire rights to land and/or buildings, Taxation to obtain rights to land and/or buildings. The cost of acquiring land and building rights is an act or legal fact that causes 4,444 people or entities to acquire land and/or building rights. (Law Number 28 Year 2009)

METHOD

This study uses a quantitative approach, namely research that focuses on hypothesis testing, using measurable data to draw conclusions and the object of research is the Office of the Class A Citeureup Regional Tax Integrated Service Unit with data taken in the form of restaurant tax receipts and income data. native to the Cibinong area from January 2019 to December 2020. The data analysis technique uses SPSS to test the coefficient of determination, where the X1 variable is Restaurant Tax Revenue while the Y variable is Cibinong Regional Original Income to see whether there is an effect or not.

Coefficient of Determination Test

The coefficient of determination test reflects the magnitude of the influence of changes in the independent variable (X) in carrying out changes to the dependent variable (Y) together, so that it can measure the truth and goodness of the relationship between variables in the model used. The amount of R² is between 0 to 1 or 0. to -1. If the value of R² is getting closer to one, then the independent variable (X) has a lot of influence on the dependent variable (Y)". The coefficient of determination is symbolized by R square. The basis for making decisions for the coefficient of determination test is as follows:

H0 is accepted and H1 is rejected if the Sig value > 0.05

H0 is rejected and H1 is accepted if the value of Sig < 0.05

Regression Equation Test

The regression equation test is used to test the extent of the causal relationship between the x variable and the y variable. The formula for the simple regression equation is as follows: $Y = a + bX$

Where:

Y Response Variable X Predictor Variable or Causative Factor Variable

a is the regression coefficient constant (slope); the amount of Response generated by the Predictor.

The values of a and b can be calculated by the following formula:

$$a = \frac{(\sum y)(\sum x^2) - (\sum x)(\sum xy)}{n(\sum x^2) - (\sum x)^2}$$

$$b = \frac{n(\sum xy) - (\sum x)(\sum y)}{n(\sum x^2) - (\sum x)^2}$$

The method used to prove whether the results of the research carried out are the same as the research that has been carried out by (Asriyawati 2014) regarding the effects of hotel taxes and restaurant taxes as well as advertisements on original regional income in Tanjung Pinang City. The results of this study Hotel Tax and Advertisement Tax have no partial effect on Tanjung Pinang City's Original Regional Revenue for the 2009-2013 period. Restaurant Tax has a partial effect on the Regional Original Income of Tanjung Pinang City for the 2009-2013 period. And all variables have a simultaneous effect on Regional Original Income. Research conducted by Prihartini (2014) discusses the impact of hotel and restaurant tax revenues on the Bandung City Government's local revenue. The results of this study are hotel tax revenues have a positive but not significant effect on local revenue, while restaurant tax revenues have a significant effect on local revenue in the city of Bandung. Research conducted by Wahyuni, Arnida, and Rinie Utara (2018) on hotels and restaurants in the Medan area concludes that restaurant taxes have a positive and significant effect on local revenue.

RESULTS AND DISCUSSION

Research data

Variable data

Variable X

The data used for this study was obtained from the Regional Tax Unit Class A Citeureup, the amount of restaurant tax receipts in the Cibinong area in January 2019 - December 2020 as variable X, the data on the amount of restaurant tax receipts in the Cibinong area can be seen in table 1 below:

Table 1. Total Restaurant Tax Revenue for the Cibinong Region January 2019-December 2020

Month	Restaurant Tax Receipt Amount		Total
	2019	2020	
January	Rp2,759,106,226	Rp3.122.075.536	Rp.5.881.181.762
February	Rp2,570,420,213	Rp2.807.470.438	Rp5,377,890,651
March	Rp3.163.111.888	Rp1,683,339,785	Rp4,846,451,673
April	Rp3.196.953.130	Rp811,204,838	Rp4.008.157.968
May	Rp3,498,296,418	Rp1,093,699,766	Rp4,591,996,184
June	Rp3.886.234.602	Rp1,463,287,223	Rp5,349,521,825
July	Rp3,283,857,882	Rp1,620,182,497	Rp4,904,080,379
August	Rp3.142.091.450	Rp1.825.620.156	Rp4,967,712,606
September	IDR 3,170,525,708	Rp1,420,828,067	Rp4,591,353,775
October	IDR 3,273,826,232	Rp279,017.116	Rp3,552,843,348
November	Rp3,426,232,431	-	Rp3,426,232,431
December	Rp4,062,760,253	-	Rp4,062,760,253
Total			Rp55.560.182.855

Source: UPT Regional Tax Class A Citeureup

Variable Data

Variable Y is the dependent variable, which is the amount of Cibinong regional original income with data taken from January 2019 - December 2020, which can be seen from table 2, below:

Table 2. Total Cibinong Regional Original Income in January 2019-December 2020

Month	Total Local Revenue Cibinong		Total
	2019	2020	
January	Rp3.904.796.578	Rp4.176.181.066	Rp8,080,977,644
February	Rp3,466,568,946	Rp3,711,808,584	Rp7,178,377,530
March	Rp4.246.040.141	Rp2,192,208,201	Rp6,438,248,342
April	Rp4.171.899.493	Rp966.152.124	Rp5,138,051,617
May	Rp4,553,918,971	Rp1,234,802,505	Rp5,788,721,476
June	Rp5,140,131,265	Rp1,640,751,442	Rp6,780,882,707
July	Rp4,399,832,267	Rp1.183.553.422	Rp5,583,385,689
August	Rp4.123.064.310	Rp2,016,977,441	Rp6.140.041.751
September	Rp4.175.543.242	Rp1,577,647,605	Rp5.753.190.847
October	Rp4,327,595,978	Rp340.648.616	Rp4,668,244,594
November	Rp4,487,167,211	-	Rp4,487,167,211
December	Rp5,174,048,912	-	Rp5,174,048,912
Total			Rp71,211,338,320

Source: UPT Regional Tax Class A Citeureup

The Impact of Restaurant Tax Receipts on Cibinong Regional Original Income

In this study, the analysis used to determine the impact of the independent variable (X) on the dependent variable (Y) with the coefficient of determination test, and the regression equation is a simple linear regression test. To make it easier for researchers to process research data and analyze the data, researchers use the IMB SPSS Statistics version 21 application program.

Coefficient of Determination Test

The test of determination is used to determine how strong the impact of restaurant tax revenue on local revenue in the Cibinong area is. Researchers determine the following hypotheses:

H0: There is no impact between Restaurant Tax Revenue on Regional Original Income in the Cibinong area.

H1: There is an impact between Restaurant Tax Revenue on Regional Original Income in the Cibinong area.

Based on data processing using IMB SPSS Version 25, the results of the coefficient of determination test can be seen as follows:

Table 3. Results of the Coefficient of Determination

Model Summary									
Model	R Square	Adjusted Square	R Std. Error of the Estimate	Change Statistics					
				R Square Change	F	df1	df2	Sig.	
1	,962a	,925	,917	0.05028	,925	123.271	1	10	,000

a. Predictors: (Constant), Restaurant Tax Revenue

Source: SPSS Processed Results

Basic decision making when understanding the relationship between variables:

If the value of Sig > 0.05, accept H0, reject H1

If the value of Sig < 0.05, reject H0 and accept H1

In Table 3 it can be stated that H0 is rejected and H1 is accepted because the resulting sig value is 0.000 < 0.05. Based on Table 3, it can be seen that the coefficient of determination (r²) in the R Square Change table is 0.925, which means that the impact of restaurant tax as variable X on the original income of the Cibinong area is 92.5%, so it can also be explained that the contribution of variable X to variable Y is equal to 92.5%, and 7.5% were influenced by other factors not examined by the authors.

Regression Equation Test

This regression equation test aims to determine the impact of restaurant taxes on taxes in the Cibinong area. In this study, the regression used is simple linear regression. The equation of the simple linear regression line for the sample is:

$$\hat{Y} = a + bX.$$

The results of the regression equation test can be seen from table 4 below;

Table 4. Regression Equation Test Coefficientsa

Model	Unstandardized		Standardized	t	Sig.
	B	Std. Error			
			Beta		

(Constant)	0.060	2,020		0.030	,977
1 Tax Receipt Restaurant	1.008	,091	,962	11.103	,000

Dependent Variable: Cibinong Local Tax
Source: SPSS Processed Results

In table 4 it can be stated that H0 is rejected and H1 is accepted because the Sig value is $0.000 < 0.05$ so it can be stated that there is an impact between Restaurant Tax Revenue on Regional Original Income in the Cibinong area. Basis for Decision Making In table 5 in the Unstandardized Coefficients column B, it can be seen that the regression equation model obtained is $Y = 0.060 + 1.008X$ which can be interpreted as a constant of 0.060 stating that if there is no restaurant tax revenue, the Cibinong Regional Tax Revenue value is 0.060. The regression coefficient for the variable x is 1.008, which means that if the Restaurant Tax Revenue increases by Rp. 1, then the Regional Tax Revenue in the Cibinong area will increase by Rp. 1.008.

Previous research stated that (1) there is a simultaneous effect of hotel tax receipts, restaurant taxes and regional levies on Regional Original Income (PAD), (2) there is a partial positive effect of hotel tax revenues on regional original income, (3) there is a partial positive effect of taxes restaurant on local revenue, (4) there is a partial positive effect of regional retribution on local revenue of Bandung Regency.

Other research The results obtained that restaurant tax revenues have a positive effect on the local revenue of the city of Bandung and participate in the administration of local government. Based on the results of the study, restaurant tax revenues have a positive effect on local revenue.

The two previous studies above support the research above, that these findings indicate a statement that every restaurant income in an area can increase local revenue

CONCLUSION

The results of the coefficient of determination test concluded that the impact of Restaurant Tax Revenue was very significant on the Regional Tax Revenue of the Cibinong area. The results of the study stated that the X variable contributed 92.5% to the Y variable and 7.5% was influenced by other factors. This means that restaurant tax revenues greatly contribute as a source of Cibinong local revenue which will be used for the development of the Cibinong area.

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