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1 Is the Phenomena of the Increase in Restaurants and Cafes in Lumajang is Directly Compared to Restaurant Tax Acquisition?

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1 Abstract

This study aims to identify the extent to which the phenomenon of increasing restaurants and cafes in Lumajang has an impact on restaurant tax revenues. This research is a survey research with an interview method conducted with BPRD Lumajang and Restaurant/Cafe Owners who will be used as research samples where information or data is collected in a short time with several stages, namely determining interview questions, then the collected data will be identified and analyzed real-time. This research was carried out as an effort to optimize regional income through the local tax sector. The results of this study can be used as one illustration that in fact Lumajang still needs local tax socialization because the level of understanding and knowledge is lacking resulting in several potential taxes that should be able to increase regional income never reporting their tax obligations.

Keywords: Local Taxes, Restaurants and Cafes, Tax Reporting

Introduction

Regional taxes are contributions to the region (which may be imposed) owed by taxpayers regulated based on laws and regulations, with no return on achievement, which can be directly appointed, and whose use is to finance general expenses related to regional tasks that organize government (Suleman, 2019). The existence of regional taxes provides great benefits for the region, among others, as a source of regional funding to finance all regional expenditures in running the wheels of local government (Buehler & Pucher, 2011; Bustani et al., 2022; Rusdianti et al., 2022).

According to Law Number 28 of 2009 which regulates Regional Taxes and Regional Levies, regional taxes collected and managed by the regions are divided into provincial taxes consisting of cigarette tax, surface water tax, motor vehicle tax, motorized vehicle transfer tax and tax motor vehicle fuel while district taxes consist of eleven taxes, namely metal and rock mineral taxes, Rural Urban Land and Building Tax (PBB-P2), advertisement tax, restaurant tax or food and drink tax (mamin), swallow's nest tax, tax underground water, parking tax, entertainment tax, street lighting tax (PPJ), hotel or boarding house tax and land and building rights acquisition fee (BPHTB) (Damayanti et al., 2020).

One of the taxes that has significant revenue potential for the district is the restaurant tax where currently more and more restaurants and cafes as places to relax with relatives are opened, this is in line with the lifestyle of people who like to gather at places to eat while taking selfies or chatting while

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enjoying coffee. However, there are still many restaurant owners who are not aware of the procedures for reporting restaurant taxes and many people who pay little attention to whether the food they enjoy includes tax or not. Restaurant tax is a tax on services provided by restaurants. Restaurant is a facility that provides food and/or drinks free of charge, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering/catering. Excluded from restaurant objects are services provided by restaurants whose sales value does not exceed IDR 2,500,000 per month. The restaurant tax rate is set at 10% of the tax base which is the amount of payment received by the restaurant (Regional Regulation No. 4 of 2011 East Java Province) (Ningsih & Hidayatulloh, 2020). The question that arises, apart from whether the restaurant owner understands and pays restaurant tax regularly, is whether along with the increase in the number of cafes and restaurants in Lumajang, is this directly proportional to the tax revenue for restaurants in Lumajang?

Regional Original Income (PAD) is regional revenue obtained from the potential in the area and is fully managed by the regional government consisting of regional tax sector revenue, income from regional distribution, results of separated regional wealth management and others (Fitriyani et al., 2021). Regional taxes are levies originating from the public to the state (government) regulated in accordance with the law, which are coercive and payable to those who are obliged to pay them by not obtaining direct achievement/reward (contra-achievement/reward), the proceeds of which are used to finance expenditures The State/Region in administering government and development which in the end is used as much as possible for the prosperity of its people (Astuti, 2019).

Taxes are a very potential source of state revenue in contributing to financing state spending. Government policy is needed in optimizing tax revenue to be one of the right steps (Wardani & Rumiya, 2017). Regional taxes are divided into 2 types, namely taxes managed by the province and taxes managed by the district where the difference is the type of tax and who manages it and the beneficiaries of the tax. Provincial taxes are fully managed by the provincial government represented by the provincial revenue service. This tax consists of five types of taxes, namely cigarette tax, surface water tax, motor vehicle tax and motor vehicle transfer tax and motor vehicle fuel tax. Taxes managed by the district consist of eleven taxes, including Metal and Rock Minerals (Minerba) tax, Rural Urban Land and Building Tax (PBB-P2), advertisement tax, restaurant tax or food and drink tax (mamin), swallow's nest tax, underground water tax (ABT), parking tax, entertainment tax, street lighting tax (PPJ), hotel or boarding house tax and Land and Building Rights Acquisition Fee (BPHTB) where the Regional Tax and Retribution Agency (BPRD) as the representative body district government as the manager. Revenue from the regional tax sector itself will later be included in Regional Original Revenue (PAD), namely income obtained by the regions and collected based on regional regulations in accordance with legislation and regional regulations (Kowel et al., 2019).

The tax collection system in Indonesia includes the Official Assessment System, which is a collection system that gives authority to the government in determining the amount of tax payable for taxpayers with the characteristic that the authority to determine the amount of tax payable lies with the tax authorities or tax officials, the taxpayer is passive, Tax debt arises after a tax assessment letter is issued by the tax authorities. The second system is the Self Assessment System, which is a collection system in which the taxpayer can determine for himself how much tax is owed with the characteristics that the taxpayer is actively calculating, depositing and self-reporting the tax owed, the tax authorities only supervises, the tax agency conducts guidance and supervision of implementation of tax obligations for taxpayers through tax audits and the application of sanctions in accordance with tax provisions. The third system is the With Holding System, which is a tax collection system that authorizes a third party (not the tax authorities or the taxpayer concerned) to determine the amount of tax owed by the taxpayer. One important effort in the success of the tax self-assessment system is to have knowledge of taxation, without having knowledge of taxation there is a tendency that taxpayers do not carry out their obligations to comply with tax regulations either intentionally or unintentionally (Octovid et al., 2014). Several local taxes use a self-assessment collection system when reporting and paying their tax obligations. These regional taxes include hotel, restaurant and BPHTB taxes. Tax on restaurants/stalls/restaurants/cafes/catering/dining and drinking is one of the regional taxes that has great potential to be optimized. Currently, people make places to eat as a part of socializing and showing their social status. This has made the number of existing restaurants continue to increase and more and more entrepreneurs are investing by establishing a catering business (Charisma & Zakaria, 2022).

Based on Regional Regulation No. 11 of 2011 restaurant tax is a tax on services provided by restaurants where the restaurant itself can be interpreted as a facility for providing food and/or

drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars and the like including catering/catering services. In collecting restaurant taxes, there are several things that need to be known, including:

- a. Restaurant is a place to eat food and/or drinks provided free of charge which includes restaurants, cafeterias, canteens, stalls, bars and the like including catering and catering services.
- b. Restaurant owners are individuals or entities of any kind, who within a corporate environment or work do business in the restaurant sector.
- c. Payment is the amount received or should have been received in return for the delivery of goods or services, as payment to the owner of the restaurant.
- d. Sales receipt (bill) is proof of payment, which also serves as proof of tax collection, made by the taxpayer when submitting payment for the purchase of food or drinks to the tax subject. The subject of restaurant tax according to regional regulation Number 11 of 2011 is an individual or entity that buys food and/or drinks from restaurants, while the object of restaurant tax according to regional regulation number 11 of 2011 is 1) The object of tax is the service provided by the restaurant, 2) The services provided by the restaurant as referred to include services for selling food and or drinks consumed by buyers, either consumed on the premises or elsewhere (Suleman, 2019).

Excluded from restaurant objects are services provided by restaurants whose sales value does not exceed IDR 2,500,000 per month. The restaurant tax rate is set at 10% of the tax base which is the amount of payment received by the restaurant (Regional Regulation No. 4 of 2011 East Java Province) (Ningsih & Hidayatulloh, 2020).

The entire payment amount received by the restaurant owner will be the basis for calculating the applicable restaurant tax (Putri & Ma'ruf, 2022) or the basis for imposing restaurant tax is obtained from the amount paid by restaurant visitors to restaurants (Verawati & Susanto, 2018) with a restaurant tax rate of 10%. Restaurant tax is charged by multiplying the 10% tax rate by the tax base (Rahmiyatun et al., 2021), which is paid monthly. The object of restaurant tax is services which include services, sales of food/beverages that are consumed or purchased by consumers, whether consumed at service points/dine-in or elsewhere or take way (Sari et al., 2019). The procedure for paying restaurant tax is that the taxpayer comes to the regional tax office to register as a restaurant tax taxpayer and will later be given an account code and NPWPD, the account code is used to enter the account and report their tax obligations every month. If there is a delay in reporting taxes, the WP will be subject to a delay penalty of 2% each month of the tax value.

In fact there are still many culinary service owners in Lumajang who have insufficient knowledge and awareness in reporting their tax obligations. Every restaurant entrepreneur should be required to register as a restaurant tax payer. Restaurant owners have obligations with taxation which include their obligations to register themselves as restaurant tax payers, calculate taxes, pay taxes, and report taxes. But there is still a lack of knowledge due to a lack of outreach to restaurant owners or because awareness of their tax obligations is still lacking which is an obstacle in collecting restaurant taxes (Syahnaz, 2021). Obstacles in exploring tax potential to increase local own-source revenue are very important considering that regional capacity can be measured through regional revenues, namely through the amount of regional tax sector revenue and the large form of optimizing the contribution of regional taxes to regional income (Biringkanae & Tammu, 2021) the greater the amount of revenue and the percentage of regional original income to total regional revenue, it shows that the area is increasingly independent (Setyoningrum, 2022). Based on the description above, the researcher is interested in conducting survey research to what extent the phenomenon of increasing restaurants and cafes in Lumajang is directly proportional to the income of restaurant taxes.

Methods

The research method is to use a survey method by interviewing BPRD Lumajang to see restaurant tax revenue for the past 5 years and cafe/restaurant owners who will be sampled in this study. The results of the interviews and data that have been collected are in the form of regional revenue reports to see how far the increase in the opening of restaurants and cafes has an impact on restaurant tax revenue in Lumajang. The initial stage of this research was to conduct a survey to BPRD Lumajang to see how much revenue was earned from restaurant taxes over the last 5 years, then determine the questions to be asked to interview restaurant owners, restaurants were randomly

selected and 75 restaurants were collected to be sampled in the study. This questions asked in the interview include:

1. Does the restaurant already know the restaurant tax, including the basis of imposition, rates and procedures for reporting and paying?
2. Has the restaurant owner reported and paid the restaurant tax every month?

In addition to conducting interviews, observations were made at the restaurant because when the restaurant has paid its taxes, a plaque will be given as a compliant taxpayer at the restaurant. The data that has been collected will later be classified according to whether or not they know restaurant tax and have or have not reported and paid restaurant tax so that it will be seen which of the 75 restaurants have not been able to optimize their taxes and which have become compliant taxpayers. After the classification is carried out, it will be compared with the restaurant tax revenue report data from BPRD Lumajang to see the potential that will be obtained if the 100 restaurants are optimized for their restaurant tax collection. This research was conducted for 6 months with the first month being used for making research proposals and surveys at BPRD Lumajang, then for the next 5 months conducting interviews with 75 restaurants taken at random.

Results and Discussion

This research was conducted using survey and interview methods. The initial stage was conducting a survey to the BPRD Lumajang to see trends in restaurant tax revenue for the last 5 years 2018-2022, then conducting interviews with 75 restaurants taken randomly in Lumajang Regency. The next step was to process the data by classifying the results of interviews with 75 restaurants according to whether they had/had not known about restaurant taxes and had/had not reported and paid restaurant taxes every month. The following is the target achievement and realization of the restaurant tax for 2018-2022:

Table 1. Target and Realization of Restaurant Tax.

No	Years	Target	Realization	Percentage (%)
1	2018	3.000.000.000	4.680.983.446	156,03
2	2019	5.750.000.000	4.931.846.931	85,77
3	2020	1.400.000.000	2.107.697.119	150,55
4	2021	1.804.500.000	2.724.894.390	151,01
5	2022	2.700.000.000	3.930.755.028	145,58

Source: BPRD Lumajang Regional Tax Revenue Report (2022)

Based on the data above, it appears that the restaurant tax is a tax with considerable potential and can still be further optimized and maximized. In 2019 when the target was raised to Rp. 5,750,000,000,- Lumajang BPRD experienced difficulties due to this as a result of Covid-19 so that many restaurants were closed or deserted because at that time there were regulations to limit outside activities so that realization decreased significantly. Even though in 2020 and 2021 the restaurant tax has increased in percentage terms, the number of targets and realization is less than in 2018-2019. In 2022, when the Covid-19 disaster gradually disappeared and the government began to reopen public facilities and allow outside activities, restaurant taxes began to increase again, although the percentage decreased compared to 2020-2021.

The results of a survey and interviews with 75 restaurants that were randomly selected to see whether in Lumajang there are still many restaurant owners who do not know about restaurant taxes and whether there are still many restaurants that have not paid restaurant taxes are as follows:

Table 2. Interview Results

No	Restaurant Name	Restaurant Tax Knowledge		Restaurant Tax Reporting and Payment		Information
		Before	After	Before	After	
1	Warung Bu Rosidah		V	V		Not recorded by the tax officer
2	Kedai Teduh		V	V		Turnover is small so it's not reported and set up in a rural setting away from the crowds
3	Bomber Cafe		V	V		Turnover is quite large but there is no tax officer to record

4	Rumah Makan Rawon Klakah	2	V	V	it so they don't report taxes
5	Warung Makan Cak Cipeng	V		V	-
6	Coffe Cangkirman	V		V	-
7	Cafe Yello		V	V	-
8	Cafe Djodok		V	V	-
9	Warung Bu Slamet	V		V	Turnover is quite large but never reported taxes
10	Depot Ramona 2		V	V	-
11	Kemayoran		V	V	-
12	Warung Apung Bu Umi		V	V	-
13	Cafe Giras Rowo	V		V	Don't know about restaurant tax and feel the turnover is small
14	Ayam Geprek Amanda	V		V	Don't know and never report
15	Cafe Teras Kali	V		V	Don't know and never report and feel a small turnover
16	Alka Cafe		V	V	-
17	J Catering	V		V	Don't know and haven't reported a big enough turnover per month
18	RM Kembul Sewaktu		V	2	Already know but did not report
19	Ogut Cafe		V	V	Already know but did not report
20	Circle Center		2	V	-
21	Cafe Jerman		V	V	-
22	Warung Prasmanan Ikatan Cinta		V	V	Already know but did not report
23	Global Cafe		V	V	-
24	Omahmu Cafe		V	V	-
25	Seduh Lur Cafe 98	V		V	Don't know and haven't reported yet
26	Jo n' Ann Cafe		V	V	-
27	Rumah Makan Edi		V	V	-
28	Serdadu Cafe	V		V	Don't know and haven't reported yet
29	D'Buper		V	V	-
30	No. 16 Cafe	V		V	Don't know and haven't reported yet
31	Mama muda cafe & Patisserie	V		V	Don't know and haven't reported yet
32	Kopian Bucu	V		V	Don't know and haven't reported yet, the turnover is enough
33	RM Bebas Bu Nanik	V		V	Don't know and haven't reported yet, the turnover is enough
34	Warung Klat Pasirian	V		V	Don't know if the restaurant tax is a substitute for VAT but it has been reported
35	Mie Gembeng	2		V	Already reported but still don't

36	Ayam Geprek Sa'i	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	understand restaurant tax knowledge Don't know and don't report even though there are quite a lot of visitors
37	Larrisa Catering	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report
38	Cafe Fotokopi	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, the reason is because it is located in the village
39	Cafe Bumbung	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report
40	Warzuqni Ayam Geprek	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report
41	Bengkel Cafe		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
42	Cafe 69		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
43	Sate Gule Paket	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report
44	Gananet Pondok Kopi	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report
45	Senduro Cafe	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, The reason is small turnover even though it's crowded with visitors
46	Kedai Maksih		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Already knew and did not report
47	Burger Bangor		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
48	Kedai Wau Wau	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Uninformed and non-reporting, New Reasons open in 2023
49	Papanca		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
50	Black Red Cafe	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Reason for small turnover
51	Warung Sate Gule Pak Tik		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
52	Mie Semeru		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
53	Kene Coffe	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Reason for small turnover
54	Sunshine		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
55	Cerita Hati		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Previously reported but now not reporting
56	Ayam Bakar Solo		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
57	Ramen Master		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
58	Angkringan Pak Rogo	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Reason for small turnover
59	Lalapan Wahyu Purnama	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Turnover is quite big
60	Pangsit Mie Ayam JJ	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Turnover is quite big
61	Ruang Kayu		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
62	Warung Kurnia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report
63	Saujana		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
64	Semicolon Coffe		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
65	Angkringan Semar	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Turnover is quite big
66	Rocket Chicken		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
67	Jawara Chicken	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Turnover is quite big
68	Warung Mbah Trubus	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Don't know and don't report, Small Turnover

69	KPK Catering		V	V	-
70	Cafe Chuckno		V	V	-
71	Ghaney Resto	V		V	Don't know and don't report
72	Warung Rujak Cingur Jagalan	V		V	Don't know and don't report
73	BJ Coffe		V	V	-
74	MM Cafe dan Resto	V		V	Don't know yet and don't report, small turnover
75	Kedai Gibran	V		V	Don't know yet and don't report, small turnover

Source: Results of surveys and interviews (2023)

Based on the above data it can be categorized that a total of 37 restaurants still do not know or have insufficient knowledge of restaurant taxes, while 38 restaurants already know about restaurant taxes. As many as 33 restaurants have become restaurant-compliant tax payers, but there is one restaurant that used to report but now is not reporting anymore, on the other hand, a number of 42 restaurants have apparently not paid their taxes at all since the restaurant was founded. In fact, most of the 42 restaurants already knew but did not report. even though the turnover per month received already meets the requirements of being subject to restaurant tax. Another reason restaurant entrepreneurs have not reported their taxes is because they feel their turnover is small, the restaurant is in the same building as a private house, the tax officer has never visited it, it is located in a residential or rural area not on a main road in fact it is full of visitors even though they are in rural areas besides that some restaurants also have reasons just opened in 2023 so they have not reported their tax obligations.

Conclusion

This research was carried out as an effort to optimize regional income through the local tax sector. The results of this study can be used as an illustration that in Lumajang district, in fact, they still need local tax socialization because the level of understanding and knowledge is lacking, resulting in several potential taxes that should be able to increase regional income, but never report their tax obligations. Suggestions for further research are conducting research on the analysis of post-socialization tax potential. In addition, the application of the most important socialization model can be implemented in several areas other than Lumajang district.

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