

Payment Tax Restaurant Does By Taxpayer at Batam's City

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Abstract. Taxeses paying performing region and restribusi, performed bases democracy principle, generalization and justice, society role where also been seen of marks sense potency that region. Directly which is not society get reward from government but society of followed to enjoy taxes facility with utilize public utility already is of service. One of taxes which indirectly been paid while expense is restaurant taxes. This writing intentionally to first, giving picture to society, to government has authority to do taxes picking and second, society is made as taxpayer. Regulation that manages about this taxes is Statute Number 28 Years 2009 about Region Taxes And Restribusi Is Regions. Method observationaling to have function as guidance in observational. Research is done that this writing gets to be utilized by common society. Observational method that is utilized is empirical research. There is data analysis even of this writing which is ala utilizes descriptive kualitatif. Data source to prop research working out is primary data source, skunder and tertiary. Location Reaserch in Badan Pengelolaan Pajak Dan Restribusi Daerah inisial is BP2RD. First observational result, local government that have task to do taxes picking have power and kewenangan does taxes picking because of be managed in prevailing regulation; both of, society that goes along to enjoy public utility, well that frequent utilizes or even that rare utilizes, under obligation also to pay taxes.

1. Introduction

1.1 Background Of The Problem

In the tax collection area, local government issued a regulation the tax adjusted with Act Number 28 the Year 2009 about regional taxes and levies area. Based on Article 1 number 10 (Tax is compulsory contributions to the regions that terutang by the personal or body which is forced based UndangUndang, with did not get the reward directly and used for the need of the region for sebesar-besarnya the prosperity of the people. In this rule there are some types of tax Districts listed in Chapter II Tax, namely in Article 2 number 2 that one only in letter b is the restaurant tax. BPPRD Batam city that has the authority to do the tax is as much as 10%. According to the discussion of the above, Researcher Team quoting the title overview of Tax.

Regional tax is one of the components of the revenue used to finance the need of the region. One type of tax to include in the regional tax is tax restaurant. Restaurant tax is a tax imposed on the local government efforts are engaged in services cuisine, best consumed elsewhere are business or in other places. Restaurant tax managed by local government as a source of regional acceptance. local government was given the power by the central government to manage the potential areas that can be made the acceptance from the tax sector area, including the management of the restaurant tax therein ²⁹. With the issuance of the policy on regional autonomy, then each district is required to be able to explore

²⁹ Ichwan Albi Priests Suyadi Sri Sulasmiyati, 'Evaluating the Implementation of tax inspection restaurants as part of the effort to tax revenue optimization restaurants the City Administration of West Jakarta', 11.1 (2016), 1 of 9 <taxation.studentjournal.ub.ac.id%0A3>.

the potential for acceptance of the owned by the local. The potential for the acceptance of the intended area is regional taxes. The acceptance of regional taxes must be maximized because of the regional tax is a source in the process of regional development. Restaurant tax including in regional taxes and participate to the financing of the way the wheels of the local economy so that the process of pemungutannya should be monitored with better so that the acceptance of the tax produced can describe the potential for a real area. Huge tax potential can be known when the realization that occurred is greater than the target for the specified when the value of the realization that occur smaller than the target means the implementation of tax collection is still not used by a maximum of ³⁰.

One of the strategic sector for tax collected is an advertising sector. Billboards is a media promotion of goods and services that are currently enough dimina by businessman almost in all cities in Indonesia. According to Berhouver, billboards is each statement that consciously intended to the public in the form of anything that is done by one of the participants of the trade traffic that is directed toward the target zoom in the sale of goods or services entered by the³¹ stakeholders in the business. ³²

Restaurant tax, tax billboards and road illumination tax potential enough in contributing original regional income. To optimize the tax tax, restaurants billboards and tax explanation of the way it needs to be done the calculation of the regional tax revenue is accurate. The District Government of Minahasa North each year have targeted in tax revenues, some namely taxes tax, restaurants billboards, tax and the explanation of the way as a source of income Minahasa district north. This tax third is a potential sector so that with a potential is expected to increase in the realization of tax revenue tax, restaurants billboards, tax road illumination and contributions given by the three this tax could spur economic development in the district of Minahasa North America especially and North Sulawesi Province in general. On various literature discusses the public financing, tax is the main source of payment of government spending. As noted by the Kaho (1990), tax is the transition of wealth from the people to the state coffers to pay for routine expenses and surplusnya used for public saving which is the main source in membiayai public investment. The purpose of tax assignment is to redirect economic resources control from the required to the state in terms of use or transfer to another taxpayer . ³³³⁴

Restaurant tax is a tax on the services restaurants. Restaurants are the place of eating food and drinks provided by collected for payment (Darwin, 2010: 120). Restaurant is the provider facility and food or drink with free byaran which also includes the house eat, cafeterias, canteen, warung, bar and similar substances including services cuisine/katering [28]. Local Regulation of Bandung City Number 20 Year 2011 explained that the restaurant tax is a tax on the services provided by the restaurant. According to the Regulations of the city of Bandung Number 20 Year 2011, Restaurants Tax object is the services provided by the restaurant. The services provided include restaurants sales services and food or drink consumed by the buyers best consumed in the services or in other places and that does not include restaurants tax object is the restaurant penjulannya values below Rp. 10,000,000 (ten million rupiah per month. According to the Regulations of the city of Bandung Numbe 20 Year 2011, restaurants tax subjects is the personal or agencies that buy food and or drinks restaurants. Taxpayers conference is the individual or body that cultivate the restaurant. Local Regulation of Bandung City Number 20 Year 2011 [9], the basis of tax imposed conference is the number of payments received or should have

³⁰ Diana Beautiful Pertiwi and Evi Yulia Purwanti, '*tax potential Analysis restaurants in the tourist area Anyer Serang district*', 3.1 (2014), 1 of 8 <<http://ejournal-si.undip.ac.id/index.php/jme>>.

³¹ Amelia Cahyadi, '*Separation of local regulations on taxes and the permissions of billboards as an effort to maximize tax revenues*', *law science journal*, 4.1 (2017), 84-103 <<http://dx.doi.org/Doi:h?ps://doi.org/10.22304/pjih.v4n1.a5>>.

³² Nugrahini Kusumawati and Siti Saroh, '*Increased Local Revenues Serang district table . 6 Target and the realization of the restaurant Tax Serang district 2009*', *JBBE*, 7.2 (2014), 27-33.

³³ Alfian Lamia, '*Analysis of the effectiveness and contribution of the analysis of Efektiveness Voting and Contribution's Tax Restaurant , Advertising Tax and Street Lighting Levy District*', *journal Scientific Newsletter Efficiency*, 15.5 (2015), 788-99.

³⁴ Khairunnisa, '*Taxes Hotel And Restaurant taxes as a source of local revenues (PAD)(Case Study : the city of Bandung)*', *Planning Journal region and the City of*, 22.3 (2011), 227-244. P. 835). 229.

received the restaurant. Restaurant tax rate specified by 10% (ten per cent). Main massive restaurant terutang tax is calculated by multiplying the tariff as with the base of the tax imposed. According to the Law - Law Number 28 Year 2009 Article 41 about taxes tax, restaurants restaurant terutang collected in the region where the restaurant is located ³⁵.

In accordance with the Law Number 28 Year 2009 Article 1 number 22 and 23, understanding Restaurant tax is a tax on the services provided by the restaurant. That meant conference is the provider facility and food or drink with free hire, which includes the house eat, cafeterias, canteen, warung bar, and similar substances including services cuisine/catering. Based on the Perda No. 16 The year 2010 about regional taxes, on Article 12 explains the sense of the object of the tax conference is the services provided by the conference covers the food and or drink³⁶ consumed by the buyer, best consumed in the services or in other places. While the subject of the tax is the individual or body that cultivate the restaurant. The Restaurant tax rate when the restaurant with the value of sales above Rp 5.000.000,00 (five million rupiah to Rp 15.000.000,00 (fifteen million rupiah per month quotes of 5 percent (five percent). When the restaurant with the value of sales above Rp 15.000.000,00 (fifteen million rupiah per month quotes by 10% (ten per cent).³⁷

1.2 Formulation of Problems

Now the formulation of problems from this research is how the implementation of tax restaurant in Batam managed to gladly voting by BPPRD Batam City?

1.3 Theory:

Policies: that supports the tax collection of the theory that explains or provide justification giving the rights to the state to collect taxes namely:

1. The theory of Insurance: Countries protect the safety of the soul, property and the rights of the people.
2. The theory of interest: Distribution of tax burden to the people is based on the interests of (E.g. protection) each person
3. Power theory measures: tax burden for all of the people must be the same weight.
4. The theory of prostitutes: basis of justice tax collection is located on the relationship of the people with his country.
5. The theory of the basis of purchasing power: the basis of justice is located on the result of tax.

1.4 Ground-Ground

In the to tax to the community needs to be done based on the way the things which is reflected in the basis of tax collection, according to Mardiasmo (2011: 7), is as follows:

1. The Basis of reside
(The basis of living place): The State entitled to wear the tax on all required Income Tax
The dwelling place in the aquarium
income both from within and from
Abroad.³⁸
2. The basis of the source: Countries
entitled to wear the tax on income
sourced in its region Regardless of the

³⁵ Password Engi Utami, 'Tax Influence Restaurants and Hotel to local revenues the city of Bandung (year 2009-2013)', *E-Proceeding of Management*, 2.2 (2015), 1808-1813. P. 835). 878.

³⁶ Agung Darsono Roro Bella Ayu Wandani Prasetio Princess , Srikandi Kumadji, 'Analysis of tax revenue Hotel, Tax Entertainment Tax, restaurants as a source of Local Revenues (Study On of Regional Income Malang city)', 3.1 (2014), 1 of 8 <Taxation..Studentjournal.Ub.ac.id>. P. 835). 3.

³⁷ Roro Bella Ayu Wandani Prasetio Princess , Srikandi Kumadji. *Ibid.*. p. 835). 4.

³⁸ Windy Megasilvia Mintahari and Linda Lambey, 'Analysis of the restaurant tax contribution to local revenues (Pad) Kabupaten Minahasa Selatan Years', 4.2 (2016), 641-51
<<https://media.neliti.com/media/publications/128118-ID-analisis-kontribusi-pajak-restoran-terha.pdf>>. Hlm.643.

place of stay required taxes.

3. The Basis of nationality: tax imposed is connected with the national anthem of a country.³⁹

2. Research Method

The research method used is the author of the judicial sociological. Data Collection in this research done by qualitative research and use the interview as a source of information. Now the source that is used is the primary data and using the primary data source and secondary also in collecting information.

3. The Discussion

Tax management book in the City of Batam submitted to the office of BP2RD or called with Tax Management Agency incurs a 'area. The Agency is working to manage and to tax where not only 1 types of Taxes but there is a type of the other taxes that are managed by BP2RD. According to the results of the interview with Mr Drs Efrius, M. Ec, Dev Management is not to be contrary to Law Number 28 Year 2009 about regional taxes and levies areas because in this rule will no longer be able to Local Government, Pemko and Pengcap loading taxes outside of which have been specified in the act. The issuance of this rule aims so that the government does not weigh on the community to the tax was clearly based on the rules that they must pay". Evidence paid by businessman book to the community and also to report to BP2RD is evidence of the pay electronic, which evidence pay this electronic followed the development of the days, so that the evidence of the pay that use stamps not used again. Based on the implementation of the previously, in the City of Batam especially on the office BP2RD not only use the regulation, but also use the bylaws and perwako to perform tax. Now the documentation for the formation of the Batam City Budget is as follows:



Figure 3.1 Batam City Budget Information

Answer other from Sir Drs. Efrius, M.Ec, Dev is Restaurant taxes payment for entrepreneur what does open resto or restoran even, made compulsory to pay taxes 10% each consumer buy that eat at restaurant or resto that. Different thing doesn't be given unto entrepreneur that its effort production under 10 million. If there is little entrepreneur that opens canteen, tetapi pemasukan of its effort less than 10 million, therefore Supervisor BP2RD gives chance up to 3 months see effort developing of that little entrepreneur.

4. Conclusion

The conclusion to be drawn from the explanation above is as follows: The implementation of taxes restaurants in the City of Batam managed by BPPRD City of Batam. Usually the supervisors from BP2RD down forbearance to perform pengecekan, and see rekap finance from the seller who required checked by the supervisor of the BP2RD that directly down to the book on when checking.

Thank You

³⁹ And Lambey Mintahari. *Ibid.*. p. 835). 644

1. Directorate General as a warner PDP Grants
2. The Rector of Putera Batam namely Dr Nur Elfi Husda., S.Kom., M.SI
3. Dosen-Dosen Law Science Study Program
4. The Secretary of the BP2RD namely Mr Drs Efrius, M. Ec, Dev
5. Tax Information System Sub Division and incurs a 'District, Suharso, S.Kom

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