Research Paper

Analysis of Restaurant Tax Potential in Original Regional Income (PAD) in Bandar Lampung City

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ABSTRACT

The purpose of this study is to determine the value of the percentage of the tax potential restaurant and the number of restaurant tax contributions to Pad City Bandar Lampung. This research was conducted at the Regional Legal Tax Management Agency (BPPRD) and used the qualitative descriptive analysis method. The sample of this research is the tax revenue of the restaurant in 2019 with the total 691, 2020, 770 restaurants, 2021, 857 restaurants, and in 2022, 1052 restaurants in Bandar Lampung City are listed in the taxes of local restaurant and local bookkeeping housed at Jalan Doctor Susilo No.1 Botar Lampung City. The results found i.e. the potential of the tax restaurant decreased in 2020 post-covid-19 dela. After the Covid-19 Paseta Presentation of the potential of the restaurant tax is always in the very good criteria.

Keywords: Restaurant tac, Potential, Regional Original.

INTRODUCTION

Local tax is a taxpayer personally and is used for interest in the community that develops maximally in a region.

Regional taxes are legitimate revenues paid by citizens to state cash, can be implemented without clear return or instance, and is used to pay public or regional expenditures. (Fitriano & Ferina, 2021).

Taxation is a local tax area to service including food and drinks enjoyed by consumers, both of the services or from outside. (Cristian & Pogoh, 2022).

The local tax offers great potential for regional revenue. With the implementation of regional autonomy which is one of the means of cost of the needs in the region's financial. The increase in pad can be done raising the efficiency of collection by optimizing the potential, and increases the efficiency of local resources and potential infrastructure sufficient to collect taxes.

There are several obstacles in collecting results from local taxes in Bandar Lampung City, there is a WP not obeyed local tax payments on the restaurant business run by taxpayers, directing tax officers to comply with local regulations in Bandar Lampung City. If the taxpayer remains violating the provision, the tax officer will seize the location of the restaurant and if the taxpayers adhere to taxation on time on, will receive the restaurant tax form for the month running.

Taxpayers adhere to regulations in the city of Bandar Lampung City which will form the original income of region in the city of Bandar Lampung to increase the potential of the local economy and submit benefits to the government and the citizens in areas such as bridge and road construction. The facility used in the city park, the creation of new jobs, development, and government benefits. Tax Terraces also means one of the origin of funding budgets of the government's revenue to carry out the work event. This restaurant tax is interesting to carefully because of the part of the region's finances for the implementation and development of the area to achieve regional autonomy. The many

restaurants in the city of Bandar Lampung have the eternity of the economy and the opportunities associated with. (Leslari, 2019) In March 2020, the preaching of the deployment of the New Corona virus (COVID-19) which drew the community. In order to minimize the spread of new Corona virus infections, the Regulation of Announces the application of Lockdown in the city of Bandar Lampung. The way by closing some of the entrance of the road in Lampung and asking the community not too close to denying from transmission. This happens when the bullets of Corona (COVID-19), which is affected in the application of lockdowns such as crowded and adopted physically, to sales in the tourism sector. On the sale of tourism industry and the restaurant department. Sales descending on the catering industry or restaurant at the view on Table 2.

Tabel 1. Number of restaurants in Bandar Lampung City

Year	Number of Retoran
2019	691
2020	770
2021	857
2022	1052

Sumber: BPPRD 2023

The availability of restaurants in Lampung Province in 2019 amounted to 691, by 2020 the number of restaurants rose to 770 compared to the previous year amounting to 691 restaurants. In 2021 the number of restaurants amounted to 857, and in 2022 the number of restaurants in Lampung Province was increased by the number of restaurants reaching 1052.

The tax restaurant as a potential revenue area to be optimally managed, because in the tax receipt of the restaurant then tax performance will be better, regarding the regional tax is one of the original origin of regional income, the increase in potential region will also impact on increased regional revenue then this study provides that tax restaurant can experience early growth of regional revenue. The more potential obtained the higher the potential received the local area.

The development of restaurants in Bandar Lampung City Region is increasingly rapid at the timezone, as a result consequently Taxes of Taxes at Bandar Lampung City is getting high rapidly to encourage the growth of the city of the city of Bandar Lampung. The purpose of this study is to identify the percentage of restaurant tax potential on the original income region. By 2023, the number of restaurants has been higher by 20% compared to the previous year.

LITERATURE REVIEW

Taxes are an important cost for the state, which are borne by the people who are immediately directed to carry out state administrative tasks, with legal obligations to pay for the benefit for free.

Authentic of local government is to be able to meet the needs of its budget in order to implement the construction of a pre-region, then it is that the Government shall maximize its potential to raise the income of a region.(Muktar, 2020)

Regional revenue is the income of the local taxes, the levies, and management of individual wealth.(Sri Mulyani et al., 2022)

Taxpayer Goals

Taxpayers play a role in creating wealth through tax revenues used effectively for the benefit of the community. The purpose of distributing revenue by taxes is to create a favorable economic condition for citizens, meet the conditions to improve the country's economy and others.

Tax restaurant

Taxes of the restaurant become mistaken one potential regional revenue that must be managed optimally and well affect in regional revenue. There is one type of tax that has potential and continues to grow as the increased business use of the leisure.(Amin, 2023).

The restaurant is a system that offers food and drinks such as cafes, canteen, dining stalls, and more.(Fahreja et al., 2019) .

The restaurant is a system that offers food and drinks such as cafes, canteen, dining stalls, and more.(Anggriawan et al., 2023)

Tax Potential

The potential for restaurant tax revenue is a force in an area that generates a certain amount of income. The restaurant tax potential is referred to as a tax rate that generates the economy for all its resources and has the opportunity to collect all the tax revenue that will be generated from regional products,(lestira, 2022).

Restaurants are divided into two groups, namely food service where they operate only to sell food to support their main activities and are usually classified as non-commercial. And conversely, commercial foodservice aims to sell food and make a profit as its main operational priority. (Fahreja et al., 2019)

Local tax

Regional taxes are very important for regional development, such as the construction of roads, bridges, schools and hospitals, financed by regional taxes, (Pemungutan et al., 2022)

Regional tax is a potential obligation of a person that is owed on a legal basis without direct compensation, so that it is used for the benefit of the community and the peace of regional residents.(Andala barusman.,2021).

Locally-generated revenue

Regional income is a right given to regional self-government as the value of wealth during the relevant year period.(Yonita & Aprilyanti, 2022)**.**

Regional income is income earned by a region and is taken according to regional regulations in accordance with regional income,(Fitriano & Ferina, 2021)

Benefits (PAD)

The main advantage of regional original income is that it is a strategic national macro policy and allows us to witness the important process of regional empowerment through decentralization of government. Apart from that, regional original income has benefits, namely, to increase strong regional economic development, it can strengthen regional economic potential, speed up the building process rural areas to strengthen communities and the quality of local human resources in accordance with regional potential and local interests by providing adequate education systems, encouraging development in a region based on the principles of decentralization and regional autonomy.

Sources of Original Regional Income

Regional governments in developing a region need to be more alert in financing activities in each budget.

Like countries and regions, all governments have goals and responsibilities for the welfare of their people through regional development. Sources of regional income are restaurants, cafes, billboards, street lights and illegal regional taxes.(Pratiwi & Nurdiawansyah, 2019)

MATERIALS & METHODS

Types of research

This research uses a qualitative descriptive analysis method, which is carried out by collecting data and facts found in the field and then analyzing the data to be interpreted on the basis of existing theory.

This research was conducted at BPPRD Bandar Lampung City to obtain data on restaurant taxes. This research uses data available in the field.

Data Types and Sources

The data to be taken is secondary data. Secondary data is data that has been collected from the BPPRD during this research.

Data collection is the first and most important step in research because the purpose of research is to obtain data. If researchers don't know how to collect data, they won't get data that meets established standards.

There are two data collection techniques used in this research, namely:

1. Observation method

Direct observations were carried out to collect restaurant tax data at BPPRD Bandar Lampung City as a research subject.

2. Documentation Method.

The documentation method is looking for data or variables in the form of notes, newspapers, and using archival documentation or office records.

Data analysis

Data analysis is organizing the results of observation data, field notes, and documents by classifying data into categories, breaking it down into units, organizing it into patterns, and selecting what is important and what needs to be investigated and processed. (Saputri, 2022)

The steps taken by researchers when conducting analysis are:

1. Descriptive analysis, or descriptive statistics are statistics that are used to analyze data by describing and presenting results when collecting data, without implying a conclusion that can be accepted by the general public, or theory. The research aims

to provide a complete picture of the potential tax percentage.

2. Calculation analysis of potential restaurant tax to PAD by comparing the results of restaurant tax revenue with local original income which determines how high the potential restaurant tax revenue is realized in percentage of PAD, the higher the potential for increasing regional income.

To calculate potential restaurant tax in PAD, you can use the formula below:

$$\text{Presentase potensi pajak resto} = \frac{\text{penerimaan pajak restoran}}{\text{total penerimaan PAD}} \times 100\%$$

RESULT

The following are the results of research conducted at BPPRD Bandar Lampung City, namely:

Table 2. Target and Realization of Regional Original Revenue

year	Target	Realization	Percentage (%)
2019	Rp. 100.000.000.000,00	Rp.83.180.904.978,00	83,18
2020	Rp.100.000.000.000,00	Rp.62.729.747.887,60	62,73
2021	Rp.100.000.000.000,00	Rp.73.599.511.121,00	73,60
2022	Rp. 95.000.000.000,00	Rp.101.352.212.240,00	106,69

Sumber: BPPRD 2023

Restaurant tax is one of the potential revenues that must be taken optimally. With an increase in restaurant tax revenue, regional tax performance will increase. Both increasing regional taxes will have an impact on the potential for regional taxes, which shows that restaurant taxes will affect regional income growth. The greater the possibility of restaurant taxes being received in regional income.(Biringkanae & Tammu, 2021)

If measured based on the category of Minister of Home Affairs Decree No. 690,900,327, in (Keintjemetal., 2021) we can see in table 2, that the presentation of PAD realization is in the very poor category because it can be seen in the year-on-year presentation even though there has been a decline in realization, which in 2019 was worth Rp. 83,180,904,978.00 and in 2020 there was a decrease of Rp.

62,729,747,887.60 in 2021 there was a slight increase of Rp. 73,599,511,121.00, and in 2022 the realization increased to Rp. 101,352,212,240.00 and the percentage has also increased Very good. In 2023, there is an illustration of the potential for restaurant taxes from January to November which will greatly influence regional income, which is very much higher than the previous year so that it can help the economy and regional development of Bandar Lampung City.

Discussion and findings

Formula for potential restaurant tax percentage

The calculation is as follows:

1).Year 2019

   2019 = x 100%

      = 1,446 %

2).Year 2020

   2020 =

$$= 1.106 \%$$

3). Year 2021

$$2021 = \times 100\%$$

$$= 1.166 \%$$

4). Year 2022

$$2022 = \text{x } 100\%$$

$$= 1.187 \%$$

Table 3. Taxation restaurant retrieis on Pad

Year	Taxation Receipt	Reception Pad	Potential percentage (%)
2019	Rp.120.337.579.945,00	Rp. 83.180.904.978,00	1, 446 %
2020	Rp. 81.467.205.048,00	Rp.62.729.747.887,60	1, 106%
2021	Rp.85.880.409.709,00	Rp.73.599.511.121,00	1,166 %
2022	Rp.152.342.407.078,00	Rp.101.352.212.240,00	1,187 %

Sumber: BPPRD 2023 (Data diolah)

a is measured based on the category of Minister of Home Affairs Decree No. 690,900,327, in (Keintjem et al. 2021) the potential restaurant tax every year is always in very good criteria, only in 2020, the potential decreased. In the table above, the percentage of potential restaurant tax in the Bandar Lampung City area fluctuates every year . In 2019 the potential value of restaurant tax was 1.446% with PAD reaching as high as Rp. 83,180,904,978.00 and in 2020 it decreased so that the potential value of restaurant tax in the city of Bandar Lampung became 1.106% and the achieved PAD decreased to Rp. 62,729,747,887.60 and in 2021 the potential value experienced quite an increase from the previous year of 1.166% with PAD reaching IDR 73,599,511,121.00 and in 2022 this potential showed increasing growth from the previous year of 1,187 and Regional Original Income (PAD) of IDR 101,352,212,240.00 in 2022 is a potential and PAD that has increased very optimally, so that the potential for restaurant taxes on regional income is recorded to be very good and has increased since the Covid-19 outbreak in 2020 has decreased, but after that year From year to year there is another increase in potential restaurant taxes in the region.

Dapat kita lihat pada table 2, pada realisasi dengan target pendanaan dari pendapatan restoran telah dilaporkan sangat baik dan potensi pajak yang besar dalam pemda.

CONCLUSION
Based on data analysis and discussion by analyzing the percentage of restaurant tax potential in the Bandar Lampung City area, it was concluded that tax potential is one of the strengths in the Bandar Lampung City area in terms of regional income in a certain amount. You can attach it. This can be seen from the restaurant tax revenue ratio in Tax potential was recorded as very good, although in 2020 there was a potential reduction in the impact due to the previous pandemic, but in 2021 the tax potential began to increase rapidly until 2023. Now.

SUGGESTION
Based on the results of the analysis and conclusions that have been discussed in this research, the advice that can be given is the need for more optimal management of regional income, especially regional taxes, namely in the restaurant tax section in the Bandar Lampung City area. The decline in potential restaurant tax revenues was caused by the Covid-19 disaster that occurred in 2020, therefore the Government in Bandar Lampung City needs to improve and reorganize the potential revenues of an area, so that in 2022 restaurant tax revenues begin to increase. in the notes from the city government and in 2023 the government will try to maximize it again so that the potential in the city of Bandar Lampung is better

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