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The Innovation Breakthrough in Digital and Disruptive Era
Implementation of Restaurant Tax Policy at Anugerah Restaurant Leilem Village Minahasa Regency

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ABSTRACT

In this study it shows that taxpayers do not pay taxes, because initially the turnover decreases so they do not pay taxes, for employees who are in charge of collecting taxes are also less assertive in collecting taxes and the taxpayers lack understanding about taxes because taxpayers prefer to open their business rather than participate in socialization. For the tax due limit, the Anugerah restaurant has exceeded the limit because the last tax payment for the grace restaurant is in 2021, the restaurant should have been temporarily closed according to the regent's regulation Minahasa Regent Regulation Number 6 of 2011 Concerning the System, Procedures and Sanctions for Collection of District Taxes Minahasa, and suggestions for supporting tax collection facilities are not functioning properly. For Enforcement of Sanctions at the Anugerah restaurant, it is not yet firm because it has only arrived at the first warning letter, if you look at Perbup number 6 of 2011 the restaurant has been temporarily closed because it is appropriate terms of temporary suspension of business, from the results of the study it was found that the implementation of restaurant taxes in Anugerah restaurants was not going well because they were no longer paying taxes and the regent's regulation policies were not going well because employees were not strict in giving sanctions to Anugerah restaurants.

Keywords: Policy Implementation, Tax Restaurant, Minahasa Regency

1. INTRODUCTION

Lumingkewas Policy implementation is the implementation of policies that have been determined. Policy implementation deals with various efforts in the form of activities directed at realising policies through certain programs. Public policy implementation is the process of implementing policy decisions [1] “Implementation of public policy is the implementation of policies decided through the formulation of public policy by the government which is authorised to formulate public policy. Implementation of public policy is important because public policies that have been formulated will be seen as meaningful when implemented as the desired goals and objectives of policy formulation.”[2]. Communication and coordination where this communication facilitates the implementation process of a programme. [3].

There are several variables that affect the success of policy implementation according to Albab, namely: Policy standards and objectives. The existence of standards from the objectives of a policy can determine whether the policy will be successful, but on the other hand, if a policy does not have standards and objectives, it will be difficult to implement the policy.

Therefore, standards and targets must be clear and measurable so that policies can be implemented properly. Clear and measurable standards and targets are intended so as not to cause multiple interpretations and conflicts among implementers. Resources and non-human resources are supporting elements of the process of implementing a policy so that it can run well. Communication, the existence of good and correct communication and socialisation to implementers can make a policy run well and succeed so that policy implementers can know what to do. Disposition, implementers must have properties that tend to disposition. Because implementing policies as desired by policy makers must have a good disposition.

Policy is a program that includes facilities and infrastructure created by an organisation or public institution that requires application and
goals to the general public by considering various things that hinder and support it [4].

Taxes are a source of State revenue, as well as a source of financing national development, with the aim of increasing prosperity for the country, especially the community.

Since taxes are needed to finance the expenditures of both the central and local governments, taxes in our country have evolved into compulsory levies based on legislation and imposed by the central and local governments on each individual. Of course, the prosperity of the nation, both in terms of development, is the goal of this expenditure. Community support, among others.

Based on the understanding of taxes, it was found that there is a restaurant in Leilem III Village, namely RM Anugerah, which is registered as a restaurant taxpayer, has not paid taxes according to data from the Minahasa Regency Regional Revenue Agency that the Anugerah restaurant last paid in 2021, in 2022 until now the restaurant has never paid their taxes, initially the taxpayer did not pay taxes because turnover or income decreased.

Tax policy is a source of money for the government as well as a means of financing national development aimed at increasing the prosperity of the country, especially its citizens. Taxes in our country have evolved into compulsory levies based on laws and regulations imposed by the central and local governments on every citizen as they are required to support state expenditure, both federal and local governments. Of course, the purpose of this investment is to ensure the prosperity and progress of the country, among others, community support.

Based on the definition of tax, it was found that there is a restaurant in Leilem III Village, namely RM Anugerah, which is registered as a restaurant taxpayer, has not paid taxes according to data from the Minahasa Regency Regional Revenue Agency that the Anugerah restaurant last paid in 2021, 2022 until now the restaurant has never paid their taxes, initially the taxpayer did not pay taxes because turnover or income decreased. In Minahasa Regency Regional Regulation Number 1 of 2018 concerning Amendments to Minahasa Regency Regional Regulation Number 1 of 2018 concerning Amendments to Regional Taxes, as one of the potential sources of local revenue in order to

From the results of interviews with taxpayers, the owner of Anugerah restaurant, namely Mrs Kathrine Ering, that the income of Anugerah restaurant every month ranges from Rp.3,000,000 (three million rupiah) - Rp.5,000,000 (five million rupiah) per month. (Interview 20 March 2023).

From the results of the interview above with Anugerah restaurant taxpayers, they should have to pay tax because the restaurant's monthly income is in accordance with existing regulations, namely in Minahasa Regency Regional Regulation Number 1 of 2018 concerning Amendments to Minahasa Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes Article 5 paragraph 4, which does not include Restaurant Tax Objects if the turnover or income of the restaurant is less than Rp. 1,500,000.00 (one million five hundred thousand rupiah) per month. The collection of restaurant tax is through a sales note that contains 10% tax but for Anugerah restaurant does not use a note, so the determination of the tax that must be paid by the restaurant is Rp.200,000 (Two hundred thousand rupiah) information from Mr Maksimus Kaunang, Se as the Penetapan & Registration Section.

Realising a tax-paying society is not an easy task. This is only possible if the community and the government are both aware of their respective civic obligations. The community must be aware of their responsibilities to the state, among others, paying taxes in accordance with the law, while the government is obliged to provide indirect rewards to citizens who pay taxes, among others, by establishing facilities and infrastructure that are not used for personal gain but for the benefit of all. Funds are a very important component in carrying out national development as a source of financing for growth [6].

Attracting potential revenue to support development is one method of financing it. To develop the region, local governments need an endless supply of money. Funding for government and regional development comes from local revenue, especially from restaurant taxes, in order to encourage the creation of true, dynamic, harmonious and responsible regional autonomy. The Regional Revenue Agency of Minahasa Regency is in charge of implementing and collecting restaurant tax. One type of tax managed by the Regional Revenue Agency of Minahasa Regency is restaurant tax. Restaurant tax is regulated in Regional Regulation Number 1 of 2018 concerning Amendments to Regional Regulation of Minahasa Regency Number 1 of 2011 concerning Regional Taxes, as one of the potential sources of local revenue in order to
finance development activities.

Based on the description above, the author is interested in conducting further research on the Restaurant Tax of Anugerah Restaurant in Minahasa Regency, especially regarding the policy of Regent Regulation No.6 of 2011 Article 5 Paragraph 6 concerning Temporary suspension of Restaurant and or Jasaboga / Catering activities / businesses as referred to in paragraph (5) will be revoked if the taxpayer has paid / deposited the tax owed plus a fine, and poured in a proposal with the title: "Implementation of Restaurant Tax Policy at Anugerah Restaurant, Leilem III Village, Minahasa Regency".

2. RESEARCH METHOD

The research method used in this research is a qualitative research method using a descriptive analysis approach that aims to describe systematically, factually and accurately about the facts and characteristics of a particular area[7]. Qualitative descriptive research tells and interprets data relating to the situation that occurs, attitudes and views that are symptomatic in society, the relationship between variables, the conflict between two or more conditions, the effect on a condition, the difference between facts, and others[8]. In this case, the researcher focuses on how the implementation of the policy of Perbub No.6 of 2011 Article 5 Paragraph 6 concerning Temporary suspension of activities / businesses of Restaurants and / or Jasaboga / Catering, has been implemented in the Anugerah Restaurant in Leilem III Village.

3. RESULTS AND DISCUSSION

In this study, the data obtained is data from interviews, namely in the form of questions and answers between researchers and informants and other documents that support this research. The data presented is closely related to the research focus studied by the researcher, namely regarding the Implementation of Restaurant Tax in Leilem III Village, Minahasa Regency by conducting interviews with various related parties.

Interviews were conducted with informants who were then described through words, behaviour and attitudes. As informants who are asked for information are parties who can provide information about the Implementation of Restaurant Tax in Leilem III Village, Minahasa Regency. The interviews were conducted to the Head of the Billing Division at the Minahasa Regency Regional Revenue Agency, namely Iwan Erker Aguw, S.Kom and their Billing Executors who were directly in the field with the head of the field related to the implementation of Billing, namely Imanuel A. Kotambunan, Se and Joudy Glendy Pangkong and Taxpayers of Anugerah Restaurant in Leilem III Village, Mrs Kathrine Ering.

The reference that becomes the benchmark for the implementation of restaurant tax in Leilem III Village, Minahasa Regency which is the basis for the implementation of restaurant tax collection in Minahasa Regency Regional Regulation Number 1 of 2018 concerning Amendments to Minahasa Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes, Article 5 Restaurant Tax.

The policy issued by the Regent in the Minahasa District Regulation number 6 of 2011 concerning the Minahasa District Tax Collection System, Procedures and Sanctions article 5 on Restaurant Tax paragraph 6 Temporary suspension of Restaurant and or Jasaboga / Catering activities / business as referred to in paragraph (5) will be revoked if the taxpayer has paid / deposited the tax owed plus a fine, has not been applied in restaurants in Leilem III village that have not paid taxes, Thus, to find out how the policy of Minahasa Regent Regulation number 6 of 2011 in the Minahasa Regency Regional Revenue Agency, there are several questions that have been asked to the head of the billing field and taxpayers who are focused on taxpayers who do not pay taxes, tax maturity and enforcement of sanctions Then from the results of the interview the researcher attached the results of the interview in the form of questions and answers.

The Minahasa Regency Regional Revenue Agency is located at Jl. Kembuan Satu no. 54, Kec. Tondano Utara, Kab. Minahasa, North Sulawesi. In 2007 until 2015 the agency merged with finance to become the Office of Financial Assets and Revenue Management. Then in 2015 separated from finance to become the Regional Revenue Agency until 2016, after that in 2017 in accordance with Regional Regulation Number 4 of 2016 concerning the Establishment and Structure of Regional Apparatus of Minahasa Regency changed to the Regional Tax and Retribution Management Agency until 2021. Then continued in 2021 changed to the Regional Revenue Agency in accordance with Minahasa Regency Regional Regulation Number 1 of 2021 concerning the Establishment and Structure of Regional Apparatus of Minahasa Regency until now.

3.1. Taxpayers Do Not Pay Tax

The Regional Revenue Agency of Minahasa Regency conducts socialisation to restaurant taxpayers every year. The need for socialisation is carried out because the restaurant tax collection system here is with a self-assessment system and an Official Assessment System.

According to Mansury that the Self Assessment System (Self Tax Calculation System) and Official Assessment System (Collection with Determination System) is a method of tax collection where the taxpayer is responsible for determining the amount of tax owed. In this method, taxpayers must actively calculate, calculate, deposit, and report their own taxes. Unless the taxpayer violates the
regulations, the Fiskus does not interfere in the calculation of the calculated tax amount. Thus, the taxpayer's initiative to move and dominate the role determines the success or failure of tax collection, but the tax apparatus still has a role in the event that the taxpayer violates the law, while the Official Assessment System is a tax collection system where the collector or tax apparatus has the power to determine the amount of tax owed by a person. In this case, the taxpayer is passive, waiting for the decision of the tax authorities; the new debt arises when the authorities have issued a tax assessment letter. Because tax officials lead in activities and play an important role, the success or failure of tax collection depends on them.

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Henceforth, the Regional Revenue Agency of Minahasa Regency made direct contact by extending invitations to restaurant taxpayers. Indoctrination is conducted to sensitize restaurant taxpayers. For example, the informant said that he had received socialisation from the Regional Revenue Agency of Minahasa Regency, so until now he has continued to pay taxes.

According to Edward III in Langkai, Policy Communication must be communicated related to the policy and the community, both those who are targeted and those who are not targeted by the policy. In connection with the delivery of information about taxes carried out by the Regional Revenue Agency of Minahasa Regency, to Anugerah restaurant taxpayers who have not paid taxes, namely the provision of invitation letters for socialisation about taxes, but for direct education in related restaurants, namely Anugerah restaurants, it is lacking so that taxpayers prefer to open their restaurants rather than come to the tax socialisation place. So that the socialisation has not covered restaurant taxpayers registered at the Regional Revenue Agency in Minahasa Regency, especially Anugerah restaurants [10].

Communication carried out by policy implementers, namely the Minahasa Regency Regional Revenue Agency to Anugerah restaurant taxpayers, is only in the provision of socialisation letters at the time of giving the letter does not include education about taxpayers, so that when delivering information about taxes, Anugerah restaurant taxpayers prefer to open their restaurants rather than attend socialisation about taxes carried out by the Minahasa Regency Regional Revenue Agency.

3.2. Due Date of Tax Payable for Anugerah Restaurant

Based on the results of the interview, the Anugerah restaurant taxpayer has not paid taxes from the beginning of 2022 until now and according to the existing regulations, namely Perbub No.6 of 2011 System, Procedures and Sanctions for Collecting Regional Taxes in Minahasa Regency Article 5 Restaurant Tax, the due date for tax payable is 30 days [11].

One aspect that needs to be considered when implementing a policy is the availability of resources [12]. This is conveyed according to Edward III in Langkai so that policy implementation runs effectively, it must pay attention to factors such as the availability of resources Policy implementation requires the availability of qualified or competent resources in accordance with policy objectives. According to Laswell and Kaplan in Ibrahim and Supriatna argue that "Public policy is about goals, values and social practices that grow and develop in people's lives. This axiom identifies that public policy as a policy should not conflict with the values that exist in society. If public policy is contrary to the values of society, the public policy will experience difficulties in its implementation. Conversely, a public policy that fulfils the values that develop in society will be easy in the public policy process and especially in its implementation"[13].

One of the factors that influence policy implementation is human resources. Human resources are needed who have the responsibility and authority to implement the policy. According to Albab, human resources and non-human resources are supporting elements of the process of implementing a policy so that it can run well. The Regional Revenue Agency of Minahasa Regency has sufficient human resources. Data on the number of employees in the Regional Revenue
Agency of Minahasa Regency is 85 human resources where 35 men and 50 women occupy each position. From the total number of 49 employees, in terms of the quantity of employees owned by the agency in performing its duties is sufficient and adequate, for the field of billing the number of human resources available is 12 people. While the composition of employees based on education in the Regional Revenue Agency of Minahasa Regency, from a total of 85 employees, the most dominant are S1, SMA graduates and the remaining 4 people have an educational background at the college level, namely S2.

This has a positive impact on good administrative skills, regarding energy, thought and time in the implementation process of restaurant tax collection. The availability of resources in the Regional Revenue Agency of Minahasa Regency is adequate in terms of number and professionalism in implementing the restaurant tax collection policy, but for the field of collection that deals directly with taxpayers who have not paid taxes for the existing number of 12 people, it can be said that each HR has understood their respective tupoksinya but in the implementation in the field there are often some HR who still look stiff when collecting and also when collecting various types of taxes at once it will be overwhelmed if only 12 people do the collection.

The human resources owned by the Minahasa Regency Regional Revenue Agency are adequate both in terms of quantity and quality in implementing the restaurant tax collection policy, although there are still some human resources who in the implementation in the field have not fully run well or there are still those who are rigid in carrying out tax collection.

Infrastructure plays an important role in policy implementation. Policy implementation will not succeed without supporting facilities, even though the implementer has enough people, knows what to do, and has the power to carry it out. The performance of government officials in providing services according to applicable regulations will increase if infrastructure resources are adequate and meet the needs.

The infrastructure facilities owned by the Minahasa Regency Regional Revenue Agency can be seen from an interview with Mr Irwan Erker Aguw, S.Kom as the Head of the Billing Division, for infrastructure facilities to support restaurant tax collection activities, namely supporting facilities, namely computers, printers, Atk and official vehicles, initially there were supporting facilities for tax collection, namely online payments but because they were deemed ineffective, online payments were no longer applied and also for infrastructure there are official vehicles such as office cars but for now office cars cannot be used so when collecting taxes employees use private vehicles other than office motorbikes.

Based on the explanation above, it can be concluded that the supporting infrastructure in an effort to support the implementation of restaurant tax collection has been implemented by the Minahasa Regency Regional Revenue Agency. This can be seen from the provision of supporting facilities such as computers, printers, Atk and official cars that are used to improve the quality of public services, although there are several supporting facilities and infrastructure such as online payments and office cars, which are currently not carried out for online payments because they are considered ineffective and for office cars cannot be used because they are borrowed in other offices.

3.3. Enforcement of Sanctions

In the implementation of a policy, it must be accompanied by legal sanctions, sanctions against restaurants that have not paid taxes are contained in Perbup No. 6 of 2011 System, Procedures and Sanctions for Collecting Local Taxes of Minahasa Regency Article 5 Restaurant Taxes [14], which legal sanctions will be a determining factor in the implementation of a policy. This is because the existence of a legal sanction can make people comply with the policies made, but there are also those who carry it out because they do not like to be said to be breaking the rules. Thus it can be said that the existence of legal sanctions can bring a policy towards a better direction if the legal sanctions are implemented firmly and consistently.

Based on the results of interviews conducted that Based on the results of interviews that the Minahasa Regency Regional Revenue Agency, especially the field of collection in the implementation of restaurant tax in Anugerah restaurants so far, there is indeed a legal basis and legal sanctions but from the field of collection only up to giving the first warning letter, even though according to the results of interviews with officers in the field of collection and also taxpayers that Anugerah restaurants have not paid taxes from 2022 onwards. Because according to the taxpayer the turnover decreased so in the beginning of 2022 the taxpayer did not pay taxes and finally gave a warning letter but only giving a warning letter there was no further explanation from the officer what the taxpayer had to do, from the field of billing only gave up to the first warning letter even though if you follow the rules in Perbup No. 6 2011 Local Tax Collection System, Procedures and Sanctions of Minahasa Regency Article 5 Restaurant Tax, the Anugerah restaurant has been temporarily closed because it has not paid taxes but the enforcement of sanctions in the restaurant has only reached the first warning letter.

In reality, the legal sanctions contained in Perbup No. 6 Year 2011 System, Procedures and Sanctions of Local Tax Collection of Minahasa Regency Article 5 Restaurant Tax. As a result, the administration of restaurant tax collection has not
run optimally and has not provided a deterrent effect to the community. Taxpayers who fail to pay taxes are the result of the lack of tenacity of the Regional Revenue Agency in enforcing the applicable sanctions.

4. CONCLUSION

Based on the research data and discussion as presented and described in the previous chapter, the researcher concludes that the Implementation of Restaurant Taxes at Anugerah Restaurant, Leilem III Village, Minahasa Regency is still not optimal, supported by information data that researchers get:

1. Taxpayers Do Not Pay Tax

Socialisation has not gone well because even though it has transmission, clarity of information, but the consistency of information delivery is still missing because there are still taxpayers who are not given education directly when giving a socialisation invitation letter so that Anugerah restaurant taxpayers prefer to open their restaurants rather than come to attend socialisation. This causes a lack of understanding of taxes which results in taxpayers not obeying taxes, taxpayers do not know that there is an online payment system that makes it easier for taxpayers to pay taxes.

2. Due Date of Tax Payable for Anugerah Restaurant Employees owned by the Minahasa Regency Regional Revenue Agency are not assertive in tax collection at Anugerah restaurants and often lack of collection employees in the field if collection is throughout the Minahasa Regency, as well as supporting advice in an effort to support the implementation of tax collection is not functioning properly if the infrastructure is functioning properly, tax collection will be easier to do....

3. Sanction Enforcement

In reality, the enforcement of legal sanctions has never been applied in the collection of restaurant taxes, so that taxpayers who do not pay taxes still open their restaurants, because the Regional Revenue Agency, especially the billing sector, is less assertive in applying applicable sanctions, so that the implementation of restaurant tax collection has not run optimally and does not have a deterrent effect on the community, so for the implementation of restaurant taxes in Anugerah restaurants, it is not going well and also the policy of the Perub is not in accordance with the law [15].

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REFERENCES