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THE EFFECTIVENESS OF HOTEL AND RESTAURANT TAX REVENUE ON BADUNG PAD DURING COVID 19

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Abstract: The COVID-19 pandemic has affected Bali tourism especially Badung Regency. This certainly has an impact on the local tax revenues, such as Hotel Tax and Restaurant Tax, where Hotel Tax and Restaurant Tax are local taxes which are one of the supporting factors for Local Government Revenue (PAD). Efforts to increase PAD can be done by optimizing the review and exploration of regional financial potential. The better the tax management, the greater the regional ability to increase sources of development financing. This study aims to analyze the effectiveness of Hotel Tax and Restaurant Tax revenue on the PAD of Badung Regency during the COVID-19 pandemic. The secondary data used are target data and the realization of Hotel Tax and Restaurant Tax revenue for Badung Regency in 2020 and 2021, where the data is obtained through the website of the Badung Regency Regional Revenue Agency and the Central Statistics Agency of Bali Province, then analyzed using effectiveness analysis, which is then analyzed its contribution to the PAD of Badung Regency. The results showed that the effectiveness of Badung Regency Hotel Tax receipts during the pandemic decreased, even becoming ineffective in 2021, and its contribution to PAD during the pandemic was also relatively low. The effectiveness of Badung Regency Restaurant Tax receipts decreased during the pandemic, but could increase in 2021, and the 2020 PAD Hotel Tax contribution was classified as less, then decreased in 2021 to significantly less contribute to Badung Regency's PAD.

Keywords: Hotel Tax, Restaurant Tax, and PAD

Introduction

Local Government Revenue is useful to assist the government's expanding work and development (Ariyanti et al. , 2020). Local Government Revenue is a major power possessed by local governments in carrying out regional development (Nababan and Putra, 2018). The potential of the region to promote development finance sources increases with improved tax management (Rosmawati and Rizqiah, 2019). According to Mardiasmo (2018), local taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive under the law by not getting direct compensation and are used for regional needs for the greatest prosperity of the people. Local taxes have bound individuals or entities with existing laws, where these are intended to finance local government expenditures and regional development (Suandy, 2014). Hotel tax and restaurant tax are one of the local taxes that have the potential to be developed (Mahardika, 2015). The potential for local taxes is the ability of the regions to generate taxes in a state of 100 percent (Nasir et al. , 2017). According to research by Azhari et al. (2021), the higher the region capita income, the higher the potential income in that area. Effectiveness is used to assess the relationship between the performance of tax collection with the goals that have been set, the higher the potential income in the area. Assessing tax collecting performance in respect to established goals is done through effectiveness (Primahadi and Kurniawan, 2021).

The advance development in Badung Regency as one of the regencies in Bali cannot be separated from the tourism sector, where this sector is the biggest contributor to Local Government Revenue. In addition, this district has created a tourism attraction based on the cultural activities of its people (Mahadewi, 2019). Precisely in December 2019, an event that shocked the world, the corona virus or COVID-19 which originated from Wuhan, China. The first case in Indonesia was discovered on March 2, 2020 announced by President Joko Widodo (Putri, 2020). Since the COVID-19 pandemic, Badung has experienced a decline in tourist visits due to restrictions on the entry of international tourist arrivals, as a result many restaurants and hotels that are generally busy have become deserted. According to the Central Statistics Agency of Bali Province, there was

an increase in the number of hotels in Badung Regency, from 289 units in 2020 to 308 units in 2021. It was different with restaurants that were observed to experience a decline, which initially had 823 units in 2020, decreased to 728 units in 2021.

Based on data on targets and realization of regional taxes from 2020 to 2021, sourced from the Badung Regency Regional Revenue Agency, it was observed that the hotel tax decreased in targets and realization in 2020 and 2021. This also occurred in the target and realization of restaurant tax revenues which decreased in 2020 and 2021. Based on this, this research is located in Badung Regency with data for 2020 and 2021 discussing the Effectiveness of Hotel and Restaurant Tax Revenue in Badung Regency during COVID-19. The data used are in 2020 and 2021, with the aim of being able to adjust to the conditions of COVID-19 that entered Indonesia in 2020.

5 Method

This research used qualitative descriptive method. Qualitative research is an iterative process in which a better interpretation to the scientific community is achieved by making new significant differences obtained from the suitability of the phenomenon being studied (Aspers and Corte, 2019). Descriptive research aims to document the existence of independent variables in one or more variables without comparing or relating to other variables. This research took place in the Regional Government of Badung Regency from February to July 2022. The research subjects who have shared information in the form of secondary data as support for this research are the Regional Government of Badung Regency and the Central Statistics Agency of Bali Province. The data was collected from the documentation method from the website of the Badung Regency Regional Revenue Agency and the Central Statistics Agency of Bali Province. The object of research here is the target data and the realization of Hotel and Restaurant Tax receipts in Badung Regency during the pandemic in 2020 and 2021.

The research instrument is a tool in collecting data. The researcher acts as an instrument (human instrument) as well as data collector, determines the focus of the research, determines the data source, collects data, checks the quality of the data, analyzes the data, interprets the data, then concludes all the findings. The qualitative descriptive data analysis here is based on the interactive analysis model by Matthew B. Miles and A. Michael Huberman in 1994, where this method aims to understand the formulation of the problem under study. The flow of data analysis based on the theory of Miles and Huberman begins with data collection, then data reduction, data presentation, and ends with drawing conclusions. The formula for calculating effectiveness according to Fitriano and Ferina (2021) is:

$$Effectiveness = \frac{Realization\ of\ tax\ revenue}{Tax\ revenue\ target} \times 100\%$$

The contribution of Hotel Tax and Restaurant Tax to Local Government Revenue can be measured by the formula according to Fitriano and Ferina, (2021) as follows:

$$Contribution = \frac{Realization\ of\ local\ tax\ revenue}{Total\ of\ Local\ government\ revenue} \times 100\%$$

Result and Discussion

1. Effectiveness of Badung Regency Hotel Tax Revenue During the Pandemic Analysis

Effectiveness is used as a measure of the relationship between Hotel Tax and Restaurant Tax collection results in Badung Regency with the target that has been set. The following is a table of the effectiveness of Badung Regency Hotel Tax receipts during the COVID-19 pandemic, with data for 2020 and 2021:

Table 1. The Effectiveness of Badung Regency Hotel Tax Revenue During COVID-19 (2020 - 2021)

Year	Hotel Tax		Effectiveness	Criteria
	Target (Rp)	Realization (Rp)		
2020	1.080.021.553.441	670,803,265,684	62%	Less effective
2021	737,405,508,460	258,041,477,941	35%	Ineffective

Source: Data processed, 2022

The table above shows the effectiveness of Badung Regency Hotel Tax receipts during the pandemic in the last 2 (two) years. In 2020 the ratio of the effectiveness of Badung Regency Hotel Tax receipts was observed to be less effective at 62%, then decreased to ineffective in 2021 at 35%.

2. Analysis of the Effectiveness of Badung Regency Restaurant Tax Revenue During the Pandemic

In addition to the Hotel Tax, the Restaurant Tax also has an impact due to the pandemic. The following is a table of the effectiveness of Badung Regency Restaurant Tax receipts during the COVID-19 pandemic, with data for 2020 and 2021:

Table 2. The Effectiveness of Badung Regency Restaurant Tax Revenue During COVID-19 (2020 - 2021)

Year	Restaurant tax		Effectiveness	Criteria
	Target (Rp)	Realization (Rp)		
2020	420.429.042.736	255.065.894.488	61%	Less effective
2021	137.879.767.566	155.470.551.716	113%	Very effective

Source: Data processed, 2022

The table above shows the effectiveness of Badung Regency Restaurant Tax receipts during the pandemic in the last 2 (two) years. In 2020 the effectiveness ratio of Badung Regency Restaurant Tax receipts is in the less effective criteria of 61%, but in 2021 the effectiveness of Badung Regency Restaurant Tax receipts has succeeded in increasing to very effective by 113%.

3. Analysis of the Contribution of Hotel and Restaurant Taxes to Local Government Revenue in Badung Regency during the Pandemic

Contribution is participation or involvement, in which case the contribution can be in the form of material or action (Fitriano and Ferina, 2021). The following is a table of the results of the analysis of the contribution of Hotel Tax to Local Government Revenue of Badung Regency during the pandemic:

Table 3. Hotel Tax Contribution to Badung Regency Local Government Revenue During COVID-19 (2020 - 2021)

Year	Hotel Tax		Contribution	Criteria
	Local Government Revenue (Rp)	Realization (Rp)		
2020	2,116,974,302,000	670,803,265,684	32%	Fair
2021	1,750,289,219,057	258,041,477,941	15%	Poor

Source: Data processed, 2022

Based on the table above, it can be concluded that the contribution of Hotel Tax to Local Government Revenue during the pandemic is relatively low. In 2020 the contribution of Hotel Tax is quite good with a percentage of 32%, but it will decrease in 2021 to become less contributing with a percentage of 15%. Based on data taken from the Central Statistics Agency of Bali Province, there were 51 foreign tourist arrivals who came directly to Bali Province from January to December 2021, then decreased by 99.995 percent from the previous year, which was 1,069,473 visits. In December 2021, there are no foreign tourists who come directly to Bali. According to the Central Statistics Agency of Bali Province, there is an increase in the number of hotels in Badung Regency, from 289 units in 2020 to 308 units in 2021. Although the number of hotels has increased, if the number of tourists who visit is small, the hotel income will also decrease. With very little income, the hotel business becomes unable to pay taxes, even some hotels have to reduce the number of employees because their income is not enough to pay employee salaries.

The following is a table of the results of the analysis of the contribution of the Restaurant Tax to the Local Government Revenue of Badung Regency during the pandemic:

Table 4. Restaurant Tax Contribution to Badung Regency Local Government Revenue During COVID-19 (2020 - 2021)

Year	Restaurant tax			Criteria
	Local Government Revenue (Rp)	Realization (Rp)	Contribution	
2020	2,116,974,302,000	255,065,894,487. 66	12%	Not enough
2021	1,750,289,219,057	155. 470. 551. 715. 70	9%	Very Poor

Source: Data processed, 2022

Based on the table above, it can be concluded that the contribution of Restaurant Tax to Local Government Revenue during the pandemic is very low. In 2020 the contribution of the Restaurant Tax was classified as less with a percentage of 12%, and decreased in 2021 to a very low contribution with a percentage of 9%. Based on the explanation above, it can be concluded that the effectiveness of Restaurant Tax revenue will increase in 2021, but its contribution to Local Government Revenue will decrease. According to the Central Statistics Agency of Bali Province, the number of restaurants was observed to have decreased, from 823 units in 2020 to 728 units in 2021. The decline in the number of restaurants could affect Badung Regency Restaurant Tax receipts. The low number of foreign tourist visits also greatly affects the income of restaurants in Bali, including in Badung Regency. With very little income, the restaurant business becomes unable to pay taxes, even some restaurants have to reduce the number of employees because their income is not enough to pay employee salaries.

Based on the theory of stewardship, it is assumed that the steward, the Badung Regency Regional Revenue Agency, will make maximum efforts to achieve the target of local tax revenues as an effort to improve the welfare of the community as the principal, where this stewardship theory aims at goals and results. However, in this study, Hotel Tax receipts decreased their effectiveness and contribution during the pandemic, which led to low Hotel Tax revenue in Local Government Revenue. Restaurant tax revenue increases its effectiveness during the pandemic, but its contribution to PAD decreases during the pandemic.

4. Government Approach

Badung Regency has taken several actions to overcome tourism problems during the pandemic which has an impact on decreasing the level of effectiveness of Hotel Taxes and Restaurant Taxes which affect the Local Government Revenue of Badung Regency, among others:

- The Plenary Meeting of the Government's Response to the General View of the House of Representative of Badung Regency Factions has been held on July 12, 2021. One of the future efforts is a policy to reduce or eliminate administrative sanctions in the form of fines and interest on all types of regional taxes, provided that taxpayers pay basic taxes. Another effort is to establish partnerships with the Directorate General of Taxes (DGT) and the National Land Agency to increase the effectiveness of tax collection. The Badung Regency Government provides tax incentives in order to accelerate efforts to recover the economy from the impact of the pandemic during 2020, as well as a follow-up to the Minister of Home Affairs Regulation Number 39 of 2020 concerning Prioritizing the Use of Budget Allocations for Certain Activities, Allocation Changes, and Use of Regional Revenue and Expenditure Budget
- A Bali Tourism webinar after the pandemic entitled "Post-COVID Tourism in Bali: Preparation and Regulations" was held online via Zoom Meeting on December 22, 2021 by a team from the Ministry of Research, Education and Strategic Studies (RisdiKaStrat) from PPI Germany who assisted by tourism activists in the Province of Bali. Badung Regency's strategy to deal with COVID-19 is to integrate 3T (Tracing, Testing, and Treatment), vaccination and 3M (Wearing Masks, Washing Hands, and Keeping Distance). Cash and basic necessities were also given to tourism workers who were laid off. Tourism promotion in digital media, the existence of tourist attractions, hotels and restaurants that are ready to receive tourists are carried out through famous artists or youtubers.

- The Inter-Parliamentary Cooperation Agency (BKSAP) DAY activity has been carried out with the theme "The Strategic Role of Parliamentary Diplomacy in Accelerating SDGs Development and Economic Recovery" with the Badung Regency Government on January 18, 2022. To restore the economy in Bali, it is necessary to implement a cluster system for tourism destinations, where this clustering system can indicate the readiness of the region to receive visits from outside, especially in the tourism sector. The indicators include the success rate of vaccination, availability of health facilities, and the Hospital Safety Index (HSI).
- In 2022, COVID-19 cases in Bali have been observed to be stable. The central government had previously issued new policy rules with a number of easings, such as not imposing quarantine for Overseas Travelers (PPLN) and re-imposing Visa on Arrival (VoA). In addition, the government also does not require Domestic Travelers (PPDN) who have received two doses of vaccine or booster to show the results of the COVID-19 test, both with the Antigen and PCR methods as a condition of travel.
- Since foreign tourists policy opened on October 14, 2021, and the enactment of a new policy on March 7, 2022, without quarantine and VoA facilities for 43 countries, data shows that the number of international flights to Bali and the number of visits by domestic and foreign tourists continues to increase.

Conclusion

The effectiveness of Badung Regency Hotel Tax receipts during the pandemic decreased, even becoming ineffective in 2021. Before the fluctuating pandemic Hotel Tax receipts were in the very effective criteria in 2017, decreased to less effective in 2018, then returned to effectiveness in 2017. 2019. The contribution of Hotel Taxes to Local Government Revenue during the pandemic is relatively low. In 2020 the contribution of Hotel Tax is quite good with a percentage of 32%, but it will decrease in 2021 to become less contributing with a percentage of 15%. This is the impact of the COVID-19 pandemic which affects tourism in Badung Regency, so that hotel visits and the realization of Hotel Taxes decrease during the pandemic.

The effectiveness of Restaurant Tax receipts during the pandemic decreased, even becoming ineffective in 2021. In 2020 the effectiveness ratio of Badung Regency Restaurant Tax receipts was at the less effective criteria of 61%, but in 2021 the effectiveness of Badung Regency Restaurant Tax receipts managed to increase to very effective with 113%. In 2020 the contribution of Hotel Tax is classified as less with a percentage of 12%, and decreases in 2021 to a very low contribution with a percentage of 9%. This is the impact of the COVID-19 pandemic that affects tourism in Badung Regency, so that restaurant visits and the realization of Restaurant Tax decrease during the pandemic.

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