

# Implementation of Restaurant Tax Policy in South Tondano District

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# Implementation of Restaurant Tax Policy in South Tondano District

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## ABSTRACT

This study aims to describe and analyse: How to Implement Restaurant Tax Policy Number 1 of 2011 especially Restaurant Tax in South Tondano District, Minahasa Regency. This researcher uses descriptive qualitative, with data collection techniques through observation, interviews and documentation. And the research results show that; 1) The basis for imposing restaurant taxes has not worked as expected because not all people understand the regional regulation number 1 of 2011 which includes restaurant taxes, and socialization about these regulations has not been carried out so that people do not know about the existing restaurant tax regulations. 2) Determination of Restaurant Tax Rates, namely many restaurants or restaurants that have not been recorded, let alone taxed, even though the implementation process starts from data collection, registration, and determination. 3) Restaurant Tax Collection Area, namely the office is not aware of the registered restaurant data that has been taxed so far, has never conducted data collection directly in the field due to lack of personnel and also lack of supervision from related agencies/agencies. Based on the results of these studies, it is recommended that.

**Keywords:** *Implementation, Policy, Restaurant Tax*

## 1. INTRODUCTION

In its development, regional autonomy gives maximum authority to regional governments to carry out their household affairs without any intervention from the central government. The household in question is all forms of affairs, both administrative and substantive from the government itself. It is intended that local governments can manage and manage various interests to strengthen the implementation of regional autonomy. All forms of regional autonomy policy formulation must optimize regional development that is oriented to the interests of regional communities.

The regional government is the administration of government affairs by the regional government and regional people's representative councils according to the principle of autonomy and assistance duties with the principle of autonomy as wide as possible within the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia. Regional revenues are all regional rights recognized in addition to the value of net worth in the period of the relevant fiscal year. The transfer of

regional financial resources in the form of regional taxes and regional levies as well as in the form of balancing funds is a consequence of the handover of government affairs to the regions which is carried out based on the principle of autonomy. To carry out government affairs under their authority, the region must have financial resources so that the region can provide services and welfare to the people in the region.

Regional taxes and regional levies are one of the important sources of regional income to finance the implementation of the regional government to improve services to the community. One of the regional revenues is from the tax sector because taxes are the largest component of state revenue and are very decisive in financing development. Because taxes can be imposed even coercive under the law. Tax collection must be understood by the community as evidence of the community's active role in financing local government and development. The authority to collect taxes is classified by the central government, namely central taxes and local taxes. For regional taxes, the central government divides them into two, namely Provincial Taxes and Regency/City Taxes

The local government is responsible for collecting local taxes, and in this case in South Tondano District, the Minahasa Regency Regional Tax and Retribution Management Agency is the Restaurant Tax. Restaurant Tax is one type of tax that is managed by the region as a source of regional income. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies Article 2 states that the Restaurant Tax is included in the type of Regency/City tax which means that the restaurant tax is administered by the Regency/City government and the proceeds become regional income [1].

Based on the Minahasa Regency Regulation Number 1 of 2011 concerning Regional Taxes, what is meant by restaurant tax is a tax on services provided by restaurants (article 1 paragraph 10). A restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services (article 1 paragraph 11). The object of the restaurant tax is the service provided by the restaurant (article 5 paragraph 2). The service provided by the restaurant as referred to in paragraph 2 includes the sale of food and/or beverages consumed by the buyer, whether consumed at the service place or elsewhere (article 5 paragraph 3). Not including the object of restaurant tax if the turnover or income of the restaurant is less than Rp. 1,500,000 (one million five hundred thousand rupiah) per month. The subject of restaurant tax is an individual or entity that operates a restaurant. The amount of tax is determined by the local government at 10% regarding the provisions of Law Number 28 the Year 2009 article 40 [2].

The smooth implementation of the restaurant tax depends on all the actors involved, both taxpayers and related agencies/agencies. In Minahasa Regency, especially in South Tondano District, some restaurants/restaurants have not been taxed. Even though it has been around for a long time and its turnover has reached Rp. 1,500,000, - per month some even exceed. The owner of a restaurant or restaurant also does not know that if the income turnover is more than Rp. 1,500,000, - it should become a taxpayer. Concerning restaurant taxes, the relevant agency/agency, in this case, the Regional Tax and Levy Management Agency (BPPRD) not only collects and collects taxes but also collects and registers, calculates and determines tax rates based on the Minahasa Regency regional regulation number 1 the Year 2011.

Restaurant Tax is one of the potential sources of Regional Original Income (PAD) in supporting the financing of development activities in the Minahasa Regency area. Throughout 2021 the achievement of restaurant taxes ranks fourth out of 10 tax sectors as contributors to Regional Expert Income, which is Rp. 588,276,136.00 out of 90 restaurant taxpayers. Because the restaurant tax is also a source of local revenue (PAD)

which strongly supports the financing of local government activities.

## 2. RESEARCH METHOD

The approach in this research is carried out through a qualitative approach, with qualitative research focusing more on the process of meaning research, meaning research, because behind the phenomena that are in it, with the aim that the problems studied are more comprehensive, in-depth, and without requiring a lot of things. the intervention of the researcher on the facts. In addition to being able to reveal actual events, qualitative research is also intended to reveal hidden values. In research, it is necessary to have a type of research that is by the subject matter and research objectives to obtain relevant data by taking into account the suitability of the object of research or in other words, research is necessary. have a type of research that is by the subject and research objectives to obtain relevant data. Regarding Research Problems In future research, descriptive research with a qualitative approach will be used. A qualitative approach is a research method that produces descriptive data from people and observed behaviour in the form of written or spoken words. Researchers used descriptive analysis methods in this study, but in qualitative research only used one strategy, namely descriptive analysis techniques, because they used descriptive analysis methods. This study aims to provide an overview of the implementation of restaurant tax collection rules in the South Tondano District, using descriptive analysis to define and explain the actual situation in a more organized manner.

The researcher conducted this research intending to implement the Restaurant Tax Policy in South Tondano District based on the Minahasa District Regulation Number 1 of 2011 concerning Regional Tax Article 6 which consists of 3 (three) indicators, namely:

1. The amount of payment received or expected by the restaurant becomes the basis for the imposition of Restaurant Tax.
2. Restaurant tax rate: The restaurant tax rate is 10% (ten percent)
3. Restaurant tax collection area: restaurant tax is collected in the area where the restaurant is located.

Then related to this research, the researcher chose South Tondano District as the location for field observations and data collection through an interview process with the community in this case which included several restaurants/restaurants in the sub-district. The researcher then proceeded to the Minahasa Regency Regional Tax and Retribution Management Agency to further clarify and refine the data (BPPRD).

In qualitative research, the data sources that are relevant to the problem and subject of this research are

the initial stage of determining the initial informants, the key informants are selected intentionally (purposive sampling). This is done to find relevant and knowledgeable informants about the research subject so that the information collected can be used to conclude. Meanwhile, the next informant to the initial informant was asked to appoint another person who could provide information, then the informant was asked to appoint another person, and so on. This technique is known as "snowball sampling." Furthermore, at the research location, this is where the researcher collects data. By paying attention to the events that occur in the field. The material that will be presented in the data collection technique will be based on the findings of this observation. The Regional Tax and Retribution Management Agency (BPPRD) of Minahasa Regency and Restaurants in South Tondano Regency are the locations in question. Then the last is documents, photos/pictures, and related notes, such as attachments to Regional Regulation Number 1 of 2011 and Amendment to Regional Regulation Number 1 of 2018 concerning Regional Taxes, data on targets and realization of regional taxes, taxpayer data, voice recordings, and photos. /picture.

Related to this, the data collection technique in qualitative research methods, it is explained that the researcher who carries out the research process is the main instrument in the data collection process, and there are various ways to obtain and collect data, the first is by conducting participant observation, then the second is by conducting in-depth interviews, and the third is conducting a documentation study, and when the three ways of obtaining the data are combined, they form a combined method of obtaining data or called triangulation [3].

In this qualitative research, data analysis was carried out from the beginning throughout the research process. In this study, qualitative data analysis was used with the following procedures, data reduction, data presentation, drawing conclusions or verification [4]:

1. Data reduction, Data obtained at the research site (field data) is stated in a complete and detailed description or report. Field reports will be reduced, summarized, selected the main things, focused on the important things and then look for themes and patterns. Data reduction takes place continuously during the research process, the next data reduction stage is carried out by making summaries, coding, tracing themes, and categorizing data.
2. Presentation of Data The presentation of data or data display is intended to make it easier for researchers to see the overall picture or certain parts of the research.
3. Drawing Conclusions Data verification is carried out continuously throughout the research process,

namely from the beginning of entering the research location and during the data collection process. Researchers try to analyze and find meaning from the data collected, namely looking for patterns, themes, and similarities relationships, things that often arise, and so on which are outlined in conclusions that are still tentative, but with increasing data through a continuous verification process, it will be concluded that it is "grounded". In other words, every conclusion is always verified during the research.

In determining the validity of the data in qualitative research, it must meet several requirements as stated by Lincoln and Guba who in examining the data use the following criteria [5]:

- 1) Degree of Trust,

The application of the concept of the degree of confidence criteria is intended as a substitute for the concept of internal validity from non-qualitative research. This criterion serves to: Carry out the inquiry in such a way, so that the level of confidence in the findings can be achieved, Demonstrate the degree of confidence in the findings of the findings with evidence by the researcher on the multiple facts being studied. [5].

Several ways need to be pursued so that research results can be trusted, Nasution, among others:

1. Continuous observation. With continuous observation, researchers can pay attention to something more carefully, especially those related to the focus of research.
  2. Gather reference materials. As a reference material to increase the trust and validity of the data, the results of the tape recorder or documentation materials can be used.
  3. Conducting member checks. At the end of the interview, the researcher will conduct a member check or recheck the outline of various things that have been conveyed by the informant based on field notes with the intention that the information obtained and used in writing research reports is by what was meant by the informant. [6].
- 2) Transferability.

Transferability as an empirical problem depends on the similarity of the context of the sender and receiver. To carry out the transfer, the researcher tries to find and collect empirical data on events in the same context, thus the researcher is responsible for providing sufficient descriptive data. In this case, the researcher tries to provide a detailed description of how the research results can be achieved, whether the research results can be applied, will be left to the readers or users. If the user sees that in this research there is something suitable for the situation at hand, it is possible to have an involvement,

although it can be assumed that no two situations are the same so that it still needs to be resolved according to their respective circumstances [5].

### 3) Dependability and Confirmability

Dependence according to conventional terms is called reliability. Reliability is a condition of validity, only with reliable tools can valid data be obtained. The main tool of this research is the researcher himself and his supervisor, therefore to ensure the dependence and certainty of the research, what needs to be done is to combine the criteria of dependence with certainty utilizing an "audit trail" (checking and tracking a truth) [5].

## 3. RESULTS AND DISCUSSION

### *Research Result*

In this study, the researcher used qualitative research methods, using data collection techniques through observation, interviews and documentation which aims to help researchers obtain information related to the problems raised by researchers. This method can produce descriptive data in the form of written or oral form the actions or behavior of people who can be observed.

After the data collection process, the implementation of the Minahasa Regency Regional Regulation No. 1 of 2011 concerning Regional Taxes in this study is related to the following aspects: The basis for imposing restaurant taxes, setting restaurant tax rates, and restaurant tax collection areas.

### *3.1. Basis of Imposition of Restaurant Tax*

To find out how the implementation of the first indicator is, the researchers conducted interviews with informants, from the answers of several informants related to whether the community knew this rule. From the existing data, it showed that only the government knew about Regional Regulation number 1 of 2011, while the owners' restaurants/restaurants as the community do not know about the regulation even though the regional regulation has been issued since 2011.

Then related to the parties involved in the implementation of the Restaurant Tax, the results of interviews with several informants showed that from the Regional Tax and Retribution Management Agency involved in the implementation of the restaurant tax, they and all employees, as well as THL. Meanwhile, from the community side, when asked who was involved, they answered the government and the community. As well as a lack of understanding of who is involved in the implementation of restaurant taxes.

Regarding the socialization of the owners of restaurants/restaurants, there was never any participation

regarding the socialization of the Minahasa Regency Regulation Number 1 of 2011 concerning Regional Taxes. Meanwhile, the regulation has existed for a long time, and the owner of the restaurant as a community has never known about the socialization of the regulation.

### *3.2. Setting Restaurant Tax Rates*

Furthermore, the second indicator is the determination of the restaurant tax rate related to the implementation of the restaurant tax. From the answers of several informants, it can be concluded that the implementation of the restaurant tax starts from data collection, registration and determination as a taxpayer. If the restaurant is still new then it is given the opportunity for 3 months to attract customers. If it is not deposited, there will be a warning letter from the first to the third warning directly from Pol-PP to the restaurant owner. If it is not resolved, it will be temporarily sealed until it is confiscated. But the reality is that now many restaurants, both restaurants, cafeterias and catering services have not been recorded, let alone taxed, even though the implementation process is clear.

Regarding the restaurant tax determination process or system, from the answers of several informants through interviews, it can be concluded that there are 2 restaurant tax determination processes or systems, namely self-assessment and official assessment. Seeing also the answers given by several informants who are employees of the Tax Management Agency, it can be said that not all office employees master the process or system for determining the Restaurant Tax because not all of them answered in detail.

Furthermore, regarding the price of food and drinks, whether they have been deducted with taxes from some of the answers from the informants above, it can be concluded that from the three restaurants or restaurants that have food, the food is not deducted because there is no tax, for income if it is crowded and students are active in college, approximately 2 million before there were restaurants and the pandemic declined.

Regarding the realization of restaurant tax revenues against the targets that have been set based on several informants, it can be explained that the target and realization of restaurant taxes are very far from those targeted by the Minahasa district government, then the number of restaurants or restaurants that are still not registered and registered as taxpayers.

### *3.3. Restaurant Tax Collection Area*

To find out about the third indicator regarding the restaurant tax collection area, related to restaurants listed as being in the taxable category, the answers of several informants showed that no one really knew how many registered restaurants were taxed in this Minahasa

district. There are also informants who play throwing answers when asked.

From the results of interviews conducted related to this indicator, it shows that the Office of the Regional Tax and Retribution Management Agency is less aware of registered restaurants that are subject to tax. Never conducted data collection directly in the field. data collection (temporary). Lack of personnel so that non-permanent (honorary) employees are appointed. From the BPPRD office, they only found out during an interview about a restaurant that has been around for a long time but there is no tax. Lack of supervision from related agencies/agencies., There are many restaurants that have been around for a long time but have not been taxed.

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, it is stated that Regional Tax is a mandatory contribution to an area owned by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for regional purposes for the greatest prosperity of the people. Regional taxes in Indonesia are classified based on the level of local government, namely Provincial Taxes and Regency/City level Regional Taxes, one of which is the Restaurant Tax. Restaurant is a tax on services provided by restaurants. Restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services [1]. Taxes are obligatory levies paid by the people for the state and will be used for the benefit of the government and the general public. People who pay taxes will not feel the benefits of taxes directly, because taxes are used for the public interest, not for personal gain. Taxes are one of the sources of government funds to carry out development, both central and local governments. Tax collection can be forced because it is carried out by law.

Taxes are an important thing in every country because infrastructure development, education costs, health costs, fuel subsidies, payments for state employees and the construction of public facilities are all financed from taxes. The more taxes collected, the more facilities and infrastructure built. Therefore, taxes are the spearhead of a country's development. Tax payments are a manifestation of state obligations and the participation of taxpayers to directly and jointly carry out tax obligations for state financing and national development.

In Regional Regulation Number 1 of 2011 concerning Regional Taxes. It was explained that the basis for imposing restaurant tax was the amount of payment received or should be received by the restaurant, and the restaurant tax rate was set at ten percent, while the restaurant tax owed was collected in the area where the restaurant is located [7].

In this study, to find out about the Implementation of Regulation Number 1 of 2011 concerning Regional Taxes, especially Restaurant Taxes in South Tondano District, Minahasa Regency, researchers used normative theory based on Number 1 of 2011 concerning Regional Taxes with indicators, namely, 1) Basis for Imposition of Restaurant Tax; 2) Determination of Restaurant Tax Rates; 3) Restaurant Tax Collection Area. These indicators are then used by researchers in the field when conducting research. From the results of the research that the researchers did, it can be concluded that the results of the research that the researchers got were in accordance with the research data using 3 (three) indicators as follows:

#### *1. Basis of Imposition of Restaurant Tax*

From the results of the research that researchers have done, it can be concluded that Regional Regulation Number 1 of 2011 concerning Regional Taxes has been implemented approximately 10 years ago, to be precise in 2011, not all people, especially restaurant owners as taxpayers, know about Regional Regulation Number 1 of 2011 concerning Regional Taxes. This includes the restaurant tax which is clearly listed, even though this regional regulation has been around for a long time, but in reality, only the government, in this case the Regional Tax and Retribution Management Agency, knows about the contents of the regulation. They also don't know who are the parties involved in the implementation of the restaurant tax, even though it is clear that it should be from the government and also the community, restaurant/restaurant owners also never know about socialization.

The findings of the problem regarding the Basis for Imposition of Restaurant Taxes are: Only the government knows about the regional regulation number 1 of 2011 even though this regulation has been implemented since 2011, the lack of understanding of who is involved in implementing the restaurant tax and related to the socialization of the regulation has existed for a long time however, some owners of restaurants/restaurants in South Tondano District as the community never knew about the socialization of restaurant tax regulations.

#### *2. Setting Restaurant Tax Rates*

From the results of the research that the researchers conducted, it can be concluded that the implementation of the restaurant tax begins with data collection on registration and determination as a taxpayer, but in fact many restaurants (restaurants, cafeterias, canteens, stalls, bars and the like including catering services) have not been recorded. Moreover, tax is imposed even though the implementation process is clear, and regarding the process or system of restaurant tax determination, it can be said that not all office employees master it because not all employees answer in detail and also judging from the facial expressions of some employees do not master the

restaurant tax determination process or system. For every food sold by several restaurants in South Tondano District, it turns out that there is no tax yet, restaurant owners do not give tax because their restaurant has not been taxed by the Tax Management Agency even though the restaurant/restaurant has been around for a long time, some are almost 21 years, 10 years and 7 years and the average income is more than 1 and 2 million per day. Meanwhile, according to regional regulation number 1 of 2011, a 10% tax rate is imposed if the turnover is more than Rp. 1,500,000, -/month, which means that these restaurants should already have tax, but the government of the Tax Management Agency does not collect data.

The findings of the problem regarding the Setting of Restaurant Tax Rates are: Many restaurants have not been recorded, let alone taxed, even though the implementation process clearly starts from data collection on registration and determination, also not all employees understand how the process or system for determining restaurant taxes is, and there is no tax for every food sold, and the realization of the existing restaurant tax is very far from the target expected by the Minahasa district government.

### 3. Restaurant Tax Collection Area

From the results of the research that the researchers did, it can be concluded that the office does not know about the data on registered restaurants that are subject to tax because so far they have never carried out direct data collection in the South Tondano District specifically in the campus road area for reasons of lack of personnel so that they appoint non-permanent employees to help but in fact honorary employees have not been transferred properly because the office only found out during interviews about several restaurants that have been around for a long time but have not been taxed, some employees as informants admit that they do not always go out in the field in the sense that they rarely update information so that there are many restaurants that are established but have not been taxed due to a lack of supervision from the relevant agencies/agencies.

The findings of the problem regarding the Restaurant Tax Collection Area are: The office of the Regional Tax and Retribution Management Agency is not aware of registered restaurants that are subject to tax, has never conducted data collection directly in the field, has just conducted (temporary) data collection, lack of personnel so that non-permanent employees are appointed (honorary), the BPPRD office only found out during an interview about a restaurant that has been around for a long time but there is no tax, the office does not always go out in the field in the sense that it rarely updates information, lacks supervision from related agencies/agencies and there are many restaurants that have been around for a long time but not yet taxed.

The implementation of the Restaurant Tax should be paid more attention to, especially for unregistered restaurants in South Tondano District, which have long been established and even earn more than 1 and 2 million per day. The government is not paying attention to this and also the public as taxpayers who are still not aware of their obligations, it is very unfortunate if it is allowed to continue, the next generation will do the same thing and it is not good for the prosperity and welfare of the nation because one of the sources of regional income is taken from taxes such as restaurant taxes.

Local taxes are one source of regional income that is useful for financing the implementation of local government. Law Number 28 of 2009 concerning Regional Taxes and Levies Article 1 Paragraph 10 which reads "Local taxes are mandatory contributions to regions owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for regional needs for the greatest prosperity of the people". With this regional tax, it is intended to further advance services to the community and regional independence [8].

Carl J Federick defines policy as a series of actions / activities proposed by a person, group or government in a certain environment where there are obstacles and opportunities for the implementation of the proposed policy in order to achieve certain goals [9]. Easton in Leo Agustino defines public policy as the authoritative allocation of values for the whole society or as a forced allocation of values to all members of society. Laswell and Kaplan also define public policy as a projected program of goals, values, and practices or a program of achieving goals, values in directed practices. In a different understanding concept, it is said that, public policy is every choice made by the government whether to be implemented or not implemented, if the government determines to carry out something, then what is implemented must have a purpose for what it is to do, because public policy is a choice made by the government to solve problems not only in the interests of the government or the political elite, Thomas R. Dye [9].

In public policy, there is one stage that most determines whether it can be said to be successful or not, that stage is implementation, implementation is always considered as the most decisive factor in achieving the goals of a policy, policy implementation is also used as a benchmark for whether a policy is capable or not about a problem.

Policy implementation is any real activity or behaviour carried out by people or groups, within the scope of government, every activity carried out based on a pre-determined agreement, and solely to achieve the objectives of the opportunity, Donald Van Meter and Carl Van Horn [10].

Then, from the views of different experts defining policy implementation, namely, carrying out actions based on decisions and provisions that have been previously established, these provisions can be in the form of basic provisions in a country, namely legislation, as well as other government regulations such as regulations, government, ministerial regulations, or decisions or orders from any important State institutions, generally these decisions analyse how existing problems and solutions to solve them, Mazmanian and Sabatier [11].

From the several definitions regarding the implementation of public policies above, it can be concluded that policy implementation is an activity as a continuous process of planning (formulation), which is ultimately carried out to meet the targets of existing policies in accordance with the directions of each of these policies, meaning that in the implementation process of each implementer must carry out this and the objectives of the restaurant tax policy that have been set, in accordance with the directions in the restaurant tax policy, so that the existing achievements are in accordance with what is expected in the restaurant tax policy in South Tondano District.

The final conclusion from this focus shows that the policy of the Minahasa Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes, especially Restaurant Taxes has not been implemented according to the objectives of the policy. This policy will run well if its implementation is in accordance with the objectives stated in the regulation. Because what happened in the field, researchers found factors that caused this policy to not work as expected, namely not all people understand the Minahasa Regency Regulation Number 1 of 2011 which includes a restaurant tax, lack of understanding of involvement in the implementation of restaurant taxes, lack of mastery of the process or system of determining restaurant tax, many restaurants have not been recorded even though the process of implementing the restaurant tax clearly starts from data collection, registration and determination, there is no tax for every food sold, the office does not know about the data on registered restaurants that are taxed, never carry out data collection directly in the field, lack of personnel so that non-permanent employees are appointed, the office does not update information on restaurants that have not been taxed, lack of supervision from related agencies/agencies, no follow-up on socialization that has been made, lack of public awareness the obligation to pay taxes, lack of public trust, management of restaurant data that has not been maximized, there is no clear focus on supervision and control of restaurant taxes, and lack of understanding of the job desk. The implementation of the restaurant tax will run optimally if there is cooperation between the government and the community, there is awareness in paying taxes, there is public trust in the government as a tax manager, there is supervision from

related agencies, and they understand each other's job desks. If this can be done, it will result in the implementation of policies that are in accordance with the objectives set.

#### **4. CONCLUSION**

Based on the results of research and discussion that have been evaluated and discussed in the previous chapter, the research on the Implementation of Restaurant Tax Policy in South Tondano Regency can be said as follows:

1. The imposition of taxes is based on the fact that not everyone, especially restaurant owners as taxpayers, is aware of regional regulation number 1 of 2011 which covers restaurant taxes. Although this regional regulation has existed for a long time, it has not worked as expected because only the Government of the Tax Management Agency knows the contents of the regulation, and the owners of restaurants in South Tondano District as a community do not know about the socialization of tax regulations.
2. The restaurant tax determination process or system is unknown to some office workers, and there is no tax for every food sold because many restaurants have not been registered, let alone taxed, even though the implementation process clearly begins with data collection, registration, and determination, and the purpose the existing restaurant tax data is inversely proportional to the objective of the existing restaurant tax data.
3. Regional Restaurant Tax Collection Area, namely the service is not aware of any data recorded as tax payable, and has never conducted data collection directly in the field, especially at restaurants in South Tondano District. They do not hire staff in the campus road area due to lack of manpower, but they do not function due to lack of supervision from the relevant agencies/institutions.

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