

# Review of The Implementation of Tapping Box as Increasing Hotel and Restaurant Tax Revenue in Banyumas Regency

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**Abstract.** This research examines the impact of Tapping Box installations on hotel and restaurant tax revenues in Banyumas Regency, comparing figures before and after implementation. It also explores the strengths, weaknesses, and strategies of the local revenue agency, Badan Pendapatan Asli Daerah. The Tapping Box initiative has positively affected local revenues, with hotel tax rising from IDR 2.7 billion in 2020 to IDR 12.6 billion in 2023, and restaurant tax growing from IDR 13.5 billion to IDR 36.8 billion over the same period. Average tax revenue per taxpayer with Tapping Boxes (2021-2023) surpassed pre-implementation levels (2019-2020). The number of Tapping Boxes in Banyumas has also increased from 64 in 2020 to 200 by January 2024. Strengthening collaboration is essential to optimize tax revenue further, alongside fostering skilled, digital-savvy tax management resources.

**Keywords:** Productive, Tapping Box, Hotel Tax, Local Tax

## 1 Introduction

To realize the independence of a nation or country in financing development is by exploring sources of funds originating from within the country in the form of taxes. Until now, many experts have provided an understanding of taxes. In providing an understanding of taxes, it can be distinguished from various aspects including economic, legal, sociological, and so on. According to Law Number 6 of 1983 as last amended by Law Number 11 of 2020 concerning Job Creation (UU KUP), taxes are payments to the state that are mandatory according to law, and used for the benefit of the state for the greatest prosperity of the people.

Tax is the largest source of income in Indonesia, taxes can be classified based on the collecting. Found of collector is grouped into two, Central tax (state tax) where this tax is collected by the central government and the results are allocated in the state budget made by the central government which is used to finance the country's household and the welfare of the people. The source comes from Income tax, Value Added Tax (VAT), Sales Tax on Luxurious Goods, and Customs and Excises. Then there are regional taxes, this tax is collected by the regional government, both provincial taxes and district taxes and the results will be used to finance the

regional government's household for the greatest prosperity of the people. Taxes collected include Land and buildings, Tax Local Taxes and Revenues, Taxable Services like hotels, restaurants, Advertising Tax, Entertainment Tax, Parking Tax, Groundwater Tax, Street Lighting Levy, and Swallow's Nest Tax.

Banyumas is one of the many districts with a source of Local Own-source from regional taxes. Restaurant and Hotel Tax is a tax sector that has a major influence on the Local Own-source of Banyumas Regency, second only to Land and Building. Banyumas Regency has an important role in economic growth and development. The growth of the economic sector can be seen in more and more shopping centers, hotels, restaurants, scenic spots, and public spaces, as well as increasing regional income sources. Bapenda is an institution that has an important role in upgrading Local Own-source from Local Taxes and Revenues and other taxes. Therefore, the government has made the latest innovation by implementing the Tapping Box that can monitor transactions from a place of business such as Hotel and Restaurant Taxpayers based on the Decree of the Banyumas Regent Regulation Number 46 of 2020 concerning the Implementation of an Electronic Reporting System for Regional Taxpayer Business Transaction Data.

Tapping Box is operated using an internet network and then placed on the transaction system of each hotel, restaurant, entertainment business and parking, both small, medium, and large scale. It is concluded that taxpayers also had an important role in the monitoring system because referring to the tax collection system, Self Assessment which has replaced the previous taxation system, because it is known that the Tapping Box is only a tool to monitor taxpayer transactions and as a comparison of taxpayers who will pay the amount of tax, therefore the tax subject who makes transactions on tax objects is the main factor in helping to increase Local Own source in Banyumas Regency.

## **2 Research Methods**

The data collection methods used include observation conducted by direct observation, the author conducted a direct observation of the activities of workers in the regional tax sector, a sub-sector of tax collection at the Badan Pendapatan Daerah Banyumas. Then, data collection by interviewing and asking questions directly to the relevant parties, in this case, the source is the head of the regional tax sub-sector ii. Lastly, data collection is carried out by taking research data from other sources.

## **3. Result and Discussion**

### **3.1 Implementation of Tapping Box in Banyumas Regency**

The installation of the Tapping Box is done through several procedures, first, Bapenda prepares the data, then a letter of commitment is issued to the Taxpayer to install the Tapping Box in his business, then a review of the letter of commitment with an indirect estimate that day. From these results, Bapenda conducts an inventory of the next steps for which Taxpayers can follow up for the installation of the Tapping Box. The process of implementing Tapping Box in hotels and restaurants involves several important steps to ensure that this technology can be used effectively in increasing tax revenue. The way the Tapping Box system works is placed between

the Point Of Sales (Cash Register) and the printer, when printing a bill, the data sent to the printer is automatically captured first by the tapping box and then printed by the printer, this tapping box system will not interfere with the system operating at the point of sales or on the hardware used. The following is an illustration of the application of the Tapping Box to the Cash Register.



**Fig. 1.** Before and After Installing the Tapping Box on the Cash Register

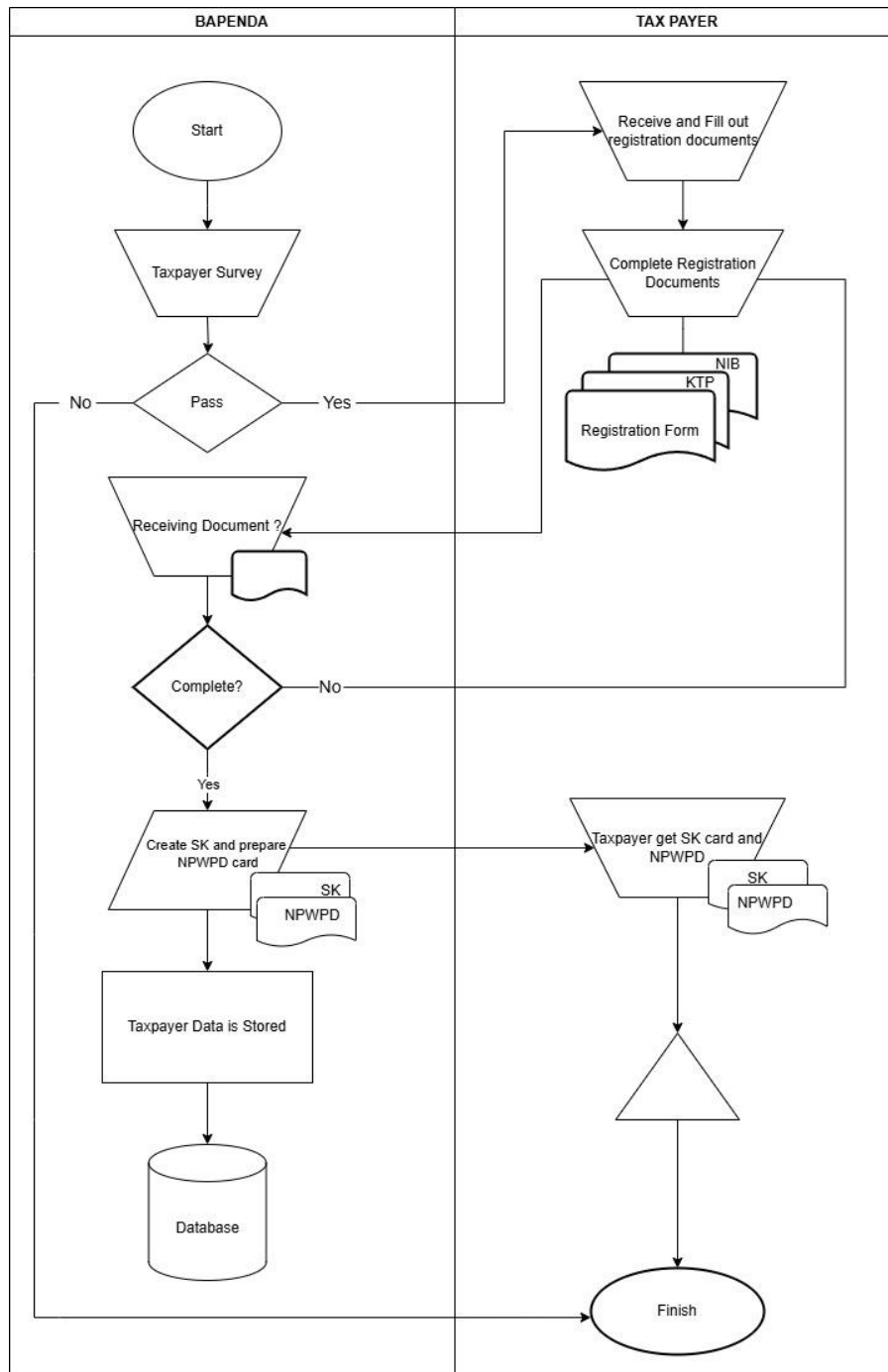
The targets to be achieved in the online taxpayer transaction data reporting monitoring system using a tapping box, Taxpayer compliance testing, real-time monitoring and monitoring of transactions carried out by taxpayers, and supervision of taxpayers as comparative material to see the fairness of reported regional tax reporting.

### **3.2 Procedures for Registration of Non-PBB-P2, Non-BPHTB Taxpayers and Issuance of NPWPD**

This operational procedure describes the completion of a Taxpayer registration application for the issuance of a Regional Taxpayer Identification Number (NPWPD) for payment of Regional Tax. Supported by the legal basis in the Banyumas Regent Regulation Number 59 of 2014 concerning Procedures for Providing Regional Taxpayer Identification Numbers and Data Collection on Tax Objects and Taxpayers in Banyumas Regency.

1. Prospective Taxpayers fill out and sign the Non-PBB-P2 NPWPD Registration Application Letter document, then submit the application document to the Service officer, attached with the following requirements:
  - a. Photocopy of the KTP of the entrepreneur/person in charge/authorized person;
  - b. Photocopy of the Company Establishment Deed, for Corporate Taxpayers;
  - c. Power of Attorney if the entrepreneur/person in charge is prevented, accompanied by a photocopy of the KTP of the principal;

- d. Business License/Business Certificate from the Sub-district/Village, for Personal Taxpayers;
  - e. Application Letter for Registration of Personal/Corporate NPWPD;
  - f. Application for Confirmation as a Personal/Corporate Regional Taxpayer.
2. The Service Officer receives the application file and then examines the completeness of the file. If the file is complete, the file is submitted to the Head of Bapenda Up. Head of Tax Division II of Banyumas Regency Regional Tax, but if the file is incomplete, the file is returned to the applicant to be completed immediately;
  3. Head of Tax Division II receives and reviews the application files then disposes them to Sub Coordinator of Registration and Data Collection II for further processing.
  4. Sub Coordinator of Registration and Data Collection II together with the Executor of Sub Coordinator of Registration and Data Collection II examines the accuracy of the attached documents then assigns the Executor of Sub Coordinator of Registration and Data Collection II to conduct office/field research, report the research results, draft a decree and prepare a NPWPD Card.
  5. Sub Coordinator of Registration and Data Collection II reviews the decree and affixes the approval initials.
  6. Head of Tax Division II reviews the decree and affixes the approval initials then forwards it to the Secretary of Bapenda.
  7. Secretary of Bapenda reviews the decree (manuscript) and affixes the initials, then submitted to the Head of Bapenda.
  8. The Decree of Determination as a Taxpayer that has been signed by the Head of Bapenda is returned to Sub Coordinator of Registration and Data Collection II to be distributed to Taxpayers along with the NPWPD Card.
  9. Sub Coordinator of Registration and Data Collection II records in the database and stores as an archive, prints the NPWPD card and submits it to the applicant (WP) and to Division III to be used as a basis for monitoring tax payments.



**Fig. 2.** Flowchart Procedures for Registration of Non-PBB-P2, Non-BPHTB Taxpayers and Issuance of NPWPD

### 3.3 Regional Tax Payment Procedure II

This operational procedure explains the procedures for paying hotel and restaurant taxes. This process is supported by the legal basis contained in the Banyumas Regent's Regulation Number 64 of 2013, which regulates the procedures for collecting hotel and restaurant taxes in Banyumas Regency.

1. Taxpayers must submit a tax report for the previous month on the E-Ling SPT Banyumas website no later than the 10th of each month.
2. E-Ling SPT Banyumas issues SPTPD and SPTPD payment codes for payment of tax owed to a bank appointed by the Banyumas Regency Government.
3. The appointed bank receives a payment for tax owed in the amount stated in the Payment Code.
4. The bank issues Proof of Online Regional Receipt Transaction to be submitted to the taxpayer.
5. The process is complete.

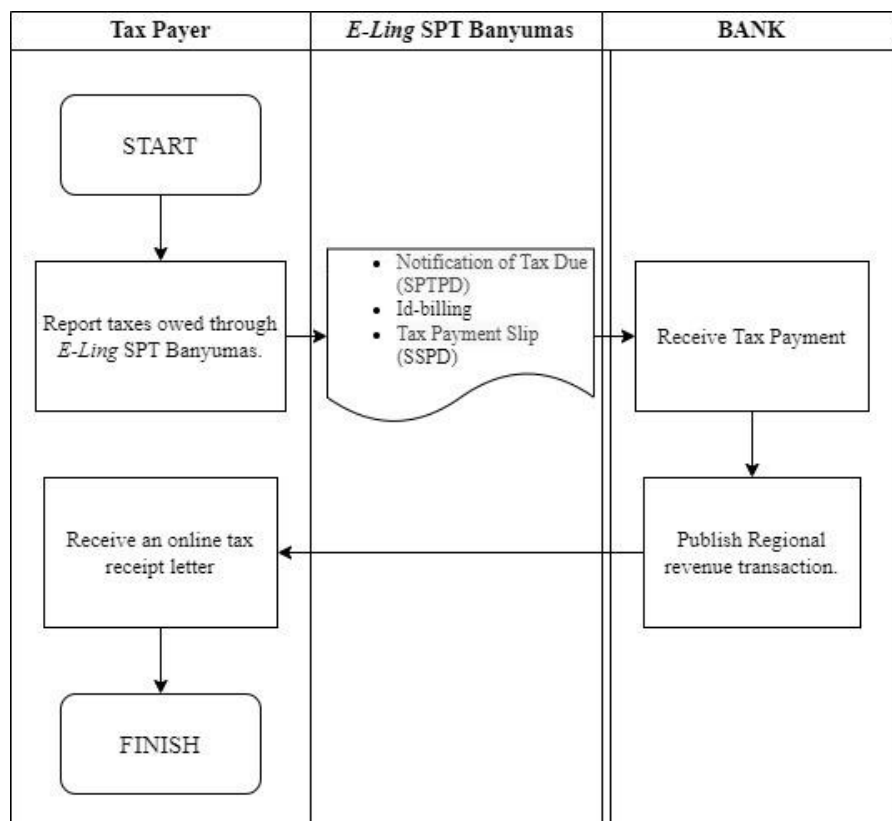


Fig. 3. Flowchart Procedures for Regional Tax Payment Procedure II

### 3.4 Realization of Hotel and Restaurant Tax During the Implementation of Tapping Box

In a period of four years, the author will use a sample in 2020, which is the period before the implementation of the tapping box for taxpayers, in 2021 it is the transition period for the implementation of the tapping box, then in 2022 and 2023 as years after the implementation of the tapping box for taxpayers.

**Table 1.** Realization of Income before, during transition, and after implementation of Tapping Box.

Year	Hotel Tax Target (Rp)	Hotel Tax Realization (Rp)	Restaurant Tax Target (Rp)	Restaurant Tax Realization (Rp)
2020	7.247.902.663	2.737.892.676	13.000.000.000	13.539.859.567
2021	5.000.000.000	6.661.447.114	20.000.000.000	19.573.620.505
2022	11.500.000.000	11.691.202.409	65.166.838.975	30.341.525.352
2023	12.000.000.000	12.670.390.243	58.760.000.000	36.849.721.259

Source of Badan Pendapatan Daerah Banyumas

Based on the realization graph, the level of effectiveness of hotel tax revenue from the implementation of Tapping Box in 2020 was realized at IDR 2,737,892,676 from the set tax revenue target of IDR 7,247,902,663 with a tax revenue effectiveness level of 38% and in 2021 it was realized at IDR 6,661,447,114 from the set revenue target of IDR 5,000,000,000 with an effectiveness level of 133% which can be categorized as very effective compared to 2020. In 2022, it was realized at IDR 11,691,202,409 from the set tax revenue target of IDR 11,500,000,000 with an effectiveness level of 102%. Meanwhile, the effectiveness of hotel tax revenue in 2023 was 106% with a realization of IDR 12,670,390,243 from a revenue target of IDR 12,000,000,000.

At the same time, the level of effectiveness of restaurant tax revenue in 2020 was realized at IDR 13,539,859,567 from the tax revenue target that had been set at IDR 13,000,000,000 with a tax revenue effectiveness level of 104%, and in 2021 it was realized at IDR 19,573,620,505 from the revenue target that had been set at IDR 20,000,000,000 with an effectiveness level of 98% which can be categorized as quite effective compared to 2020 which was very effective. In 2022, Rp30,341,525,352 was realized from the tax revenue target that had been set at Rp65,166,838,975 with an effectiveness rate of 113%. Meanwhile, the effectiveness of restaurant tax revenue in 2023 was 63% which can be categorized as ineffective with a realization of Rp36,849,721,259 from the revenue target of Rp58,760,000,000.

Realization of Hotel and Restaurant tax revenue with that stated in the table, there is a difference between the target and realization, indicating that some Hotel and Restaurant Taxpayers have not yet used the Tapping Box optimally. Because it is known that the Tapping Box is a tool only monitoring taxpayer transactions and as a comparison for taxpayers who will pay the amount of their tax, therefore the tax subject who makes transactions on tax objects is the main factor in helping to increase regional tax revenue in Banyumas Regency.

### **3.5 Comparison of Compliance Levels in Tax Payments**

Referring to the tax collection system, the Self assessment system that has replaced the previous taxation system has changed the tax paradigm so far so that tax payments are no longer seen as a burden but a state duty, the community is given full trust and responsibility to calculate and determine their own tax obligations. The self assessment system requires competence, honesty, capability, and readiness of taxpayers in calculating the tax burden owed [4]) Therefore, taxpayer knowledge is needed in implementing the self assessment system. And because of this, taxpayers are required to be honest in implementing the self assessment system to further improve their taxation.

Closings carried by the Regional Tax II Bapenda showed that several Restaurant Taxpayers were still not using the Tax Monitoring Tool (tapping box) optimally. Because the tapping box as tool monitoring taxpayer transactions and as a comparison for taxpayers who will pay their taxes, therefore the taxpayer who makes transactions on tax objects is the main factor in helping to increase regional tax revenues in Banyumas Regency.

### **3.6 Obstacles and Challenges**

One of the obstacles in implementing the self assessment system is that taxpayers tend to be less compliant in complying with tax regulations. This can happen because there are still many taxpayers who are dishonest in paying and depositing their taxes. So this system will create opportunities for taxpayers to take actions to manipulate the calculation of the actual amount of tax and other fraud.

At the beginning of the implementation of online tax collection, the problem faced by Bapenda was the low awareness of taxpayers in installing Tapping Boxes. The obstacle faced at the beginning of the implementation of this online tax policy was the fact that not all taxpayers understood the mechanisms and procedures for online collection. In addition, with the implementation of online taxation, many taxpayers felt that their businesses were being spied on, making some taxpayers less cooperative. Many taxpayers refused to install it. However, with the assistance of the Corruption Eradication Commission (KPK), and the cooperation between Bapenda and Law Enforcement Officers (APH), such as the police and prosecutors. So now taxpayers are much more obedient and aware of online tax collection.

## **4 Conclusion**

Based on Tapping Box observations for taxpayers, hotel and restaurant taxes in Banyumas Regency have been carried out well in accordance with the applicable Banyumas Regent Regulations, so that implementation can take place effectively and efficiently. If this is done consistently, hotel and restaurant tax revenue can be maximized and the target of tax revenue in Banyumas Regency can be realized well. Hotel and restaurant tax revenues in Banyumas Regency, as observed in three consecutive years, hotel and restaurant taxes have always reached their targets. The first three years to the third year, hotel taxes have always reached their targets. However, in restaurant taxes, there are still ups and downs in the realization of revenue. So it is



hoped that Bapenda can improve its performance as an agency that aims to collect Regional Original Income sourced from Regional Taxes.

The installation of Tapping Boxes in order to support the Implementation of Online Taxes has been carried out by the Regional Revenue Agency in collaboration with Bank Jateng as the Regional Treasury. In this implementation, Bapenda has realized 75% of the target requested by the KPK, namely installing 200 tapping box devices in hotel, restaurant, parking and entertainment venues. However, this achievement is still relatively low when compared to the number of registered Taxpayers. Furthermore, the problems faced in the installation of Tapping Boxes are more on the technical problems of installation at the taxpayer's place of business than on taxpayer awareness. Such as the lack of database synchronization, Taxpayer equipment that is not up to date.

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