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**The Implication of Hotel Tax Collection towards the Increase of the Regional Original Revenue at Tangerang Regency Based on the Principle of *Good Governance***

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**Abstract**

*The law, as an important part of the society, regulates all legal aspects, which in it includes the aspect of taxation law. It must be oriented to justice in the society, therefore, the values must represent the interests of the society.*

*Hotels are facilities which provide services in the form of lodging/resting area, including the other services which are related, with some charge. This also includes motels, guesthouses, tourism huts, tourism guesthouses, tourism boarding houses, inns, etc., also boarding houses with more than ten rooms.*

*Tangerang Regency is one of the areas which has a high potential in the hospitality sector to increase the Regional Original Revenue (Pendapatan Asli Daerah/PAD). Based on Tangerang Regency's Regional Regulations No. 10 year 2010 regarding Regional Tax, the regional government of Tangerang Regency withdraws the tax of that region, in which in it includes hotel tax. The hotel tax provisions in Tangerang regency are based on that regulation, where tax are withdrawn from the hotels for the services they provide.*

**Keywords:** *Tax, Hotel, Tangerang Regency*

**A. Background**

Some of the reasons of a state's establishment are to give prosperity for its citizens and to increase the dignity of its people, so that they may become human beings as a whole. This also applies to the Republic of Indonesia as an independent and a sovereign country, which has its aims in running the government. Development in all sectors are done to form a just and a prosper community, based on Pancasila (the Five Pillars) and the Constitution of 1945. The aim of the Indonesian citizens, as stated in the Preamble of the Republic of Indonesia's 1945 Constitution Paragraph IV, is protecting all Indonesian citizens and all of their struggles, developing social

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welfare, educating the life of the citizens, and participating in the world order. For the sake of effectivity in undergoing development in all sectors, also to reach harmony and balance in all developmental activities, thus there need to be equitable development as well as its distribution to all citizens.<sup>1</sup>

Generally, the regional tax may be withdrawn by two governmental structures, which are the provincial government and the regency/city government. These two types of governments are forms of decentralization to manage the regional resources sustainably to increase prosperity. As mentioned by Mark Turner, decentralization is one of the concepts in social science which has many meanings throughout time. These various meanings cannot be separated from the various applications of disciplines, also the perspectives in social science which concerns on the study of decentralization. Social scientists from different disciplines tend to use their own approaches and perspectives. As described by Cohen and Petersen, and quoted by Schneider, scientists with a background of geography and planning prefers to discuss decentralization from the perspective of territory. Political scientists tend to discuss it from the aspect of political decentralization, which includes the grass roots in the process of making a decision. Economists tend to discuss the decentralization of the market to decrease the central government's bureaucracy control towards the regional governments, etc.

For provincial regions, the type of tax which is determined by the Constitution has contributed a large portion of the Regional Income and Expenditure Budget (*APBD/Anggaran Pendapatan dan Belanja Daerah*)<sup>2</sup>. Yet, because there is no provincial power in determining the amount of tax, the province cannot adjust its tax income. Thus, the provinces' dependency towards the fund allocation from the central government is still high. This condition also pushes the provinces to withdraw new retributions which contradicts the criteria mentioned by the Constitution. The regional tax

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<sup>1</sup> Tjip Ismail, *Perigaturan Pajak Daerah Indonesia*, Yellow Printing, Jakarta, 2007, hlm. 12.

<sup>2</sup> Vadia Vamiagustin, et. al. *PENGARUH PAJAK DAERAH TERHADAP PENDAPATAN ASLI DAERAH (Studi Kasus Pada Dinas Pendapatan Kota Batu Tahun 2010 - 2012)*, Jurnal Administrasi Bisnis (JAB).Vol. 14 No. 2 September 2014, hlm. 1.

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and retribution may also be withdrawn by the regency/city region based on the power of the regional provinces.

Based on article 1 and 21, Hotels are facilities which provide services in the form of lodging/resting area, including the other services which are related, with some charge. This also includes motels, guesthouses, tourism huts, tourism guesthouses, tourism boarding houses, inns, etc., also boarding houses with more than ten rooms. Thus, based on Article 2 Paragraph 2, the types of tax in regencies/cities consist of: a. Hotel Tax; b. Restaurant Tax; c. Entertainment Tax; d. Advertisement Tax; e. Road Lighting Tax; f. Non-Metal and Non-Stone Mineral Tax; g. Parking Tax; h. Ground Water Tax; i. Swallow Bird Nest Tax; j. Village and City Land and Building Tax; and k. Right Acquisition Fees for Land and Building.

Tangerang Regency is one of the areas which has a high potential in the hospitality sector to increase the Regional Original Revenue (*Pendapatan Asli Daerah/PAD*). Based on Tangerang Regency's Regional Regulations No. 10 year 2010 regarding Regional Tax, the regional government of Tangerang Regency withdraws the tax of that region, in which in it includes hotel tax. The hotel tax provisions in Tangerang regency are based on that regulation, where tax are withdrawn from the hotels for the services they provide.

The Article 6 regulates that (1) the Hotel Tax objects are the services provided by the hotels which are charged. This includes supporting services which complete the hotel, which has the aim to offer ease and comfort, including sports and entertainment facilities. (2) Supporting services as mentioned in Paragraph (1) include facilities such as telephone, facsimile, telex, internet, photocopy, laundromat, ironing, transportation, and other similar facilities which are provided and managed by the hotel. Article 7 states that (1) the Subject of Hotel Tax are individual persons or instances who pay to individual persons or instances who manages the Hotel. (2) Hotel Taxpayers are individual persons or instances who manages the Hotel. The Tax Base, Tariffs, and the Tax Calculation Method. Article 8 states that the Hotel Tax Base is some amount which must be paid to the Hotel. Article 9 states that the Hotel Tax Tariff is determined to be 10% (ten percent).

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Generally, based on the treatise of the Regional Income and Expenditure Budget (*APBD/Anggaran Pendapatan dan Belanja Daerah*) in year 2018, where regional tax reached the highest position in the contribution of the Regional Original Revenue (*Pendapatan Asli Daerah/PAD*) with the amount of around RP. 1.473.171.480.000,00,<sup>3</sup> this income shows the large amount of regional tax income realization, in which in it includes hotel tax.

Based on the above explanations, we are interested to analyze the Governance of Tangerang Regency Region on the Withdrawal of Hotel Tax in its Relevance towards the Increase of Regional Original Revenue based on the Principle of Good Governance.

## **B. Problem Identification**

There are two main aims of this research, which are:

- a. How is the Governance of the Regional Government on the Hotel Tax Withdrawal based on the Constitution No. 28 year 2009 Regarding Tax, and the Regional Regulation of Tangerang Regency No. 10 year 2010 on Regional Tax in its relevance with the Increase of Regional Original Revenue;
- b. What is the Impact of the Hotel Tax Withdrawal in Tangerang Regency towards the Increase of the Regional Original Revenue, in relation with the principle of good governance?

## **C. Literature Review**

### **a. The System of Tax and Regional Tax Withdrawal**

Beforehand, the principle of legality becomes the principle of taxation law, when it is determined that there are no tax collections without the approval of the parliament through the Constitution; and that tax collection without the approval of the parliament through the Constitution is regarded as robbery (no taxation without representation, taxation without representation is

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<sup>3</sup> Lihat pada Risalah APBD Kabupaten Tangerang yang sudah disahkan pada bulan Desember 2017, menjadi APBD.

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robbery).<sup>4</sup> The law, as an important part of the society, regulates all legal aspects, which in it includes the aspect of taxation law. It must be oriented to justice in the society, therefore, the values<sup>5</sup> must represent the interests of the society. The economy in Indonesia has not yet manifested a just and a prosperous society, as there are still not enough development going on nationally. Many public facilities, such as roads, community health centers, and other community institutions still need to be fixed. The society often complain and are often unsatisfied with the governmental policies regarding the national development. This is crucial for the tax development of Indonesia.<sup>6</sup> The essence of tax which is paid by the society is an effort to create development in the society in many aspects, as the tax is used for development, both in the local or in the national level.

On year 1983, Indonesia has experienced a reformation of tax. Starting from the tax reformation until now, the taxation regulations, especially Income Tax (*Pajak Penghasilan/PPH*) has experienced amendement several times. PPh is primarily regulated in Indonesia through the Constitution No. 7 year 1983, and until now, it has experienced amendments as much as four times. The most frequent change of the tax regulations is aimed to maximally broaden the tax base and the tax potentials.<sup>7</sup>

Tax is an obligatory contribution of the taxpayers to the state which are owed by individual persons or instances, which is coercive based on the Constitution, without receiving direct rewards, and is used as the state for the citizens' welfare as much as possible. To further optimally increase the rate of tax revenue, the government hopes for the role of the society to fulfill their taxation duties based on the tax regulations. Almost all countries in the world

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<sup>4</sup> Moh Mahfud MD, *Perdebatan Hukum Tata Negara*, PT. RajaGrafindo Persada, Jakarta, 2011, hlm. 76-77.

<sup>5</sup> Satjipto Haradjo, *Membedah Hukum Progresif*, Jakarta, Penerbit Buku Kompas, 2007, hlm. 246.

<sup>6</sup> Nurulita Rahayu, *Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, Dan Tax Amnesty Terhadap Kepatuhan Wajib Pajak*, Akuntansi Dewantara Vol. 1 N0. 1 APRIL 2017, hlm. 15.

<sup>7</sup> Fauzi Achmad Mustofa, et.al. *Pengaruh Pemahaman Peraturan Perpajakan, Tarif Pajak dan Asas Keadilan Terhadap Kepatuhan Wajib Pajak (Studi pada Wajib Pajak Usaha Mikro Kecil dan Menengah yang Berada Di Wilayah Kerja Kantor Pelayanan Pajak Pratama Batu Setelah Diberlakukannya Peraturan Pemerintah Nomor 46 Tahun 2013)*, Jurnal Perpajakan (JEJAK)|Vol. 8 No. 1 2016, hlm. 1.

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collect tax to their citizens. All countries form regulations in withdrawing and collecting tax, which are based on the principles of the rules regarding taxation. The role of tax for the citizens are basically different from one country to the next.<sup>8</sup>

In this context, good governance is dependent on how far the political and the administrative structures and mechanisms function effectively and efficiently. From the definitions of good governance mentioned above, it can be concluded that it is the establishment of a government by applying good principles of governance, and that its execution is related to the application of governmental management which are a set of results of applying managerial functions (planning, implementing, controlling, and evaluating), which are done so as to create positive partnerships between the government, independent businesses, and the society.<sup>9</sup>

Asian Development Bank states that based on the general consensus, good governance is based on four pillars, which are (1) *transparency* (2) *participation* (3) *Efficiency predictability*, and (4) *accountability*. The number of components as well as the principles which are the basis of good governance is varied from one institution to the next, from one expert to the next. But at least there are some principles which are considered to be the main basic principles, so that in the premier steps, this instrument tries to analyze the four main principles, which are transparency, participation, accountability and supremacy of law.<sup>10</sup>

The obedience of taxpayers is when they fulfill their taxation responsibilities and carry out their taxation rights correctly and rightly based on the regulations and the taxation constitutions which apply. The obedience of taxpayers is a very complex phenomenon which can be seen from many

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<sup>8</sup> Ibtida, Reisyah. 2010. Pengaruh kesadaran wajib pajak dan pelayanan fiskus terhadap kinerja penerimaan pajak dengan kepatuhan wajib pajak sebagai variabel intervening (studi pada wajib pajak di Jakarta Selatan). Skripsi, Fakultas Ekonomi Universitas Sebelas Maret Surakarta, dalam Suyanto, *Pengaruh Sosialisasi Perpajakan dan Ekstensifikasi Pajak Terhadap Penerimaan Pajak Penghasilan Orang Pribadi (Studi Kasus di Kantor Pelayanan Pajak Pratama Wonosari Yogyakarta)*, JEAM Vol XV April 2016, hlm. 25.

<sup>9</sup> <http://digilib.unila.ac.id/10543/9/9-BAB%20II.pdf>, diunduh Pada Tanggal 23 Oktober 2018.

<sup>10</sup> *Ibid.*

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perspectives. Franzoni in Carolina and Fortunata<sup>11</sup> states that tax compliance can be influenced by some factors, and can be seen from many perspectives: the tendency towards public institutions (in this case the General Directorate of Tax), justice felt by the taxpayers from the system which apply, the perception of justice, and the firmness of the constitution and the sanctions.<sup>12</sup>

The awareness of taxpayers in paying tax on time will influence the compliance of the taxpayers. The problems which often happen related to tax collection is the high rate of citizens who do not want to fulfill their taxation duties, which means that there is a high amount of unpaid tax. The rate of the taxpayers' compliance to fulfill their obligations in paying tax is still low in Indonesia<sup>13</sup>. Because of that, the awareness of the individuals or of institutions in paying tax is needed for the sustainability of national development and the equity of national development.

**a. The Establishment of Regional Government based on the Concept of Good Governance in the Collection of Regional Tax.**

The government is defined as “the authoritative direction and administration of the affairs of men/women in nation, state, city, etc.” Meanwhile, governance means “the act, fact, manner of governing.” Thus, governance is a process or an activity, as stated by **Kooiman** (1993) that governance is, “a set of political and social interaction between the government and the society in different sectors which are related to the public interests and the governmental intervention towards those interests.”

The term *governance* does not only define the government as an activity, but it also means the management, the supervision, the guidance, and the development of the establishment, and can also mean the government.

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<sup>11</sup> Carolina, Verani., Fortunata, Riana. 2013. “Tax Fairness Perception and Tax Compliance: Studi Empirik Pada Wajib Pajak Orang Pribadi Karyawan di Bandung, hlm. 4 dalam Randi Ilhamsyah, et. al. *Pengaruh Pemahaman Dan Pengetahuan Wajib Pajak Tentang Peraturan Perpajakan, Kesadaran Wajib Pajak, Kualitas Pelayanan, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Samsat Kota Malang)*, Jurnal Perpajakan (JEJAK)| Vol. 8 No. 1 2016, hlm. 2.

<sup>12</sup> Viega Ayu Permata Sari, *Pengaruh Tax Amnesty, Pengetahuan Perpajakan, Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak*, Jurnal Ilmu dan Riset Akuntansi Volume 6, Nomor 2, Februari 2017, hlm. 745.

<sup>13</sup> Nurulita Rahayu, *Op.cit.*, hlm. 16.

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Because of that, it is not surprising that there are terms such as public governance, private governance, etc. The meaning of *Governance* which means *pemerintahan* in Indonesian language develops and becomes popular with the meaning of *kepemerintahan*, whereas its good practice is called good governance.

The synonym of the word *governance* in Indonesian language is *penadbiran*, which also means the government and the management. *Penadbiran* is *tadbir*, which in the Grand Dictionary of Indonesian Language (*Kamus Besar Bahasa Indonesia*, 1996) means to manage and to arrange (to lead, to manage); the government; the administration. *Penadbir* means: arranger, manager. The word *governance*, in Indonesian can be translated as *pemerintah*, thus the meaning is the same as *penadbir*.<sup>14</sup>

Governance is a terminology which is used in exchange for the word governance, which shows political, economic, and administrative authority in managing issues of the state. This term specifically describes the changing role of the government from giving services to the facilitator, and the change of ownership from that of the state to the ownership of the citizens. The main focus of governance is the betterment of work ethics and the increase of quality. Governance means the process of making decisions and the process where the decisions are either implemented or unimplemented. Governance can be used in some contexts, such as corporate governance, international governance, national governance, and local governance.

OECD and World Bank defines *Good Governance* as the establishment of the solid and responsible development management which is in line with democracy and the efficient market, the avoidance of incorrect investment fund allocation, which is budget-discipline, also the creation of political and legal frameworks for the growth of entrepreneurship activities.

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<sup>14</sup> Sedarmayanti, *Reformasi Administrasi Publik, Reformasi Birokrasi, dan Kepemimpinan Masa Depan, (Mewujudkan Pelayanan Prima dan Pemerintahan Yang Baik)*, Refika Aditama, Bandung, 2009, hlm. 272-273.

*Governance* is more like a set of political and social interaction processes between the government and the society in different sectors related to the public's interests and the governmental intervention of those interests.

The meaning of *Good* in *Good Governance* implies the following meanings:

- a. Values which uphold the wishes and the interests of the society, and the values which may increase the society's abilities in reaching the national goal, which consists of independence, sustainable development, and social welfare.
- b. The functional aspects of an effective and an efficient government in executing tasks to reach the goal. A good government depends on two things:
  - 1) The ideal state orientation is directed on achieving the purpose of the state; it refers to democratization in state life with its constituents/voters, namely: legitimation, is the government chosen and does it have the people's trust or not; accountability (the obligation to give responsibility/to answer and clarify the performance and the behavior of a person/legal entity/head of the organization to the party who has the authority to request for explanation/responsibility);
  - 2) Government functions ideally: effectively and efficiently make the efforts to achieve the purpose of the state.

Good governance is not new in some regions of Nusantara, such as in West Sumatra, Bali and the other regions. Traditional people have applied it. This concept is now wrapped in a modern word, but in fact, it has been applied in the villages almost in the entire Indonesia regions since long time ago.

For further explanation, these are the initial idea of good governance:

1. According to Nurcholis Madjid, the idea of good governance is not new because The Prophet Muhammad (pubh) has introduced the important concepts such as participation, consensus, justice, and legal supremacy when he built the city of Medina in the period of hijrah from Mecca in AD 622. The word Medina itself means a place where the people obey the rules and fulfil the agreement (*al-uqud*);

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2. Legal supremacy is one of the most important pillars in Islam, because justice won't be achieved without it. Moreover, the governance in Medina, each individual has the right to participate in making decisions which influence their life by means of consideration and consultation (*syura* and *musyawarah*);
  3. There are important factors to be fulfilled to achieve good governance, such as each actor obeys the mutually agreed agreement. Each human being has basic right as stated by The Prophet Muhammad (pubh) in *Khutbah al-Wada* (the Valedictory of the Prophet Muhammad (pubh)), which are the right for life, property, and honor. It emphasizes also that human was awarded by God the liberty that only persists with a legal system, in which the leader and the people respect each other and are responsible to each other. It can be applied in Indonesia if there is a consensus regarding good governance;
  4. Therefore, the role of a leader is crucial. Good governance can only be achieved if the leader has vision, he/she is able to see far ahead. He/she has to be able to develop the people's potentials and create consensus among the stakeholders, as exemplified by The Prophet Muhammad (pubh).<sup>15</sup>

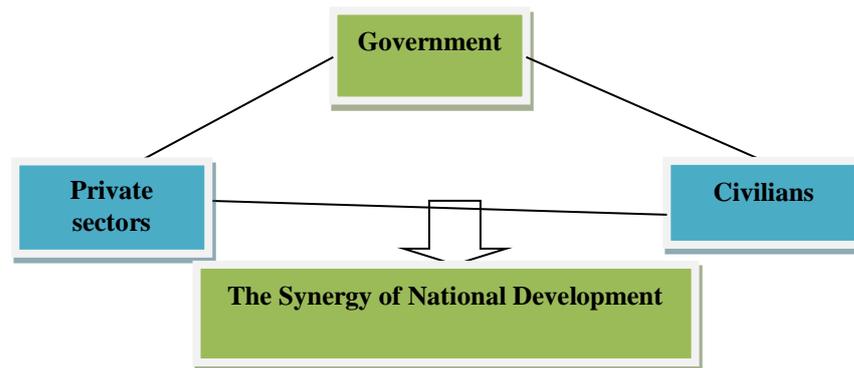
The basic concept in managing the regional government<sup>16</sup>, based on good governance, is an effort to provide public services for the people in general. Good governance is the main prerequisite to manifest the people aspiration in achieving the purposes and the ideals of the State and Nation. In order to achieve that goal, there needs to be accurate, clear and tangible development and application of the accountability system; hence governmental management can function efficiently, effectively, responsibly and clear from KKN (corruption, collusion and nepotism). There are many factors which cause the good governance concept to be applied in the life of the State and the Nation. However, the biggest factor is that developing governments are

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<sup>15</sup> *Ibid*,...hlm. 273-275.

<sup>16</sup> Dari beberapa literature dapat diketahui bahwa sistem pemerintahan daerah dengan desentralisasi sebagai dasar mulai berkembang sejak 1903, dimana sebelum itu dikenal dengan istilah sistem pemerintahan sentralistik dan terus berkembang sampai dengan saat ini. Bachrul Elmi, *Keuangan Pemerintah Otonomi di Indonesia*, Jakarta, UI Press, 2002, hlm. 4.

helpless in facing globalization era, which is full of high-levelled competency competitions. The government is no longer the actor but they expect a bigger role from the private sectors and civilians.<sup>17</sup> These three components are needed whether they are in the central or the regional scale of development, with the basic concept as follows:



The Implementation of Good Governance Principles in increasing the performance of Public Service Organizations are for example:

1. The Implementation of the Professionalism Principle is already very effective because the employees' capability in providing services for people is very optimal. It is because the employees' division of roles and their placements are already according to their capabilities, expertise and educational backgrounds, moreover they are also supported by capability enhancement and skill development through trainings;
2. The Implementation of the Accountability Principle is very effective or that it functions according to the predetermined policies, because the government apparatus is always consistent with their duties and responsibilities;
3. The Implementation of the Transparency Principle is very effective. This can be seen from the form of shared information which can be accessed by all levels of society;

<sup>17</sup> Aty Uar, *Pengaruh Pelaksanaan Prinsip-Prinsip Good Governance Terhadap Kinerja Pelayanan Publik Pada Badan Pertahanan Nasional (BPN) Kota Ambon*, Otoritas : Jurnal Ilmu Pemerintahan, 6 (1), April 2016, hlm. 2.

4. The Implementation of the Excellent Service Principle is very optimal because the given services are always integrated, directed, programmed and consistent, according to the service standards as stated in Presidential Decree no. 112 year 2013 and they are according to the policy as stated in the Constitution no. 24 year 2013, hence the services which are received by the people are convenient, quick, accurate and with affordable price;
5. The Implementation of the Democracy and Participation Principle is very effective because they uphold the value of the people's interests and wishes;
6. The Implementation of the Efficiency and the Effectivity Principle is effective and efficient. This can be seen from all activities of service performances which are performed well and its success rate is as expected;
7. The Implementation of the Legal Supremacy Principle is performed according to the policies because these policies can be enforced fairly and consistently.<sup>18</sup>

Good governance is not a new concept; this concept is as old as human civilization. To put it simply, governance means: "the process of decision-making and decision-implementation". Governance can mean that there is a process of decision-making and also the process of how it is implemented. Governance can also be applied in various contexts, namely: corporate governance, international governance, national governance and local governance. As long as governance is a process of decision-making and decision implementation, then the analysis about governance is focused on the formal and informal actors who are involved in the process of decision-making and decision-implementation as well as the various formal and informal structures involved.<sup>19</sup>

G.H. Addink said that the good governance concept in the governmental context is for the sake of interaction between a government and

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<sup>18</sup> Sondil E. Nubatonis, et. al. *Implementasi Prinsip-Prinsip Good Governance Dalam Meningkatkan Kinerja Organisasi Pelayanan Publik*, JISIP: Jurnal Ilmu Sosial dan Ilmu Politik, Vol. 3, No. 1 (2014), hlm. 18.

<sup>19</sup> Dwi Andayani Budisetyawati, *Prinsip-Prinsip Good Governance dalam Pelayanan Publik*, <https://jurnal.umj.ac.id/index.php/al-qisth/article/download/1700/pdf>. diunduh Pada Tanggal 26 Oktober 2018

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its nation.<sup>20</sup> Therefore, good governance represents several things, such as: 1. fundamental rights, 2. effectiveness and transparency, 3. government accountability (in financial issues, etc.), and 4. Development of the rule of law. The government is one of the actors in governance. The involved actors in governance varies, depending on the discussed government level. In the governance government, there is a synergy or a demand of synergy among the three actors, namely: 1. the government itself (public), 2. community or civil society, and 3. private party.

a. **The Conception of Taxation**

According to Rochmat Soemitro, tax is a contribution from people to the State Treasury based on the Constitution (which can be forced) without any direct rewards which can be indicated and is used to pay general expenditures.

From the mentioned definition, it can be concluded that tax has some elements, which are as follows:

1. Contribution from the people to the state.

The state reserves the right to collect tax. This contribution is in the form of money (not object);

2. Based on the Constitution.

Tax-collecting is based on or has legal basis from the Constitution and its implementations;

3. Without any indicated direct consideration from the state. In tax-paying, we cannot indicate the existence of individual consideration from the government;

4. Used as the funding of state affairs, such as expenditures which benefit a wide range of the society.<sup>21</sup>

To apprehend the importance of tax-collection and the reasons of why taxpayer is obliged to pay the owed tax, we certainly have to learn the meaning of tax first. There are a lot of definitions by tax experts, which are

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<sup>20</sup> Dwi Andayani Budisetyawati, *Ibid.*,

<sup>21</sup> Mardiasmo, *Perpajakan Edisi Terbaru 2016*, Yogyakarta, Andi Yogyakarta, 2016, hlm. 3.

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different from one to another according to their own perspectives. In general, tax is a contribution from people to the state (government) in accordance with the Constitution, which can be forced, and is owed by those who are obliged to pay and is without direct reward. Its revenue is used to fund state expenditures in managing government and development.<sup>22</sup>

From the mentioned tax definitions, we can conclude several characteristics which are attached to tax definition. The *first* characteristic is that *tax is collected by the State (whether it is the center or the regional government), in accordance with the Constitutions and its implementation policies*. Tax is a mandatory payment in accordance with the Constitution. It cannot be avoided by those who are obliged to pay, and for those who do not want to pay it, coercion is allowed. Therefore, it is guaranteed that the State Treasury contains tax money. In the other hand, tax imposition that is in accordance with the Constitution will ensure the taxpayers to have legal equality and certainty hence the government does not arbitrary determine the amount of tax and misuses the given data by taxpayer aside from the purpose of tax collection. The *second* characteristic is that *tax payment must go into State Treasury*. Because tax collection is intended for the State purposes, tax money must reach the State. All tax payments must be intended to the State Treasury in a manner stated by the applicable Constitution of Tax. The State Treasury includes the central and the regional government treasury, which are in accordance with the types of the collected tax. Therefore, each tax payment center has to transfer to the center government treasury and regional tax payment has to be transferred to the regional government treasury, whether it is the provincial or city/regency government. The *third* characteristic is that in tax payment, government cannot show any individual consideration (taxpayer does not obtain direct reward). In the other words, there is no direct relation between the amounts of tax payment with the consideration obtained individually by the taxpayers. Taxpayers do not receive consideration directly from the government for paying the tax to them, but they accept it indirectly.

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<sup>22</sup> MARIHOT P. SIAHAAN, *Utang Pajak Pemenuhan Kewajiban dan Penagihan Pajak dengan Surat Paksa*, Jakarta, RajaGrafindo, 2004, hlm. 5.

The consideration from the government is not personal yet it is for all of the people. Therefore, all levels of society benefit from the state consideration, whether those who pay tax or those who are exempted from tax. It can be seen in the state security sector, the utilization of roads made by the government, providing public facilities, public services, etc. The *fourth* characteristic is that the *government management in general is a manifestation of consideration from the state*. Basically, the state consideration for tax payment exists but in the general form, not individually. Tax is one of the state revenues (in a lot of countries it is the main revenue), which is needed to pay the governmental employee salary in order to manage the government for the state survival and in order to increase public welfare including taxpayers. The government for the purpose of public welfare management imposes tax. All state revenues, including tax, are used to cover state expenditures as stated in the State Budget (*APBN*). Hence, we can conclude that tax collection money is used for public welfare, whether to maintain or increase it. The *fifth* characteristic is that *tax is intended to fund governmental expenditures in which there is surplus from the revenue, it can be used as public saving*. The main purpose of tax collection acts as state financial source that will be used to fund governmental expenditures in performing its duties and functions. It is just that the government must have savings for the purpose of long-term state survival. These savings can be used anytime to fund big and urgent expenditures. Moreover, tax revenue (and another state revenue) cannot be spent as much as the amount of State Treasury revenue. If governmental routine expenditures and development managements are fulfilled and there is some residual of revenue (including from tax), this residual of revenue must be transferred to the state savings. The *sixth* characteristic is that *tax is collected because there are circumstances, events and actions which give a person a certain position*. Tax paying is only based on the taxable fact. It is the basis of tax imposition that contains circumstances, events and actions in accordance with the Constitution on Tax can be imposed tax. Therefore, without taxable fact, the government cannot impose taxpayers with tax. Tax authorities, as the party

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who have the authority to collect tax, must pay attention to this matter so they won't act arbitrarily to the people as taxpayers. Without taxable fact that is determined by the Constitution, tax authorities cannot impose taxpayer (burden them) with tax payment which is not their obligation.<sup>23</sup> In collecting tax, there are procedures which can be done, these *Tax Collection Procedures* can be performed with 3 stelsel, *such as*:

a. Riel stelsel

Tax imposition is based on the object (real revenue) hence its collection can be performed at the end of the tax year, after the real revenue is confirmed. Riel stelsel has advantages and disadvantages. The advantage is that the imposed tax is more realistic. The disadvantage is that the tax can only be imposed at the end of the period (after the real revenue is confirmed).

b. Fictive stelsel

This tax imposition is based on an assumption that is regulated in the Constitution. For example, the revenue in a certain year is assumed as the same amount as the previous year, hence at the beginning of the tax year we can determine the amount of payable tax for the current tax year. The advantage of this stelsel is that the tax can be paid during one period of tax year without waiting for the end of the tax year. The disadvantage is that the payable tax is not based on the actual situation.

c. Mixed stelsel

This stelsel is a combination of riel and fictive stelsel. At the beginning of the year, the amount of payable tax is calculated by assumption. Then at the end of the year, the amount is adjusted with the actual situation. If the actual amount is bigger than the assumption, taxpayer must pay the additional tax. But if the amount is smaller, taxpayer can reclaim the overpayment.<sup>24</sup>

## A. Research Methods

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<sup>23</sup> *Ibid*, hlm. 5-8.

<sup>24</sup> Mardiasmo, *Perpajakan Edisi Terbaru 2016*, Yogyakarta, Andi Yogyakarta, 2016, hlm. 8-9.

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The method is an absolute element in research and science development. In legal researches, there are some approaches. With this approach, the researcher will obtain information from various aspects regarding the questioned issues. The used approaches in legal research are statute approach, case approach, historical approach, comparative approach and conceptual approach.<sup>25</sup>

Research method is the main tool in the development of science, technology and art. Therefore, research aims to reveal the truth systemically, methodologically and consistently.<sup>26</sup> Legal research is a scientific activity in order to develop the science of law and to learn some cases or problems in all activities, including the actual problems in some regions. The research of law consists of two types, normative and empirical legal research.<sup>27</sup> This research reviews the effect of hotel tax collection in Tangerang District toward increasing Regional Original Revenue (PAD) in Tangerang District. This research uses qualitative research methods and juridical normative approach with literature review and legal sociology. The use of this method is expected to collect many information and data as a whole (holistic).

a. **Data Source**

Data source in this “The Implication of Hotel Tax Collection towards the Increase of the Regional Original Revenue at Tangerang Regency” research consists of primary legal materials, secondary legal materials and tertiary legal materials.

a. **Primary Legal Material**

Primary legal material is the Constitution regarding development tax, including the 1945 Constitution of Indonesia (*UUD NKRI 1945*), the

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<sup>25</sup> Peter Mahmud Marzuki, , *Penelitian Hukum*, Kencana, Jakarta, 2010, hlm. 93.

<sup>26</sup> Zainuddin Ali, *Metode Penelitian Hukum*, Sinar Grafika, Jakarta, 2009, hlm.17.

<sup>27</sup> PM. Agus Santoso, *Kajian Tentang Manfaat Penelitian Hukum Bagi Pembangunan Daerah*, Yuriska: Jurnal Ilmiah Hukum, Vol 3, No 2 (2011), hlm. 1.

Constitution no. 28 year 2009 on Tax, Regional Policy of Tangerang District no. 10 year 2010 on Development Tax and the other related Constitutions.

b. Secondary Legal Material

Secondary legal material consists of books, data and papers regarding the regional autonomy and the effect of hotel tax collection in Tangerang District toward the increase regional original revenue based on the principle of good governance.

c. Tertiary Legal Material

The tertiary legal materials which are used are dictionary, information from all related organizations, such as supporting data from the Regional Revenue Agency of Tangerang Regency.

b. **Data Collection Technique**

This research uses literature review as a technique of data collection

a. Literature Review

Literature review is a technique of collecting materials based on document review. The needed information is the perspective related to “The Implication of Hotel Tax Collection towards the Increase of the Regional Original Revenue at Tangerang Regency” study.

b. Data Analysis Technique

Reviewing study on the effect of tax collection in Tangerang Regency towards the increase of the Regional Income and Expenditure Budget (APBD) in Tangerang Regency, juridical normative method be processing the result of the collected primary and secondary materials, continued by analyzing the overall Constitution, literature, data and several related documents, as well as the tertiary data to explain and to help the analysis of primary and secondary materials.

**B. Results and Discussions**

a. **Regional Government Governance on Hotel Tax Collection and its Relevance with the Increase of the Regional Original Revenue.**

Apprehending changes has been one of the most important challenges for a contemporary government. Starting from several global conditions namely economic crisis, poverty, corruption and economic capitalism by developed countries, there are some rising concepts to handle these issues. For a contemporary government, the good governance concept is not a new phenomenon. Even the shift from one governance to the following governance, sometimes, is represented as a dramatic breakthrough from the past with media of the governmental, bureaucracy, Constitution and policies to implement their campaign plans/promises, yet it must be understood smoothly and by ignoring the existing presentations of breakthroughs.<sup>28</sup> The traditional form of government governance which emerged in the 80's era was based on several cases which mostly occurred in developing countries. Various disciplines contributed in bearing the government governance concept which is commonly known today. Various challenges endured by each country required them extra energy to be able to develop the governance better. Within the context of the said challenges, assessing newer forms (including the methods) of governance which is being compared to the older forms is no longer advisable and will risk in hindering the development of modern government model to reach even bigger and wider scope. Halkier, Katz Gerro and Martens wrote, theories/concepts are completely opposite to practices, and theories/concepts may have their own strengths and weaknesses. To explain the said strengths and weaknesses further, see the Table below:

	Strengths	Weaknesses
<i>Sound Governance</i>	International agreements allow us to better solve	Less popular in its implementation for governmental

<sup>28</sup> Lesmana Rian Andhika, *Perbandingan Konsep Tata Kelola Pemerintah: Sound Governance, Dynamic Governance, Dan Open Government (Comparative Concept of Governance: Sound Governance, Dynamic Governance, And Open Government)* Ilmu Administrasi Fakultas Ilmu Sosial dan Ilmu Politik Universitas Padjadjaran, hlm. 94.

	various issues of one country or organization	and organizational activities
<i>Dynamic Governance</i>	Urge in improving tacit and explicit knowledge	Would be meaningless if there is a corrupted bureaucracy, spoil system, nepotism and if the citizen aren't democratic enough to supervise governmental activities
<i>Open Government</i>	Transparency and increased opportunities in involving citizens in every activity and the activity of supervising governments is larger.	Uncertainty that openness may significantly contribute towards transparency

For example, some of the government governance concepts has been manifested globally. One of them is the sound governance concept, which was adopted by universities as a basis to affiliate with international universities and strive to be a remarkable organization, to build the urge to compete on both national and global scale. However, political, economic and cultural obstacles become problems which inhibit the sound governance initiation. Singapore has applied the dynamic governance concept in their governmental activities, modernized their bureaucracy, and adopted the merit system to place their state officials, socialization and education simultaneously in order to build a more critical civil society and to increase the collaboration capacity between the government as a regulator and the supervisor of any private activity who will contribute to citizen's welfare. United States of America chose the open government; however, this initiation doesn't always give positive outcome in its implementation if executed in different places. For example, Netherlands adopted open government as well which gave them negative impacts during its implementation. The negative impact includes the risk of violating other laws or regulations. Implications which arise when the data is opened is that it will offer various situations as it

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opposes several regulations (such as data protection laws). The other negative effect includes misinterpretation and abuse, people with limited knowledge in interpreting data tend to produce incorrect conclusions from the data analysis they did. One of the mostly discussed government governance element is society participation. Various studies reveal that society participation doesn't guarantee the presence of extra benefits for the government's governance. In developing countries such as Africa, society participation is strictly limited, especially for the poor by stating that they (red: the poor) do not really contribute to the government administration. A case in Latin America proved how society participation is not always the most important factor in building good government governance regarding decentralization. In Middle-East, the government allows society participation yet it doesn't necessarily encourage citizens to participate more in monitoring the government. Cheema and Rondinelli explained, *decentralization and citizen participation is conditioned by complex political, historical, social, and economic factors that differ in strength and importance among and within countries*. Political, historical, social, and economic factors affect society participation within one country. Despite being debated a lot, society participation has the good side, which includes leaving good deeds for the country. It seems the cases of developing countries above are rather similar to the current condition of Indonesia, the lack of society participation alongside with lack of the urge to monitor how the government runs the country, albeit their rights and obligations are guaranteed by law. In public administration view, society participation refers to people's role in participating in making administrative decisions and in monitoring the public services offered by the government. Society participation would give values which may increase the effectiveness of government activities. However, society participation will be advantageous only in places where the citizens are critical and democratic.<sup>29</sup>

The State Implementation is closely related to the regional implementation as a region is considered as State's sub-system, hence the effects from regional implementation will affect to State's progress. To

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<sup>29</sup> Ibid, hlm. 94-95.

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increase the role and position of one region, both at the provincial level of district/city, it requires support from private sector and citizens in order to implement good governance concept. The progress of one region can not only be judged from the progress of the regional government, but also by giving roles to the private sectors alongside with citizens to be independent, thus the said region would be integrally ameliorated. Among few provincial regions, regency/city, including Tangerang Regency which became a part of Banten Province had a long history behind it compared to either South Tangerang or Tangerang City, which then will give impacts in society and the private sector empowerment.

To run the government activities, the Regional Government needs funds which then will be used for State's construction which is organized in Regional Income and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*). APBD is the annual financial plan of the regional government which has been discussed and settled by the regional government and head of DPRD, and is implemented by regional regulations. Regional income resources with potentials have to be fully manifested, under conditions that it must be in accordance with the prevailing laws and regulations, including Regional Tax. Regional Tax which is a component of APBD is the source of regional revenue which has to be managed properly for it to be beneficiary for citizens in general. Tax collection policies based on regional regulations are made in such a way that it would not oppose central levies policies (tax and duties). A policy regarding Law No. 28 of 2009 concerning tax and regional retribution. Regional Taxes and Retributions are implemented with democratic principles, equity and justice, which also involves citizen participation and accountability by considering potentials of the region. The effectiveness of regional revenue sources will automatically improve PAD's productivity, but it must be balanced with minimal costs to maintain.<sup>30</sup>

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<sup>30</sup> Frangky Martinus Mea, *et.all*, *Analisis Pengaruh Pajak Daerah Terhadap Peningkatan Pendapatan Asli Daerah Di Kabupaten Minahasa*, Agri-SosioEkonomiUnsrat, ISSN 1907– 4298, Volume 13 Nomor 2A, Juli 2017, hlm. 324.

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Regional taxes, which are a component of the source of regional revenue, provide biggest contribution. Regional taxes consist of various types of taxes which are related to the lives of the citizens, including Hotel Taxes.<sup>31</sup>

Related to Hotel Taxes in Tangerang District based on the Types of Regional Taxes<sup>32</sup> which is based on Regional Regulations (*Peraturan Daerah/Perda*) of Tangerang Regency Number 10 Year 2010 concerning Regional Tax, that hotel taxes became a component which is being organized within the said Perda, in which Article 4 Paragraph (1) stated numerous types of Regional Taxes includes:

- a. hotel tax;
- b. restaurant tax;
- b. entertainment tax;
- c. billboard tax;
- d. street lighting tax;
- e. parking tax;
- f. groundwater tax;
- g. tax on swallow nest businesses;
- h. rural and urban land and building tax; and
- i. acquisition duty of right on land and building

Under the name of Hotel Taxes, taxes are levied based on the service offered by the Hotel.<sup>33</sup>

(1) Hotel Tax Objects is a service offered by Hotel with some charge, including supporting services which complete the hotel, which provide convenience and comfort, including sport and entertainment facilities;

(2) Supporting services as explained on Paragraph (1), includes phone, facsimile, telex, internet, photocopy, laundry services, transportation facilities alongside with other similar services which are provided or managed by the Hotel.;

(3) Not including Hotel Tax Object as explained on Paragraph (1), includes:

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<sup>31</sup>[http://eprints.dinus.ac.id/8892/1/jurnal\\_13985.pdf](http://eprints.dinus.ac.id/8892/1/jurnal_13985.pdf), diunduh pada 30 Oktober 2018.

<sup>32</sup> Pasal 4 Peraturan Daerah Kabupaten Tangerang Nomor 10 Tahun 2010 tentang Pajak Daerah

<sup>33</sup> Pasal 5

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- a. dormitory services provided by the Government or Regional Government;
  - b. rental services for apartments, condominiums, and other similar residents;
  - c. residential services around education centers or religious activities;
  - d. residential services in hospitals, nurse dormitories, nursing homes, orphanages, and other similar social care; and
  - e. travel agency or travel services organized by hotels which can be utilized by public.

The taxes levied on hotels are based on the amount of the payment or supposedly paid to the hotel.<sup>34</sup> Meanwhile the hotel tax rate is set at 10% (ten percent).<sup>35</sup> The principal amount of hotel tax payable is calculated by multiplying the tariffs as explained in Article 9 based on the taxation explained in Article 8.<sup>36</sup>

The Tangerang Regional Government, on implementing its governance through Taxes, has fluctuating growth. Below are the tables related to budget realization from regional revenues, regional tax revenues, hotel taxes (five-star and one-star hotels) from 2015 to 2017. The Hotel Tax Administration in Tangerang Regency<sup>37</sup> is implemented as follows:

- (1) Based on monthly receipt recapitulation compiled from Sales Bills, Invoices/Daily Receipts, the Taxpayer submits the SPTPD which has been filled correctly, clearly, completely, and signed by the Taxpayer or Tax Insurer.
- (2) SPTPD as explained on paragraph (1), submitted no later than 15 (fifteenth) of the following month.
- (3) If the SPTPD submission deadline falls on a holiday or a day-off, hence the deadline of SPTD falls on the next working day.
- (4) SPTD is deemed as not delivered unless being signed by the Taxpayer or Tax Insurer.

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<sup>34</sup> Pasal 8

<sup>35</sup> Pasal 9

<sup>36</sup> Pasal 10

<sup>37</sup> Pasal 7 Peraturan Bupati Tangerang Nomor 26 Tahun 2017 Tentang Tata Cara Pelaksanaan Pemungutan Pajak Hotel.

- (5) Aside from submitting SPTPD by the method explained on paragraph (1), Taxpayers may submit SPTPD electronically by using the Electronic Regional Tax Return (*Elektronik Surat Pemberitahuan Pajak Daerah/E-SPTPD*) through SIMPAD.
- (6) Excluded from the provisions as explained on paragraph (4), concerning Taxpayer submits the SPTD electronically as explained in paragraph (5).

**Table IV.1**

**Budget Realization Report: Regional Income and Hotel Taxes  
Period of 2015**

DESCRIPTION	2015		
	BUDGET	REALIZATION	%
<i>I</i>	2	3	4
<b>REGIONAL INCOME</b>	<b>1.585.933.096.436</b>	<b>1.851.195.176.763</b>	<b>116,73</b>
<b>Regional Tax Income</b>	<b>984.079.000.000</b>	<b>1.162.520.779.157</b>	<b>118,13</b>
<b>Hotel Taxes</b>	<b>13.100.000.000</b>	<b>14.996.605.111</b>	<b>114,49</b>
<b>Five-Star Hotel</b>	<b>13.000.000.000</b>	<b>14.819.225.464</b>	<b>113,99</b>
<b>One-Star Hotel</b>	<b>100.000.000</b>	<b>177.379.647</b>	<b>177,38</b>

**Table IV.2**

**Budget Realization Report: Regional Income and Hotel Taxes  
Period of 2016**

DESCRIPTION	2016		
	BUDGET	REALIZATION	%
<i>I</i>	2	3	4
<b>REGIONAL INCOME</b>	<b>1.755.081.466.124</b>	<b>2.054.715.995.931</b>	<b>117,07</b>
<b>Regional Tax Income</b>	<b>1.089.323.000.000</b>	<b>1.301.030.413.072</b>	<b>119,43</b>
<b>Hotel Taxes</b>	<b>16.623.000.000</b>	<b>19.059.694.899</b>	<b>114,66</b>
<b>Five-Star Hotel</b>	<b>16.023.000.000</b>	<b>18.123.516.537</b>	<b>113,11</b>
<b>One-Star Hotel</b>	<b>600.000.000</b>	<b>936.178.362</b>	<b>156,03</b>

**Table IV.3**  
**Budget Realization Report: Regional Income and Hotel Taxes**  
**Period of 2017**

DESCRIPTION	2017		
	BUDGET	REALIZATION	%
<i>I</i>	2	3	4
<b>REGIONAL INCOME</b>	<b>2.181.164.749.861</b>	<b>2.786.647.279.878</b>	<b>127,76</b>
<b>Regional Tax Income</b>	<b>1.216.264.000.000</b>	<b>1.836.701.036.018</b>	<b>151,01</b>
<b>Hotel Taxes</b>	<b>16.640.000.000</b>	<b>18.301.814.225</b>	<b>109,99</b>
<b>Five-Star Hotel</b>	<b>16.120.000.000</b>	<b>17.854.944.491</b>	<b>110,76</b>
<b>One-Star Hotel</b>	<b>520.000.000</b>	<b>446.869.734</b>	<b>85,94</b>

From 2015 - 2017, the regional income has experienced an increase, which also happened to regional tax income, hotel taxes, and five-star hotel. However, one-star budget hotels experienced increase from 2015 - 2016, yet on 2017 experienced decrease.

By complying as a taxpayer, the hotel sector has contributed a lot in increasing PAD and good governance concept, which improves the active roles of private sectors to contribute, hence government programs in raising welfare would be more supported with the synergy from the said three elements (regional government, private sector, citizens).

**b. The Impact of Hotel Tax Withdrawal in Tangerang Regency Towards the Increase of PAD Associated with Principles of Good Governance.**

During the last decades, the good governance concept was considered the right concept in a democratic country (especially in the study of public administration) to organize and to manage the government well. The students are always presented with epistemological understanding regarding the good governance concept which are adopted from several developed countries as a reference for developing countries. They are then used by developing countries in an axiological manner universally. Although the background of the good governance concept will explicitly attract developing countries to be

dependent and intervened, and would be easily governed by a set of binding policies made by the donor agencies. The globalization movement which continues to develop dynamically deliver changes towards environmental degradation, economic capitalization, and poverty. However, the said globalization adjustment is followed by government and administrative transformation. The process of government administration, structure, governance values, the need for building capacity, innovating policies, and management become more effective. The effectivity of the government is based on various existing policy choices. The choices of government policies are different compared to their practices, this will provide logical explanation between the government policies which are considered successful or not. The definition of several government governance concepts to prevent the mapping regarding this research issue becoming blurry.

The exemplary governance is closely related to contribution, empowerment, and balanced roles between its three pillars (government, private businesses, and citizens). The said governance also requires the existence of bureaucratic competency as the executors of political/public policies or as the ones who hold authority upon the roles of the state in implementing the mandates charged at them. Nevertheless, the implementation of the exemplary governance principles often suffers obstacles which are commonly caused by the lack of understanding, awareness, and capacity of the three pillars. According to the Secretariat of the National Good Governance Development Team -- Indonesian Ministry of National Development Planning (*Badan Perencanaan Pembangunan Nasional/BAPPENAS*). The application of the exemplary governance in the governmental environment is inseparable from the application of a governance management system which is the result of the implantation (planning, implementing, controlling, evaluating) which are executed in a consistent and professional manner. The practice of the said management system was able to build positive partnerships between the government, the private sector, and

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citizens. Through this (system), the environment of government agencies is expected to provide excellent service to the public.<sup>38</sup>

The Constitution No 23 Year 2014 concerning Regional Government stated, the government only manages few sectors, including: foreign policy, security defense, justice, monetary, fiscal, and religion alongside with the other sectors which carry new implications in public management where the government dominates distinctly. In relation to the responsible bureaucratic instruments, good governance emerged as the main issue. The implementation of the exemplary governance or Good Governance precedes the implementation of regional autonomy. The exemplary governance or Good Governance will produce a bureaucracy that is reliable and professional, efficient, productive, also serving excellent services to the citizens. We know to realize the exemplary governance requires long period of time alongside with endless effort. Aside from that, an agreement and high sense of optimism need to be built from all components of the nation involving three pillars of nation and state, such as the state instruments, the private sector and citizens to develop a sense of togetherness in order to achieve an exemplary governance, and mostly honesty towards the citizens is the starting point to build not only a strong government but also a good governance.<sup>39</sup>

Regarding this matter, a Good Governance concept becomes one of the keywords to discuss in order to improve the governance system in Indonesia. United Nations Development Program (UNDP), defines Governance as the implementation of authority in economic, political, and administrative sectors to manage various state affairs on each and every level and is the state's policy instrument to help build a prosperous condition and integrity and social cohesiveness within a society.<sup>40</sup> One of the regional taxes whose potentials to grow the same time when service sectors within development policies are being managed closely which resulting business, service and tourism sectors

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<sup>38</sup> *Op.cit.*, <http://digilib.unila.ac.id/10543/9/9-BAB%20II.pdf>, diunduh pada 28 Oktober 2018.

<sup>39</sup> [http://ejournal.an.fisip-unmul.ac.id/site/wp-content/uploads/2017/01/JURNAL%20\(01-19-17-04-24-51\).pdf](http://ejournal.an.fisip-unmul.ac.id/site/wp-content/uploads/2017/01/JURNAL%20(01-19-17-04-24-51).pdf), diunduh pada 20 Oktober 2018

<sup>40</sup> Agus Dwiyanto, *Mewujudkan Good Geovernance Melalui Pelayanan Public*, UGM Press.Yogyakarta, 2006. hlm. 78.

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to develop further is hotel tax. Initially, hotel tax was managed altogether with restaurant tax under the name hotel and restaurant tax. Hotel tax and restaurant tax then are separated to be the taxes on their own. This indicates how big the potential and the existence of hotel tax and also its contribution within one region.<sup>41</sup>

Regional development is directly proportional to the implementation of Good Governance in each region, including Tangerang District which has a concept in supporting private sector and citizens' empowerment altogether in order to run the administration of the government. Hotel owners whom then become Taxpayers are the private sectors who had contributed PAD in Tangerang District, as explained above on table IV.1 until IV.3, which is the regional income on 2015 Rp.1.585.933.096.436, on 2016 1.755.081.466.124, and on 2017 Rp. 2.181.164.749.861. As for the acquisition of the Hotel Tax on 2015 Rp.13.100.000.000, on 2016 Rp. 16.623.000.000, and on 2017 Rp. 16.640.000.000. The presence of hotel tax contribution towards PAD is a part of the taxpayer compliance in regional development, and would deliver broad impact on all aspects. That matter would be closely related to the program-planning in the future, including the effort of empowering citizens to participate and be active in integrated programs. Regarding Good Governance, the role of regional government from levying to managing, will be correlated with the direction of the well-planned development is a part of government governance from Tangerang Regency Government through Local Revenues Offices (*Badan Pendapatan Daerah*) to synergize the regional autonomy concept towards autonomous regions. The impact from the hotel tax levies in Tangerang District on the increase of PAD in general will be a part of structuring public services which may meet the minimum standard of public services which is arranged by the regional government, also by the implementation of Tangerang Regency Regional Regulations No. 10 Year 2010 Concerning Regional Taxes and Tangerang Regent Regulations Number 26 Year 2017 concerning Procedures on Levying Hotel Taxes is a part of the

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<sup>41</sup> <https://media.neliti.com/media/publications/209313-kontribusi-pajak-hotel-terhadap-pendapat.pdf>, diunduh pada 30 Oktober 2018.

governance within the regulatory sector, hence the good governance principle would be implemented effectively when the government roles as the policy holder, to utilize its regional income for the development implementation, both physical and non-physical development.

#### **D. Conclusion**

The regional income component which contribute the most is regional tax. Regional tax consists of various types of tax which are related to the lives of citizens, including the Hotel Tax. The Tangerang District Government has fluctuating growth during its implementation of its governance through Taxes. Based on the data obtained by realizing the budget of regional income, regional taxes, hotel taxes (five-star and one-star hotels) from 2015 to 2017, despite that it seemed to fluctuate, yet in general there was an increase of PAD in the Hotel Tax sector and revenue.

The contribution of hotel tax towards PAD is a part of taxpayer compliance in regional development, and will deliver broad impact on all aspects. The said matter would closely be associated with the regional program planning in the future, including the effort to empowering the citizens to be able to participate and be active in the integrated programs. Regarding Good Governance, the role of the regional government will be a part of the structuring public services which may meet the minimum standard public services which is arranged by regional government, also by the implementation of Tangerang Regency Regional Regulations No. 10 Year 2010 Concerning Regional Taxes and Tangerang Regent Regulations Number 26 Year 2017 concerning Procedures on Levying Hotel Taxes is a part of the governance within the regulatory sector in supporting good governance principle.

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