The Implementation of Policy On Restaurant Tax Levy In The Regional Revenue Management Board of Cirebon Regency

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Abstract—The implementation of policy on restaurant tax levy in the regional revenue management board of Cirebon Regency has not reached the expected target yet. This is due to the lack of optimal action toward the measures and objectives of the policy on restaurant tax. This research is aimed to identify the implementation of policy on tax restaurant by the regional revenue management board in Cirebon Regency. This research used descriptive qualitative method and was carried out in the regional income management agency of Cirebon Regency. The research findings show that the taxpayers are still less aware of the obligation to pay on time, dissemination of information and socialization has not been maximized, facilities and infrastructure are inadequate, human resource are still low in capacity, and rules and regulation of Bupati number 10 year 2012 about system and procedure of tax levy on restaurant have not been optimally obeyed due to the less strict sanction imposition.

Keywords: Implementation of policy, restaurant tax levy

I. INTRODUCTION

Based on Regional Regulation of Cirebon Regency Number 05 Year 2008, the role of regional revenue Management Board is an executive implementation element of regional autonomy led by the Head of Agency, which is under and responsible to the Regent through the Regional Secretary. The Regional Revenue Management Board has a very important role as the Coordinator that focuses on the security and management of Regional Taxes and also co-administration duties on security and acceptance of Land Building Tax (PBB) and Income Tax (PPh), while other levies and income issues are technically authorized.

II. LITERATURE REVIEW

A number of ways in which implementers can use public law to be implemented in accordance with the wish of the congress and / or bureaucracy. Lately, there is a debate which focused on two approaches (in Winarno, 2007), among others: 1) Approach command and supervision; which includes the use of less coercive mechanisms, such as the establishment of standards or raw rules, inspection and imposition of sanctions against offenders who do not obey federal rules 2) Economic or market incentive approaches; which includes the use of tax credits, subsidies, or other rewards or penalties to encourage private interests to comply with the rules. Definition of Public Policy by Heinz Eulau and Kenneth Prewith [2] that public policy as a permanent decision is characterized by the consistency and repetition of the behavior of those who create and from those who comply with the decision. Another definition of Thomas Dye [2] states that public policy is what the government chooses to do or not do. Through this definition we gain an understanding that there is a difference between what the government will do and what the government really has to do.

III. METHODOLOGY

This research uses descriptive qualitative method. Qualitative method uses the technique of data collection like interview, observation, and document which will be the instrument to get the data. To test the credibility of the data, the technique of triangulation is applied.

IV. RESULTS AND DISCUSSIONS

One of the local taxes is restaurant tax, in accordance with the mandate of Law Number 28 Year 2009 on Regional Tax and Regional Retribution and Regional Regulation of Cirebon Regency [4] Number 2 Year 2011 on Regional Taxes, Restaurant tax [5] is a restaurant service tax, whereas a restaurant is a fee-based food and / or beverage provider, which includes restaurants, cafeteria, canteen, stalls, bars and the likes including catering services. The collection of restaurant taxes as measured from deposits earned annually from 2013 to 2017 tax revenue has reached the target set. This is due to the increasing number of restaurants in Cirebon Regency, especially for large restaurants that have many visitors. This will provide a large restaurant tax revenue because the restaurant that follows the rules based on the tariff of 10% of sales turnover. If the turnover of restaurant revenues increases then the larger the tax

revenues will be. If income turnover decreases then the tax revenue will be smaller.Actually, restaurant tax in Cirebon Regency has big potential to be explored more deeply, especially if the restaurant tax collection system is done in accordance with the procedures and rules that apply, surely the revenue of Original Regional Revenue (PAD) will become more optimal and bigger. To identify the policy implementation, Van Metter and Van Horn variables are used, this implementation is an abstraction or performance of a policy implementation that is deliberately done to achieve high performance of public policy implementation that takes place in the relation of various variables. This model assumes that policy implementation runs linearly from available political decisions, implementers and public policy performance. To find out how the situation of the implementation of restaurant tax collection policy in the Regional Revenue Management Board of Cirebon Regency, the variables are:

1) Measure and Purpose of the Policy

Performance Policy Implementation can be measured at the level of its success if the goals and policies are realistic with the socio-culture at the level of implementing the policy. When policy measures or policy objectives are too ideal, to be implemented within the community, it is rather difficult to bring the public policy close to the point of success. To measure the performance of the policy implementation must have certain standards and targets that must be achieved by the implementers of policy. Policy performance is basically an assessment of the level of achievement of standards and objectives.

2) Objectives of the Policy

The purpose of the implementation of the policy on restaurant tax levy is to increase the original income of the area through restaurant tax which has a target. However, to improve the optimal goal still needs to be improved because it still has some obstacles; taxpayers do not pay the right tax on time, restaurants that pay taxes do not fit the tariff of 10% of sales turnover, so that restaurants pay according to their current income but tend to pay the same tax every month even though the restaurant gets a considerably high income. This is due to the lack of the restaurant taxpayers' awareness about the tax.The obstacles in the implementation of restaurant text levy in the Regional Revenue Management Board of Cirebon Regency are: There are still taxpayers who cheat in reporting his turnover and not following the 10% tax rate rule of the sales turnover. Whereas in Regent Regulation No. 10 Year 2012 About Restaurant Tax Collection System and Procedures, restaurant taxpayers must pay tax 10% of turnover obtained by showing the supporting structure. There are 2% sanction for taxpayers who are late paying taxes have not run optimally due to lack of awareness of paying the tax; they are not responsible for the obligation to pay and frequently try to avoid the tax officials. Whereas tax is a liability that must be fulfilled by

the society, including restaurant / restaurant taxpayers to support development in their area.

1) Socialization of restaurant tax is still rarely done because it is only held once a year.
2) Limitations of human resources of field officers and limitations of transportation facilities to work in the field in levying restaurant taxes.

V. CONCLUSIONS and SUGGESTIONS

Conclusion

The implementation of restaurant tax levy policy especially in western restaurant in Cirebon Regency is still not optimal, because it is still not fully complied with Regulation of Regent Number 10 Year 2012 about Restaurant Tax Collection System and Procedure.

In implementing the policy of restaurant tax collection in the Regional Revenue Management Board of Cirebon Regency especially in the western restaurant area of Cirebon Regency, it can be concluded that the implementation is not yet optimal because it is still not fully complied with Regent Regulation No. 10/2012 on Restaurant Tax Levy System and Procedure.

Suggestions

a) Officers and restaurant taxpayers must have awareness of law and compliance with Regent's Regulation Number 10 on Restaurant Tax Collection System and Procedures, that the taxpayers subject to tax must follow the regulation of paying taxes at a rate of 10% of their sales turnover.

b) It is recommended that the restaurant taxpayers should pay on time and that the officers of the Regional Revenue Management Board improve the socialization of restaurant taxes in order to make the taxpayers understand the importance of paying taxes. Socialization can be done with a period of 3 (three) months and the officer of restaurant tax levy should be strict to taxpayers who do not obey the rules of law, particularly restaurants and provide an understanding of legal sanctions for taxpayers who do not pay on time.

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