
Analysis of the Implementation of Hotel Tax Collection on Tour Boats in West Manggarai Regency, East Nusa Tenggara Province Year 2019-2022

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ABSTRACT: Tourist who travel to tourist destinations using tourist vessels and utilize accommodation services on board generate transactions that generate revenue. However, the collection of hotel tax on tourist vessels in West Manggarai Regency has not met the target set by the local government. This phenomenon indicates a low level of taxpayer compliance. Therefore, it is essential to implement the Regent Regulation of West Manggarai Regency No. 58 of 2017 regarding the Procedures for Hotel Tax Collection on Tourist Vessels. The objective of this research is to analyze the implementation of the Regent Regulation on the Procedures for Hotel Tax Collection on Tourist Vessels and identify the obstacles faced and efforts made by the Regional Financial Management Agency to overcome these challenges. The research methodology employed in this study is qualitative with a descriptive type. The findings reveal that the implementation process of the Regent Regulation on the Procedures for Hotel Tax Collection on Tourist Vessels has not been executed effectively and does not comply with the applicable rules due to a lack of education and information dissemination, inadequate human resources capabilities, low implementor supervision, insufficient personnel, and suboptimal inter-organizational communication. Therefore, there is a need to enhance activities related to socialization, education, supervision, and human resources training.

Keywords: Implementation, Hotel Tax, Tourist Vessels, Local Taxation



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INTRODUCTION

The State of Indonesia is a country that has implemented a regional autonomy system that has been in force since 2001. Autonomy with a decentralized system aims to assist a region in increasing its source of income which functions to fulfill regional development financing. Currently Indonesia is implementing a decentralization system that is very fast and widespread in

history, and is supported by regional political forces and was born since the collapse of the centralized and authoritarian Suharto government. (Nuradhawati, 2019)

Law No. 33 of 2004 explains that financial sources or regional revenues come from PAD. Regional Own Revenue is the right of the regional government which is recognized as an addition to the results of net assets obtained from regional taxes, regional levies, results of separated regional wealth management and other PAD. Local Own Revenue is a source of regional income which is a supporting factor in the implementation of regional autonomy in order to achieve the welfare of the people in the area as a form of decentralization.

West Manggarai Regency, NTT, with the capital city of Labuan Bajo, is one of five super priority tourist destinations with a super premium level which is projected to become one of the national tourism icons. The seriousness of the central government in establishing Labuan Bajo as a national tourist destination is marked by the development of supporting and supporting facilities and infrastructure for tourism, marketing to promotion which have been carried out so extensively in recent times.

The number of tourist visits to Labuan Bajo has consistently increased from 2019 to 2022. The largest increase in the number of tourists occurred in 2019 reaching 256,609 people. Even though it decreased in 2020 to only 44,505, the number of visits to West Manggarai Regency has increased successively the following year, namely 60,439 tourists in 2021 and 176,351 in 2022.

Tourist visits to Labuan Bajo, West Manggarai Regency, can have an impact on tax revenues because the number of tourists, both foreign and domestic, is increasing every year. This increase in visits will provide a great opportunity for the people and government of West Manggarai Regency to expand their tax collection aspects. One of them is by collecting hotel taxes on tour ships.

Hotel Tax Collection on Tour Boats must be maximized, because it is a source of local tax revenue. Implementation of tax revenue shows how successful a business or activity is in achieving the goals or objectives that have been set. It shows how much tax revenue has been planned.

As one of the autonomous regions in Indonesia, West Manggarai Regency stipulates Regional Regulation Number 3 of 2012 concerning Hotel Tax which is part of the regional taxes collected in the regency/city area which has the potential to contribute to regional tax revenues.

The West Manggarai Regency regional revenue target continues to increase, while the realization of hotel tax revenue on tour boats has fluctuated. The realization achieved was not in accordance with the targets set by the local government.

The realization of hotel tax revenue on board tours is inseparable from how the collection is implemented. A regulation or policy made by the government can be assessed if it has been implemented properly. Regent Regulation Number 58 of 2017 which regulates hotel tax collection on tour boats for West Manggarai Regency must be properly implemented so that tax collection can produce effective results. (Ekawati, 2019)

Based on research conducted by the authors at the Office of the West Manggarai Regency Regional Financial Management Agency, the phenomenon that the authors found is that there are still many hotel taxpayers aboard tourist boats who have not fulfilled their obligations.

Table 1 Target and Realization of Local Own Revenue in the District
West Manggarai Year 2019-2022

Year	Target	Realization (Rp)	Presentase (%)
2019	165.380.630.000	169.950.000.000	102,77%
2020	230.443.365.279	99.340.000.000	43,11%
2021	270.410.736.984	154.770.000.000	57,23%
2022	326.530.000.000	190.850.000.000	58,45%

Source: Ministry of Directorate General of Fiscal Balance

Based on table 1 it can be seen that the target of West Manggarai Regency PAD continues to increase while the realization of PAD has fluctuated. Where in 2020 there was a decrease with a percentage of 43.11% of the planned target. With a decrease in PAD revenues, the West Manggarai Regency government should be able to maximize the existing potential so that PAD always increases and reaches the targets that have been set, so that all planned programs run well and are on target.

Table II. Target and Realization of Hotel Tax Revenue on Tour Ships
In West Manggarai Regency in 2019-2022

Year	Target	Realization	Presentase
2019	2. 628.818.000	594.650.480	22%
2020	1. 203.750.000	416.593.014	34%
2021	1. 483.480.000	524.728.269	35%
2022	2. 823.000.000	2.022.603.262	65%

Source: Regional Financial Management Board of West Manggarai Regency 2023

From table II above it can be seen that the realization of hotel tax revenue aboard tourist ships in 2022 has increased from the target and realization. In 2022, the target is Rp. 2,823,000,000 can be realized Rp. 2,022,603,262. In 2019 there was a decrease in the target and realization of hotel tax revenue on tour boats by showing a target of Rp. 2,628,818,000 and realized Rp. 594,650,480. It can be seen that the realization achieved is not in accordance with the targets set by the local government.

LIBRARY STUDY

Definition of Administration

According to Ismail Nawawi in (Rusli, 2016):

"Administration is a series of process activities on the subject of work and a group of people which are carried out as dynamically as possible through cooperation with a pattern of distribution of each work or task in order to fulfill the achievement of certain rational goals or objectives as effectively and efficiently as possible"

From the statement above the researcher concludes that Administrative Science is every implementation of various activities through a form of cooperation with organizational bodies as previously planned in order to achieve a goal that has been through a mutual agreement.

Tax Administration

According to Lawrence Summer (Rahayu 2017. 93):

"Tax administration is defined as a procedure covering the stages of taxpayer registration, tax determination, tax payment, tax reporting and tax collection. Stages that are not solid can be a source of tax evasion"

Implementation Theory

According to Pressman and Widavsky in Erwan and Dyah (2015, 20) implementation is interpreted by several keywords, namely: to carry out policies (to carry out), to fulfill promises as stated in policy documents (to fulfill), to produce output as stated in the policy objectives (to produce), to complete the mission that must be realized in the policy objectives (to complete).

Meanwhile, according to Donald S. Van Meter and Carl E. Van Horn (Subarsono, 2015) there are 6 (six) dimensions that influence policy implementation, namely, policy standards and objectives, resources, inter-organizational communication, characteristics of implementing agents, implementor dispositions and conditions. social, economic and political environment.

Definition of Tax

According to Soeparman Soemahamidjaja (Harjo, 2019):

Taxes are taxpayer contributions, in the form of money or goods, which are collected by the authorities

based on legal norms, in order to cover the costs of producing collective goods and services in achieving the general welfare.

The definition of tax according to (Mardiasmo, 2019: 3):

"People's contributions to the state treasury are based on laws (which can be enforced) and do not get reciprocal services directly and can be shown and used to pay public expenses."

1. Taxes are divided into 2, namely Provincial Taxes and Regency Taxes.

- a. Provincial Tax, consisting of:
- b. Vehicle tax;
- c. Transfer Fee of Motorized Vehicles;

- d. Motor Vehicle Fuel Tax;
 - e. Surface Water Tax; And
 - f. Cigarette Tax
2. Regency/Municipal Tax, consisting of:
- a. Hotel Tax;
 - b. Restaurant tax;
 - c. Entertainment Tax;
 - d. Advertisement tax;
 - e. Street Lighting Tax;
 - f. Non-Metal and Rock Mineral Tax
 - g. Parking Tax;
 - h. Groundwater Tax;
 - i. Swallow's Nest Tax;
 - j. Rural and Urban Land and Building Tax;
 - k. Land and Building Rights Acquisition Fees.

Hotel Tax on Board Tour Boat

1. Understanding of Hotel Tax on Tour Ship

According to West Manggarai Regency Regent Regulation Number 58 of 2017, tourist boats are ships that sail on water that are used by tourists and have various facilities such as rooms, restaurants, cafes, bars, casinos, discotheques, pubs and swimming pools as well as various other facilities open to the public and managed commercially in the West Manggarai Regency area.

2. General Provisions

The tax period is a period of 1 (one) calendar month which is the basis for the Taxpayer to calculate, deposit and report the tax payable. A tax year is a period that is 1 (one) calendar year in length, unless the Taxpayer uses an accounting year that is not the same as the calendar year.

3. Subject to Tax

Hotel tour boat tax subjects are individuals or business entities that pay for private persons or business entities that provide lodging, treatment, meals, and other support services on board tour boats.

4. Tax objects

The tax object of tourist ship hotel taxes is the provision of accommodation, treatment, food and other beverages to the public which are managed commercially on board tour boats.

5. Tax Rates

Every tourist ship hotel tax payer and tour boat restaurant taxpayer is obliged to record gross revenue transactions for all travel packages in one month.

Calculation of Hotel Tax on Board Tour:

$$\begin{aligned} &\text{Travel Package Fee} + \text{Hotel Service Fee} \times 20\% \\ &= \text{Amount} \times 10\% \end{aligned}$$

Concept Operations

The operationalization of the concept is the author's detailed description of the concept to be studied which contains the basic concept to be explained in writing interviews, observations, and documentation used. In this study, researchers used the theory of Van Meter and Van Horn, namely:

1. Policy standards and objectives

Policy performance is an assessment of the achievement of policy standards and targets that have been set at the beginning. There are two assessment policy performance entities on the level of achievement of standards and targets, namely:

- Clarity of Standard Objectives and Policy Implementation Targets
- Achievement of Policy Implementation Standards and Targets

2. Human resources

Refers to how much support human and non-human resources have to implement programs or policies.

- Availability of Human Resources
- Availability of Financial Resources

3. Communication between organizations

Procedural mechanisms designed to achieve program goals and objectives.

- Consistency or Uniformity of Information Provided
- Accuracy of Communication with Executors

4. Characteristics of Executing Agents

Shows how much the carrying capacity of the organizational structure, values that develop, relationships and communication that occur in the internal bureaucracy.

- Two main characteristics in the characteristics of implementing agents are:
- SOP Procedure Mechanism (Standard Operational Procedure)
- Intertwined Relationship Patterns

5. Disposition

Shows that the attitude of the implementer becomes an important variable in policy implementation. How democratic, responsive to the target group and the environment are some that can be designated as part of the implementer's attitude.

In implementing the policy, the attitude or disposition of the implementor is divided into three things, namely:

- Implementor's Response to Policy Related to the implementor's willingness to implement public policy.
- Intensity or responsibility of policy implementers

6. Social, Economic and Political Conditions

Pointing out that the environment in the direction of implementing the policy itself. The environment that can support the successful implementation of these policies comes from the external environment, namely support from the Socio-Economic and Political Environment

METHOD

This study used a qualitative approach with data collection techniques using observation and in-depth interviews with informants including: planning staff, data collection and data processing at the BPKD (Regional Financial Management Agency), academic lecturers and three hotel taxpayers on board a tour boat.

RESULT AND DISCUSSION

Implementation of Hotel Tax Collection on Tour Boats in West Manggarai Regency for 2019-2022.

In the discussion, researchers will discuss using the theory of Donal Van Meter and Carl Van Horn (Subarsono, 2015) by explaining the existence of several variables that play a role in successful implementation, namely: policy standards and targets, resources, relationships between organizations, agent characteristics implementers, socio-economic and political conditions, implementor dispositions. These variables relate to the implementation of hotel tax collection on tour boats in West Manggarai Regency as follows:

1. Policy Standards and Targets

The main standards and goals are providing services to hotel taxpayers on board tour boats, carrying out the process of data collection, reporting, registration and payment to hotel owners, providing an understanding of taxpayer awareness, information about hotel tax collection policies aboard tour boats regulated in West Regent Regulation No. 58 of 2017 concerning procedures for collecting hotel tax on tour boats.

There are many tour boats in the West Manggarai Regency area, but only a few tour boats have offices or business entities in the West Manggarai Regency area and there are still many ships operating for less than a month, while the hotel tax on tour boats is contained in Regent Regulation Number 25 2017 stated that the Tax Period is a period of 1 calendar month which is the basis for Taxpayers to calculate, deposit and report tax payable.

2. Resource

The human resources provided by the Regional Financial Management Board or the Implementers have not been maximally capable in implementing policies. Improving the quality of human resources should be held training so that in the implementation process it can achieve targets and targets, but if the number of officers has followed the standards then it is possible that tax revenue will be even more optimal. Due to the lack of personnel so that when conducting socialization to the community it cannot be maximally and evenly distributed. Because there are still many taxpayers who do not understand the function of collecting taxes on hotel taxes on tour ships.

3. Inter-Organizational Relations

Inter-organizational relations in carrying out the implementation of hotel tax collection on tour boats have been socialized directly but have not been maximized because there are still many taxpayers who do not understand this policy. One form of communication is socialization. Based on the results of interviews with the executor of the West Manggarai Regency Regional Financial Management Agency, that the socialization activities had been carried out well but due to a lack of personnel so they were not carried out on a regular basis.

4. Characteristics of Executing Agents

The characteristics of implementing agents in carrying out the implementation of hotel tax collection on board tour boats can be concluded that each implementing agent implements hotel tax collection on tour ships properly, in accordance with established provisions, and in accordance with the specified Standard Operational Procedure (SOP) but still influences lack of taxpayer compliance and outreach from related parties.. So it can be concluded that the West Manggarai Regency Regional Financial Management Agency has carried out implementation according to the SOP but is still not firm in billing taxpayers. Many taxpayers are not followed up by the Regional Financial Management Agency.

5. Implementor's Disposition

The West Manggarai Regency Regional Financial Management Agency supports the implementation of hotel tax collection on tour boats. The implementor's response to the implementation of hotel tax collection on board tour ships needs to improve the program, provide good service, provide online services to make it easier for taxpayers, have an information board that can be read by taxpayers and have supervision related to taxpayer compliance.

6. Social, economic and political environmental conditions

Social, social, economic and political conditions have a significant influence on achieving the target of hotel tax revenue aboard tourist ships. The social, political and economic conditions are fully supportive, following the applicable regulations, namely the Regent's regulation Number 58 of 2017, the existence of a hotel tax collection policy on board this tour ship means that local revenue from the tax sector increases.

So it can be concluded that social, political and economic conditions have been supportive and very influential. With successful social, economic and political conditions, the implementation of hotel tax collection on board tourist ships will be better. Provide counseling or outreach so that hotel owners on tour boats understand and can implement it.

Obstacles Occurring in the Implementation of Hotel Tax Collection on Tour Boats in West Manggarai Regency, East Nusa Tenggara Province in 2019-2022

Based on the results of research that has been carried out by researchers both through observation, taking data or documents and interviews with informants, it shows that the obstacles to

implementing hotel tax collection on board tourist/floating boats in West Manggarai Regency include:

1. The level of awareness, understanding of taxpayers is still low regarding tax obligations and many tourism actors are not aware of the existence of a hotel tax collection policy on tour ships. This can result in not registering and paying taxes as a taxpayer.
2. The lack of quantity of human resources in carrying out supervision and outreach in terms of reporting and paying taxes is still uneven.
3. The Regional Financial Management Agency has difficulties in controlling and direct supervision of tourist boats that do not contribute. There are many tourist boats in the West Manggarai Regency area, but only a few tour boats have offices or business entities in the West Manggarai Regency area. In addition, there are still many tourist boats that only sail in the West Manggarai Regency area in just a few days while the calculation of the hotel tax period is 1 (one) month so that the Regional Revenue Agency has difficulty collecting taxes.

Efforts made to deal with obstacles that occur in the implementation of Hotel Tax Collection on Tour Boats in West Manggarai Regency, East Nusa Tenggara Province, 2019-2022

In collecting hotel taxes on tour boats in West Manggarai Regency, there have been several attempts to overcome the obstacles that have occurred.

By conducting more in-depth interviews with related parties, the following are the efforts made in the Implementation of Hotel Tax on Board Tours, namely:

1. Providing clear information by actively socializing, the government can hold meetings or seminars that discuss hotel tax collection on board tour boats. In this event, taxpayers can be given a clear understanding of the applicable tax collection rules and procedures.
2. Providing additional quantity of human resources, especially those directly related to the field.
3. Establishing an online payment system as an effort to make it easier for tour boat entrepreneurs who are outside the West Manggarai Regency area and drafting new regulations regarding incidental tax collection for tour boats that only sail for less than 1 month in West Manggarai territorial waters

CONCLUSION

Based on the results of the research described in chapter IV (four) Implementation of Hotel Tax Collection Policy on Tourist Boats in West Manggarai Regency, the researcher can draw the following conclusions:

1. The implementation of hotel tax collection aboard tourist boats in West Manggarai Regency, East Nusa Tenggara Province in 2019 - 2022, has not gone well because, judging from the realization data achieved, it does not match the targets set by the local government, while the growth of taxpayers continues to increase every year. Taxpayer awareness is still low and socialization is still not optimal, as well as the lack of quantity of human resources who handle hotel tax collection on tour boats.

2. Obstacles experienced in the implementation of hotel tax collection on tour boats are non-compliant taxpayers and the quantity of human resources is not optimal and socialization is not sustainable, and there are still difficulties in controlling tourist boats that only sail for less than 1 month in West Manggarai waters.
3. Efforts to overcome the obstacles experienced by the government and the community, namely carrying out routine supervision and inspection directly or through an online payment system by re-recording taxpayers, adding personnel and the quantity of human resources and compiling regulations related to taxation of tourist boats that only stop for a few days in West Manggarai waters.

After doing the research, for further development the researcher will submit some suggestions, namely as follows:

1. To further maximize and expedite hotel tax collection on board tour boats, it is better to hold socialization and training for hotel entrepreneurs, in the form of counseling, seminars, it is hoped that the executors can carry out these activities in order to increase the knowledge and awareness of taxpayers, especially taxpayers who own hotels on tour boats. so that problems can be solved.
2. Improving the quality and quantity of human resources so that their implementation can be efficient and education and socialization can be comprehensive so that it is easy to control tourist boats operating in the West Manggarai Regency Area.
1. There needs to be strict action from the West Manggarai Regency Regional Financial Management Agency for hotel business owners who do not pay hotel tax obligations on tour boats by carrying out routine checks both in person and by providing an online payment system platform, imposing social sanctions such as affixing warning stickers and constructing jetty for ships operating in Labuan Bajo waters.

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