OPTIMIZING RESTAURANT TAX SUPERVISION IN JAKARTA: A CASE STUDY OF THE TANAH ABANG AREA

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Abstract
This research aims to explain the business process of supervising the restaurant tax collection in DKI Jakarta. This research also aims to provide suggestions to optimize supervising the restaurant tax collection in DKI Jakarta. The approach used in this research is a qualitative approach with descriptive methods. The data collection in this study was done using the techniques of observation, interview, and documentation study. The results of this study are an explanation of the general description of the restaurant tax collection supervision business process such as monitoring the payment of periodic restaurant tax deposits, comparison of third-party CMS data with internal restaurant taxpayer data, comparison of restaurant tax periodic deposit payment data with similar taxpayers (benchmarking), and implementation of silent operations to taxpayers business premises. This research also produced a proposal in the form of a method to optimize restaurant tax collection supervision activities in DKI Jakarta, especially in Tanah Abang area, namely by using tax data integration between central and local taxes, which is the result of cooperation between DKI Jakarta Provincial Government and the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia. This research has several contributions, namely this research supplements the literature regarding the supervision of local tax collection, especially restaurant tax in Indonesia. In addition, the results of this study can also be used by DKI Jakarta Regional Revenue Agency (Bapenda DKI Jakarta) in the formulation of policies on the supervision of local tax collection, especially restaurant tax.
Keywords: Local tax, Online system, Restaurant tax, Supervision, Tax data integration

Abstrak
Penelitian ini bertujuan untuk menjelaskan proses bisnis pengawasan pemungutan pajak restoran di DKI Jakarta. Selain itu, penelitian ini juga bertujuan untuk memberikan usulan dalam rangka optimalisasi pengawasan pemungutan pajak restoran di DKI Jakarta. Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kualitatif dengan metode deskriptif. Adapun pengumpulan data dalam penelitian ini menggunakan teknik observasi, wawancara, dan studi dokumentasi. Hasil dari penelitian ini adalah penjelasan mengenai gambaran umum proses bisnis pengawasan pemungutan pajak restoran seperti pengawasan pembayaran setoran masa pajak restoran secara berkala, penyandingan data CMS pihak ketiga dengan data internal wajib pajak restoran, penyandingan data pembayaran setoran masa pajak restoran dengan wajib pajak sejenis (benchmarking), dan pelaksanaan silent operation ke tempat usaha wajib pajak. Pada penelitian ini juga dihasilkan usulan berupa metode untuk mengoptimalkan kegiatan pengawasan pemungutan pajak restoran di DKI Jakarta khususnya wilayah tanah abang yakni dengan memanfaatkan integrasi data perpajakan antara pajak pusat dan pajak daerah yang merupakan hasil dari kerjasama pemerintah Provinsi DKI Jakarta dengan Direktorat Jenderal Pajak Kementerian Keuangan RI. Penelitian ini memiliki beberapa kontribusi yaitu penelitian ini melengkapi literatur mengenai pengawasan pemungutan pajak daerah khususnya pajak restoran di Indonesia. Selain itu, hasil penelitian ini juga dapat digunakan oleh Badan Pendapatan Daerah DKI Jakarta dalam merumuskan kebijakan mengenai pengawasan pemungutan pajak daerah khususnya pajak restoran.
Kata Kunci: Integrasi data perpajakan, Online system, Pajak daerah, Pajak restoran, Pengawasan

INTRODUCTION

In order to run the government in the region optimally, local governments require a lot of funds. Therefore, local governments make various efforts in order to meet these funding needs. Furthermore, the funds that have been obtained will be managed through the regional revenue and expenditure budget (APBD) mechanism. In general, the APBD has three components, namely regional income, regional expenditure, and regional financing. In the regional revenue component, there are several revenue source items, namely: regional original revenue (PAD), transfer revenue, and other legal regional revenue.

Based on Directorate General of Fiscal Balance (DJPK), in 2023 the realization of PAD nationally has a significant contribution of 29% of total regional revenue or Rp342,7 trillion

out of a total of Rp1.180,9 trillion. The components of PAD can generally be divided into four groups, namely: local taxes, local retributions, the results of the management of separated local assets, and other legitimate PAD. Of the four components of PAD, local taxes are the source of revenue that provides the largest contribution, namely 73,42% or Rp251,6 trillion.

Therefore, local taxes are a source of local revenue that needs to be managed and monitored optimally. Apart from being a large proportion of the total PAD, local taxes also have a distinctive characteristic that can be imposed in its collection. Based on Law Number 1 Year 2022 on Financial Relations between the Central Government and Regional Governments (UU HKPD), what is meant by local tax is a mandatory contribution to the region owed by individuals or entities that are compelling based on the law by not getting a direct reward and used for regional purposes for the greatest prosperity of the people.

The process of supervising local revenue, especially local tax collection, has a big challenge. This is due to the natural human instinct that basically no one wants to pay taxes (Allingham & Sandmo, 1972; Torgler, 2003). According to Widarno (2010), taxes are perceived as something that is troubling and avoided. In addition, the nature of taxes that reduce wealth is also one of the natural causes of a person to try not to pay taxes. (Raya, 2022). Therefore, an effective and efficient monitoring mechanism is needed in order to achieve optimal local tax revenue. The level of effectiveness of the local revenue monitoring system will determine how optimal the realization of local revenue from taxes is to the potential of the region. In addition, other things such as the level of population density (density ratio) and the high economic activity in a region will also add challenges to the process of monitoring tax collection in a region.

The Special Capital Region (DKI) of Jakarta is an area that has the highest population density of all provinces in Indonesia with an average of 15 thousand people/km2. (Badan Pusat Statistik, 2024a) . In addition, DKI Jakarta Province is also the center of government, business, and economy in Indonesia, resulting in high community activities and economic activities in the Province which only has a land area of 661,23 Km2 (Badan Pusat Statistik, 2024b). The combination of these two things makes the process of managing and supervising local revenue, especially local tax collection in DKI Jakarta, has a much higher level of difficulty and complexity compared to other regions.

Based on DKI Jakarta Provincial Regulation Number 5 Year 2022 concerning the Regional Budget for Fiscal Year 2023, There are 5 (five) types of local taxes that have the highest contribution target to local tax revenue, namely rural-urban land and building tax (PBB-P2), motor vehicle tax (PKB), land and building acquisition tax (BPHTB), motor vehicle title transfer tax (BBNKB), and restaurant tax. In 2023, restaurant tax has a target of Rp3,75 trillion or contributes 9% of total local tax revenue in the DKI Jakarta Provincial APBD posture.

Based on this, restaurant tax is one type of tax that needs special attention from the tax authorities. This is because restaurant tax has a significant contribution to local tax revenue in DKI Jakarta. In addition, restaurant tax is also a type of tax that is calculated and paid by the taxpayer in determining the amount of tax payable (self assessment). In the self assessment system, the truth of the amount of local tax paid and reported by taxpayers is the responsibility of each. Therefore, local tax officials must conduct more intensive supervision to ensure that taxpayers have carried out their obligations according to the provisions.

Previous studies on the supervision of restaurant tax collection have been conducted in various regions in Indonesia such as Pekanbaru City (Ramadhani, 2018), Medan City (Alfarabi & Nasution, 2024; Marviana, 2018; Weku et al., 2023), Bener Meriah Regency (Jannah & Iryani, 2019), Sangihe Islands Regency (Barijah et al., 2023), Makassar City (Maliga et al., 2023), Cimahi City (Tumija & Permatasari, 2018), Sidoarjo Regency (Meyrissa et al., 2021),

Sumedang Regency (Sulastri & Nugraha, 2019), and Kampar Regency (Azman & Farida, 2013).

In previous studies, diverse results were obtained and regarding strategies in order to optimize the supervision of restaurant tax collection in each region. In addition, the challenges and obstacles faced by local tax authorities are also different so that different resolution steps are needed between regions. Therefore, this study aims to explain the business process of restaurant tax collection supervision in DKI Jakarta and provide suggestions for optimizing the restaurant tax collection supervision process in DKI Jakarta. This is interesting to do considering that there has not been much research on restaurant tax supervision in DKI Jakarta Province, even though DKI Jakarta is the center of government, business, and economy with the largest population density in Indonesia.

The difference between this research and previous research is that in previous studies it is still rare to find an explanation of the supervision business process which is part of the billing business process in a local tax authority. Previous studies focused more on strategies to deal with obstacles and challenges in the process of supervising restaurant tax collection.This research has several contributions. First, this research complements the literature on the supervision of local tax collection, especially restaurant tax in Indonesia. Second, the results of this study can also be used by the DKI Jakarta Regional Revenue Agency (Bapenda DKI Jakarta) in formulating policies regarding the supervision of local tax collection, especially restaurant tax.

LITERATURE REVIEW
Supervision

Supervision is often associated with managerial activities. This is not entirely wrong because supervision is indeed one of the functions of management. According to Krisnawati et al. (2021), there are four management functions, namely planning, organizing, directing, and controlling/supervising. Supervision can be defined as a way for an organization to realize effective and efficient performance, and further support the realization of the organization's vision and mission. (Fahmi, 2016). Meanwhile, according to Fathoni (2006) Supervision is one of the processes to determine the apparatus or unit acting on behalf of the head of the organization and is tasked with collecting all the data and information needed by the head of the organization to assess the progress and decline of work implementation.

What is meant by supervision in this study is supervision within the scope of tax collection. Based on Governor Regulation DKI Jakarta Number 92 Year 2011 concerning the Implementation of the Online System for Reporting Business Transaction Data for Hotel, Restaurant, Entertainment, and Parking Taxpayers (Pergub 92/2011), what is meant by Supervision is a series of supervision and monitoring activities for taxpayer compliance in fulfilling the Local Tax obligations owed in accordance with the provisions of local tax laws and regulations. Therefore, supervision in this study is defined as a process of observation and compliance testing carried out intensively by tax officials in order to test the fulfillment of tax obligations by taxpayers against applicable regulations.

Restaurant Tax

Provisions regarding restaurant tax in DKI Jakarta Province are specifically regulated in Regional Regulation of DKI Jakarta Province Number 11 Year 2011 on Restaurant Taxes (Perda 11/2011). Based on Perda 11/2011, restaurant tax is a tax levied on services provided by restaurants. What is meant by restaurant is a facility that provides food and/or beverages for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering services. The services provided by the restaurant include the sale of food and/or beverages consumed by the buyer, either consumed at the place of service or elsewhere.

Examples of consumption in other places are take away/delivery order services (through orders, delivered or taken home or not consumed on the spot) as well as other services in any form by restaurants, restaurants, cafeterias, canteens, stalls, bars, catering services or catering.

However, Perda 11/2011 also explains that there are two services that are not included in the restaurant tax object, namely: services provided by restaurants or eating houses whose management is under the same management as the hotel; and services provided by restaurants whose sales value (business circulation) does not exceed Rp200.000.000,00 (two hundred million rupiah) per year.

Restaurant tax subjects are individuals or entities that buy food and/or drinks from restaurants. The restaurant taxpayer is an individual or entity that operates a restaurant. The imposition of restaurant tax is based on the amount of payment received or that should be received by the restaurant. Restaurant tax is payable at the time of payment to the restaurant entrepreneur for services at the restaurant. However, the tax will be payable at the time of payment if the payment is made before the restaurant service is provided. Restaurant tax is deposited by the restaurant taxpayer every period (month) at a rate of 10% of the tax base.

Based on Pergub 92/2011, restaurant taxpayers pay their own taxes and are required to report and submit business transaction data to the tax service office (bapenda). Therefore, it can be concluded that the implementation of restaurant tax collection in DKI Jakarta Province uses a self-assessment system. According to Pohan (2017), the self assessment system is a tax collection system that provides authority, trust, and responsibility to taxpayers to carry out their own tax obligations and rights. In the self assessment system, taxpayers are given the trust to register, calculate, pay, and report their tax obligations in accordance with applicable regulations. The fulfillment of tax obligations that have been carried out by taxpayers will be considered correct until the tax officer (fiskus) has evidence that the taxpayer does not carry out his tax obligations correctly.

The implementation of the self assessment system also has the implication that tax officials must be more active and extra in supervising the fulfillment of tax obligations that have been carried out by taxpayers. The correctness of the calculation, deposit, and reporting of restaurant tax is on the taxpayer's side, in this case the restaurant entrepreneur as the party who has collected the restaurant tax from its customers. Therefore, the role of supervision in collecting restaurant tax is an important thing to get attention in order to achieve optimal restaurant tax revenue.

METHOD

This research uses a qualitative approach with descriptive method. According to Sugiyono (2019), a qualitative approach with a descriptive method is a method that describes what is the case of the object under study based on the situation and conditions when the research was conducted. Qualitative descriptive research has the aim of describing existing phenomena, both natural and human-made and pays more attention to the characteristics, quality, and interrelationships between activities (Sukmadinata, 2015).

Data collection in this study was carried out at the Tanah Abang Regional Tax Collection Service Unit (UPPPD Tanah Abang) using observation, interview, and documentation study techniques. Observation technique is a data collection technique through observation activities of the object to be studied. In this study, the observation technique was carried out in non-participant observation, namely the researcher has a position only as an observer, not part of the object being observed. The interview technique is carried out to find out the views and opinions of the sources on a particular matter. In this study, interviews were conducted with employees who have the main tasks and functions to supervise restaurant tax collection, namely the head of the billing implementation unit (ketua satuan pelaksana

penagihan), billing implementation unit staff (staf satuan pelaksana penagihan), and system administrators. The documentation study data collection technique is carried out by reading and understanding the regulations regarding the supervision of restaurant tax collection, especially in DKI Jakarta Province. However, not only limited to this, documentation study techniques are also carried out by reading literature related to the supervision of restaurant tax collection in various regions in Indonesia.

RESULTS AND DISCUSSION
Business Process of Restaurant Tax Collection Supervision

The business process of monitoring local tax collection at a UPPPD is carried out by the billing implementation unit (satuan pelaksana penagihan). Supervision of taxpayer compliance is carried out at the initial stage of the local tax billing business process. Tax officers supervise and analyze tax reporting and payments that have been made by taxpayers. Then the tax officer will convey an appeal or warning to taxpayers who do not carried out their obligations properly. After using these administrative methods and the taxpayer has not complied, the tax authorities can carry out more active collection efforts such as confiscation, to prevention and hostage-taking against taxpayers (tax insurers).

Based on the results of observations, documentation studies, and confirmation to resource persons through interview techniques, the local tax collection business process at the UPPPD level can be described as Figure 1.

Figure 1 Business Process of Local Tax Collection at UPPPD

Source: Processed by the author

In general, the local tax collection business process begins with monitoring taxpayer compliance through analyzing taxpayer periodic deposits. In the event that the taxpayer has made a period deposit payment, the tax officer will conduct a reasonableness analysis to check whether the period deposit is reasonable or not. The tax officer will ask the taxpayer for confirmation if the periodic deposit that has been paid is considered unreasonable by the tax authorities. Taxpayers can provide confirmation by attaching supporting evidence that the periodic deposit is in accordance with the actual circumstances or in the event that the taxpayer agrees that there is a deficiency in the periodic deposit that has been paid, the taxpayer can make a corrective periodic deposit. However, if the taxpayer does not respond to the request for confirmation from the tax officer or the confirmation made by the taxpayer is considered not to reflect the actual situation, the tax authorities can propose to the revenue agency tribe to carry out an audit of the taxpayer.

In the event that the taxpayer does not made a period deposit payment, the tax authorities will make a list of tax objects that have not fulfilled local tax obligations. The list of tax objects that has been made is then scrutinized to make an appeal letter to the taxpayer containing a notification that the taxpayer has not carried out his tax obligations and is urged to immediately fulfill his tax obligations. After that, the appeal letter is sent to the address of the tax object and given 5 (five) days so that the taxpayer can fulfill his obligations. In the event that the five days period has passed and the taxpayer has not paid the tax due, the tax officer may invite the taxpayer to be asked for confirmation regarding the fulfillment of his tax obligations. The confirmation invitation is sent to the taxpayer's address and requests that the taxpayer be present without being represented. After the meeting, the taxpayer will be asked for his commitment to be able to carry out his tax obligations. If the taxpayer does not respond to the confirmation invitation or does not fulfill the UPPPD invitation to attend and does not make payments for unpaid taxes, the tax authorities will make a notification letter to install signs/stickers. The letter informs that if within 3x24 hours the taxpayer has not paid the tax due, an action will be taken to install a sign/sticker with the words "this tax object has not paid the local tax obligation". After the installation of the sign/sticker, it will be seen whether there is good faith from the taxpayer to fulfill their tax obligations or not. In the event that the taxpayer still does not make payments and report periodic deposits, the tax officer can propose to the revenue agency tribe to carry out an inspection of the taxpayer.

As part of the local tax collection business process, supervision of local tax collection is very crucial. This is because the results of this supervision activity will determine how the next stage of tax collection will be carried out by the tax authorities. Whether the taxpayer has fulfilled his obligations according to the provisions or there is data indicating that the taxpayer is not fulfilling his obligations properly. Therefore, the supervision of local tax collection activities, one of which is restaurant tax, must be carried out effectively and efficiently in order to optimize local tax revenue.

Supervision of the fulfillment of restaurant tax obligations in DKI Jakarta Province is facilitated by the online system. The implementation of the online system by Bapenda DKI Jakarta Province was first regulated in Pergub 92/2011. In Pergub 92/2011, it is explained that the online system aims for the efficiency and effectiveness of reporting local tax payment transaction data. Bapenda is authorized to connect devices and information systems of local taxes with devices and information systems of business transactions on restaurant taxpayers in an online system.

As one of the self assessment taxes, restaurant taxpayers have an obligation to report and submit their business transaction data to the tax office. The business transaction data will be the basis for calculating the tax payable and must be attached to the submission of the local tax notification letter (SPTPD). What is meant by business transaction data is information, data,

or documents of local tax payment transactions that form the basis for tax imposition made by the community/tax subject to the taxpayer. The data can be in the form of a sales receipt, invoice, receipt, ticket/ticket/entry mark or member/member card/subscription card, and other similar forms as payment for services at the restaurant.

Taxpayer transaction information devices and systems that are connected to an online system with local tax information devices and systems are used to record/input each restaurant tax payment transaction by restaurant customers (tax subjects). The recorded local tax payment transaction data must contain at least four data menus, namely food and/or beverage sales, service charges, use of meeting rooms or meeting rooms in restaurants (room charge), and minimum charge/first drink charge.

Further explanation of the technical payment and reporting of the online system is then regulated in DKI Jakarta Governor Regulation Number 224 Year 2012 on Payment and Reporting of Hotel Tax, Restaurant Tax, Entertainment Tax, and Parking Tax Business Transactions Through Online System (Pergub 224/2012). In Pergub 224/2012, it is explained that the implementation of the online system by the Bapenda DKI Jakarta is carried out through a cooperation mechanism with a third party, in this case a government commercial bank. The bank installs a business transaction data recording device or system in the taxpayer information system to record and process and send data to the bank's data center. Recording of business transaction data and payment of tax payable are monitored by the taxpayer and bapenda through the cash management system (CMS). The CMS is an information system-based banking service provided by banks to customers that includes management, payment, billing, and liquidity management activities so that customer financial management becomes more effective and efficient.

In its development, the two initial regulations related to the online system were revoked and replaced by DKI Jakarta Governor Regulation Number 98 Year 2019 concerning Electronic Reporting of Taxpayer Business Transaction Data as last amended by DKI Jakarta Governor Regulation Number 2 Year 2022 (Pergub 98/2019). Pergub 98/2019 stipulates that hotel taxpayers, restaurant taxpayers, entertainment taxpayers, and parking taxpayers are required to report all business transaction data that is the object of local taxes electronically (online system).

Recording and reporting of business transaction data that has been carried out by the device and information system from the bank is then sent to the local tax information system as a taxpayer business transaction data report no later than 1 (one) day from the transaction date. The business transaction data report is a restaurant taxpayer's business transaction that occurs within 1 (one) day for 1 (one) local tax object number (NOPD) with at least the following transaction details: transaction number, transaction date and time, taxpayer name, tax object name, and transaction value.

Until 2024, there are at least three state-owned commercial banks that have collaborated with the DKI Jakarta Provincial Government (Bapenda DKI Jakarta) to provide equipment and information systems in order to implement the online system. The three banks are Bank Rakyat Indonesia (BRI) with the application name "Smart Agent Etax BRI" which uses a computer device called barebone, Bank DKI with the application name "Tax Online system of Jakarta (TOSKA)", and Bank Negara Indonesia (BNI) with the application name "BNI e-Pajak Online Daerah (BNI POD)".

With the online system, the process of monitoring restaurant tax collection can be done more effectively and efficiently. Therefore, most of the supervision activities carried out by local tax officers in DKI Jakarta intersect with the utilization of data from the online system. Here are some of the supervision activities carried out by the tax authorities to monitor the compliance of restaurant taxpayers.

Supervision of periodic payment of restaurant tax deposits

Supervision of the payment of restaurant tax period deposits is carried out periodically every month, especially after the due date of restaurant tax payments, namely the 15th (fifteenth) of each month. The tax officer in the billing implementation unit supervises the local tax deposit letter (SSPD) that has been entered into the system so that data can be obtained on restaurant taxpayers who have not make deposit payments in the previous tax period. Taxpayers who have not make tax deposit payments in accordance with the specified time limit are known as "non deposit period taxpayers (non setma)". There are several possibilities that taxpayers have not make payment of restaurant tax period deposits, including because the restaurant is temporarily closed during the relevant tax period, there are no transactions that are payable to restaurant tax, or because the taxpayer does not want to make a restaurant tax period deposit even though there is a tax payment obligation.

In addition to monitoring the payment of periodic deposits, tax officers also supervise the reporting of local tax notification letters (SPTPD). Based on article 6 Provincial Regulation DKI Jakarta concerning General Provisions of Local Taxes (KUPD), restaurant taxpayers are required to submit SPTPD no later than 20 (twenty) days after the end of the tax period. SPTPD is an important document in the process of monitoring the compliance of restaurant taxpayers considering that in SPTPD there is information about the basis for calculating the tax that has been paid. In SPTPD, restaurant taxpayers are also required to provide attachments to their business transactions for one month so that the correctness of the period deposit that has been paid before can be traced.

In addition, through SPTPD it can also be seen the reasons for taxpayers who have not make period deposit payments. Is it because it is temporarily closed or there are no transactions so that it reports SPTPD with zero status or with a notification letter that the restaurant is temporarily closed until a certain period. After knowing the reasons for non-settled taxpayers, tax officials can focus their supervision on non-settled taxpayers with reasons that are not justified by applicable regulations. Tax officers can make passive collection efforts. The tax officer will give an appeal letter to the restaurant taxpayer. In the event that there is no response or good faith, it will be continued with a confirmation invitation to notification of the installation of signs/stickers and execution of the installation of signs/stickers.

Comparison of third-party CMS data with internal restaurant taxpayer data.

Supervision of non setma taxpayers can be categorized into easy supervision. Apart from being visible in the bapenda system, the process for making collection efforts is also stronger on a legal basis because taxpayers do not carry out the obligation to pay periodic deposits even though there are tax objects that are payable. However, it should be noted that not all tax payments that have been made by taxpayers are correct in accordance with the actual circumstances. Restaurant taxpayers sometimes manipulate data in such a way that the tax deposited becomes small. Therefore, an advanced mechanism is needed for tax officials to detect tax planning carried out by taxpayers.

Restaurant taxpayers who have made period deposit payments must also continue to be monitored optimally. One way to analyze the correctness of restaurant tax period deposit payments that have been paid is by comparing third-party CMS data with internal restaurant taxpayer data. In accordance with the implementation of the online system, transaction data recorded by devices and information systems from banks such as Smart Agent Etax BRI, TOSKA Bank DKI, and BNI POD will be automatically submitted to the DKI Jakarta Provincial Bapenda system. The DKI Jakarta Provincial Bapenda application used to view transaction data is the Integrated System Online Monitoring Information System (SI MOST) application.

The transaction data contained in the SI MOST application can be utilized by the tax authorities in analyzing the correctness of the restaurant tax period deposit. The tax officer can compare the SI MOST application data with the taxpayer transaction data attached to the SPTPD for the relevant tax period. In the event that there is a difference in the number of transactions with a significant value, the tax officer can request confirmation from the restaurant taxpayer to explain the difference in value. Differences in transaction values contained in the transaction data of the SI MOST Bapenda application with the taxpayer's bookkeeping can occur for several reasons such as transactions that are not through cash registers or devices that have been connected to the online system application from the bank, canceled transactions, double transactions, to transactions that are not restaurant tax objects but are recorded into the online system as part of the basis for imposing restaurant tax.

Benchmarking of restaurant tax period payment data with similar taxpayers

Apart from comparing with the taxpayer's internal data, tax officers can also compare periodic deposit payment data with similar taxpayers. This is because there is a possibility that taxpayers manipulate their business transaction data. Taxpayers make transactions in such a way that they are not recorded in the online system and the transaction value is made the same as the data attached to the taxpayer's SPTPD. Therefore, the same value between the bank's CMS data from the SI MOST application and the taxpayer's transaction data in the SPTPD attachment does not provide certainty that the taxpayer has made the payment of the restaurant tax period deposit in accordance with the actual circumstances.

Comparison of period deposit payment data with similar taxpayers can be done for taxpayers who are indicated to manipulate data to minimize their restaurant tax payments. Similar taxpayers can be interpreted as taxpayers who have the same type of business, for example, both specialize in selling typical dishes of a country or branches located in other locations of the restaurant if any. The benchmarking method can also be done by searching for information available on the internet such as a list of menu prices at the restaurant to the level of visitor crowds at certain times available in open source.

However, please note that the benchmarking method will only produce an indication of non-compliance. The value obtained from this method cannot necessarily be used to determine the underpaid tax. This is because there are many factors that affect the turnover or business circulation of a restaurant. Restaurants with similar business lines do not necessarily have the same turnover, many other factors such as restaurant location, restaurant brand name, food and beverage prices, and many other factors that can affect the turnover of a restaurant.

However, this does not mean that the benchmarking method is useless. This method is very powerful to help the process of analyzing the payment of periodic deposits of restaurant taxpayers. The value of the periodic deposit that is considered unreasonable by the tax authorities because it is too small when compared to taxpayers who have similar businesses or branches in other locations of the restaurant can be an opportunity for the tax authorities to request confirmation from taxpayers while looking for stronger evidence.

Implementation of silent operation to the taxpayer's place of business

In monitoring taxpayer compliance, sometimes it is also necessary to check field conditions to strengthen the analysis that has been carried out. Tax officers can make a visit to the taxpayer's location silently (silent operation) to see the business activities of the restaurant taxpayer being monitored. By visiting the location, there is some information that can be obtained by the tax authorities such as the capacity of the restaurant to accommodate customers, the level of occupancy of restaurant tables and chairs in a certain period of time, to information on tax collection carried out by the restaurant as printed on the bill.

By directly visiting the restaurant taxpayer's place of business, tax officials can also see the conditions around the taxpayer's location. In addition, the data and information obtained

from silent operation activities are also quite important to be supporting evidence in the process of analyzing the compliance of restaurant taxpayers' periodic deposit payments. Information such as how the condition of the restaurant in the neighborhood around the taxpayer, whether it has a relatively similar crowd level, will be something that can be utilized by the tax authorities in conducting future analysis. Fiskus can use the number of customers from restaurants that have similar crowd levels based on the results of silent operation activities as a reference for calculating the number of transactions in the restaurant being analyzed.

Silent operation activities need to be carried out several times and by different tax officers in order to obtain valid information and reduce the level of bias due to the subjectivity of the tax authorities. This kind of field supervision activity can also be carried out at different time periods, for example during lunch hours or outside lunch hours, or certain months such as the fasting month (Ramadan). This is because as information is collected in different periods and different tax officers, the level of accuracy of the data obtained will also increase.

Utilization of Central Tax Data in Order to Optimize Restaurant Taxpayer Supervision Activities

It should be noted that in addition to the local government, tax collection on taxpayers who have a business in the restaurant sector is also carried out by the central government in this case the Directorate General of Taxes (DJP). However, the two tax collecting agencies, namely Bapenda DKI Jakarta and DJP, supervise different tax objects. Bapenda DKI Jakarta focuses on administering local taxes, namely restaurant taxes, while the DJP focuses on administering central taxes, namely income tax (PPh) and value added tax (VAT) on income and transactions that occur in the restaurant taxpayer's business. The division of local and central tax objects must be used as a principle in determining the tax obligations of taxpayers. Do not let double taxation occur which will actually burden the taxpayer's business.

Basically, the tax objects of restaurant tax, income tax, and VAT are interconnected. Restaurant tax taxes the services provided by the restaurant, Income Tax taxes the profit/income from the restaurant business, while VAT taxes the delivery of taxable goods (BKP) and/or taxable services (JKP) provided by restaurants that have the status of taxable entrepreneurs (PKP). Therefore, if depicted with a diagram, the relationship between the tax objects of the three types of taxes can be described as in Figure 2.

Figure 2 Relationship between Income Tax, Restaurant Tax, and VAT Objects
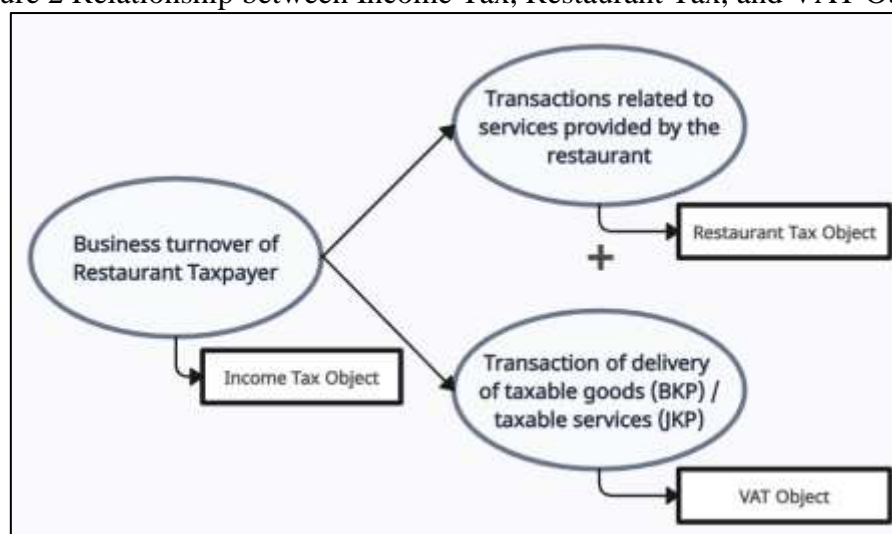
Source: Processed by the author

By using the concept of the relationship between the objects of Income Tax, Restaurant Tax, and VAT as in Figure 2, the tax officer can equalize the documents that contain related data. Data regarding the business turnover of restaurant taxpayers can be seen in the taxpayer's

annual tax return (SPT) or in the event that the taxpayer uses a tax return (SPT). Government Regulation of the Republic of Indonesia Number 55 Year 2022 tconcerning Adjustment of Regulations din the Field of Income Taxes then the turnover can be known by dividing the income tax deposit for each tax period with a rate of 0,5%. On the other hand, data regarding transactions related to services provided by restaurants can be seen in the SPTPD submitted by taxpayers at each tax period. In addition, in the event that the restaurant taxpayer also has the status of a Taxable Person for VAT Purposes (PKP), the VAT Periodic Tax Return (SPT Masa PPN 1111) can be known data regarding the delivery of taxable goods (BKP) / taxable services (JKP) carried out during the relevant tax period.

Tax officers can equalize the data that has been submitted by taxpayers in different tax documents. This can be done in order to check the truth regarding the fulfillment of the tax obligations of the taxpayer concerned. However, based on the results of the interview, currently it takes quite an extra effort from tax officials, especially at UPPPD, to carry out equalization of the three data sources. This is because to obtain taxpayer turnover data from the taxpayer's annual tax return (SPT) or other data related to central tax, UPPPD officers must first request it from the Bapenda DKI Jakarta. This is one of the causes of the non-optimal utilization of central tax data in the process of monitoring local tax compliance.

It should be noted that since 2022 there has been cooperation between the DKI Jakarta Provincial Government and the DJP regarding tax data integration. This is an important breakthrough in the process of monitoring the compliance of local taxpayers, especially restaurant taxpayers. Tax officers can utilize central tax data from restaurant taxpayers who are being analyzed for tax compliance. Local tax officers can utilize the data attributes provided by the DJP in the form of VAT tax base (DPP), Annual Income Tax Return, and final Income Tax data. By utilizing tax data that has been integrated with the central tax, local tax officials can supervise compliance with restaurant tax obligations more optimally.

CONCLUSION

Restaurant tax collection supervision activities carried out by UPPPD Tanah Abang Region include: monitoring the payment of periodic restaurant tax deposits, comparing third-party CMS data with internal restaurant taxpayer data, comparing payment data of periodic restaurant tax deposits with similar taxpayers (benchmarking), and implementing silent operations to taxpayer business premises.

Restaurant tax collection supervision activities carried out by UPPPD Tanah Abang Region can still be optimized, one of which is by utilizing tax data that has been integrated with central tax. Tax officers at UPPPD have not utilized the integrated tax data in order to optimize supervision in order to increase restaurant tax revenue.

This research has limitations, namely the limited number of sources in the interview process so that a complete picture of the restaurant tax collection supervision process in DKI Jakarta has not been obtained. In addition, the data collection conducted in this study was only carried out in the Tanah Abang area so that there is potential for bias in the research results and conclusions drawn in this study.

Further research is recommended to increase the number of sources asked for information. The sources are not only fixated on related fields but can also be from the managerial side such as the head of the unit and from the restaurant taxpayer side so that a more comprehensive picture of the business process of supervising restaurant tax collection in DKI Jakarta will be obtained. In addition, further research can also expand the area used as the object of research data collection. Research can be conducted for each administrative city area in DKI Jakarta Province which includes Central Jakarta, North Jakarta, West Jakarta, South Jakarta, and East Jakarta. Taking research data with a wider area will provide a broader and more

comprehensive picture of the research results so that it can produce more effective and implementable policy proposals.

The proposal in this study is to be implemented by policy makers, in this case the Bapenda DKI Jakarta. However, it is still necessary to conduct an in-depth study regarding how the appropriate method is to optimally utilize the tax data resulting from integration with the central tax. Bapenda of DKI Jakarta needs to make technical guidelines for employees regarding how the provisions for access and use of tax data resulting from integration in order to optimize local tax revenue, especially in DKI Jakarta.

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