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ANALYSIS RECEPTION LOCAL TAX BEFORE AND AFTER USE TAPPING BOX

(Studies Case On the Body Management Finance And Income Area Sukabumi City)

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Abstract

Tapping Box is a device that is installed on a cash register which aims to monitor every transaction transactions that occur at the place of business. This study aims to find out how the application of tapping box, know reception tax area before And after use tapping box. Study This using qualitative methods with a descriptive approach. Data collection techniques use data primary includes observation, interviews, and documentation, secondary data includes reports on tax targets and realization restaurant, hotel tax, parking tax and entertainment tax, annually during the period 2017-2022. The results of this study showing that until year 2022 device tapping box Already applied as much 40 device on must taxes in Sukabumi City, only the accuracy of the data generated is not 100% accurate. before using tapping box tax area in City Sukabumi Already runs well every the year However there is tax Which No reached the target, namely the hotel tax and entertainment tax in 2017. After using the tapping box experienced a significant increase from before using tapping boxes, but on entertainment taxes and tax parking income decrease on year 2021 consequence impact covid-19.

Keywords: Tax, Tax Area, tapping box.

Introduction

Sector financial receipts in Indonesia to be one of the main factors as it can be effect for growth economy country growth the must done Keep going continuously, factor finance clear become the most important thing, therefore state finances need to be managed properly. The Indonesian government did various efforts to improve the country's economy, one of these efforts is to increase reception from various sector that is from sector tax, sector non-tax And grant.

According to (Damanik and Sriwiyanti, 2020:1) Tax is one of the income or sources of funds government that is used to fund a development in the central and regional, taxes function for finance expenditure country, like build facilities general, finance budget health, education, and other productive activities. Taxes will always follow business patterns that develop in society, taxes own contribution Which big No only for country just However Also for something area. Tax area is contribution must to area Which owed by person personal or body Which characteristic force based on Constitution with No get reward in a manner direct And used For necessity area for profusely prosperity people (Constitution Republic Indonesia Number 28 Year 2009 About Tax Area And Retribution Area)

Regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on the law by not getting compensation directly and are used for regional needs for the greatest prosperity of the people (Law of the Republic of Indonesia Number 28 of 2009 concerning Taxes Regional And Regional Retribution) Regional income for the City of Sukabumi comes from various types of taxes such as hotel taxes, restaurant taxes, parking taxes, advertisement taxes, entertainment taxes, street lighting taxes, rural and urban land and building taxes (PBB P2), tax on acquisition of land and buildings. (BPHTB), and parking tax (Regional Regulation of Sukabumi City Number 17 of 2012 Concerning Regional Tax Administration). This study will discuss local tax revenues, namely from restaurant taxes, hotel taxes, parking taxes and entertainment taxes before and after using the tapping box recording device, because these taxes can provide significant results for the regional economy and are one of the most promising taxes in existence. can be developed and its contribution can increase PAD. Therefore the installation of tapping boxes is one of the efforts to optimize regional tax revenues. Here is a picture of the tapping box device:

Picture 1. tapping box

Source: Taken By Writer

According to (Fauzi et al., 2022) a tapping box is a device used for recording transactions that function to record or record all transactions that will be printed by point of printers sales. The goal is For record data transaction must tax so that spared from report internal fictitious Because can know real income. Tapping box works by sending each transaction data in business activities and their taxes automatically to the Regional Revenue and Financial Management Agency server (BPKPD) tapping box Already used For four type on must tax that is tax restaurant, hotel, parking And entertainment. Following must the tax there is in City area Sukabumi and that Already use tapping box :

Table 1. Amount Must Tax in city Sukabumi Which Already use tapping box

Numb.	Tax Type	Must tax	Existing Taxpayers Use tapping box
1.	Tax restaurant	151	30
2.	Tax hotel	37	7
3.	Tax parking	20	2
4.	Tax entertainment	21	1
	Amount	**229**	**40**

Source: Data processed, 2023

Based on table 1 there are 229 taxpayers from restaurant tax objects, hotel taxes, parking taxes, and entertainment tax that has been recorded by the Sukabumi City BPKPD. Until now the application of tapping boxes is still relatively low, namely 17.46%. The tax collection mechanism is carried out by self-assessment system Which It means must tax Which role active in count, pay, And report tax owed in accordance with period time Which set in regulation legislation taxation like Which recorded in letter notification (SPT), Then deposit obligation the tax in a manner independent. Before the use of the tapping box of the Regional Revenue and Financial Management Agency for the City of Sukabumi has occurred leakage in local tax revenues to be precise in 2017 there were several local tax revenues that did not reach the target for changes, namely hotel taxes with a tax target of IDR 2,592,298,940 realized amounting to IDR 2,001,425,799, entertainment tax from the target of IDR 800,305,000 was realized IDR 683,972,405. That matter can happen Because low awareness public in pay tax as well as height practice avoidance tax And evasion tax by must tax body And personal. However in BPKPD often there is discrepancy in reporting turnover and tax payments that are not believed to be true because the taxes are small possibility big reporting must tax No in accordance with condition real Which cause tax Which paid by taxpayers is smaller than income, this is undeniable because of the tax revenue system who use a self-assessment system that can provide fraud opportunities for taxpayers in counting to inappropriate reporting, underpaid taxpayers and low supervision from local government Application tapping box can push must tax in do payment tax For No manipulating the reporting by certain elements, then the nominal tax reported will be in accordance with transaction daily must tax. Installation tool recorder tapping box in management tax restaurant, hotel, parking and entertainment in Sukabumi City are stipulated in Sukabumi Mayor Regulation No. 16 of 2017 concerning Payment And Reporting Transaction Tax Area By online, regulation Which Already arrange tax the already explained that the amount of online tax collection that has been set is hotel tax and restaurant 10%, parking tax 25%, entertainment tax 35%. The beginning of the installation of tapping boxes in Sukabumi City took place complain Because feel worry And supervised with exists tool recorder This (Tapping boxes).

The results of research conducted by (Hidayati et al., 2021) stated that monitoring of parking taxes has not run optimally because there are still many taxpayers who have not installed tapping boxes and tools installation results Not yet achieve the target that has been set, but parking tax receipts Already increased compared to the previous year. According to (Ishak Awaluddin, Ika maya Sari, 2020) states that application system electronic tapping box increase income area, before use tapping box year 2018 experienced decrease in income and year 2019 after exists application tapping box experience increase Which significant.

The purpose of this study is to explain how the tapping box is implemented in the Management Agency Finance and Regional Income of the City of Sukabumi, explaining local tax revenue before use tapping box at the Regional Finance and Revenue Management Agency for the City of Sukabumi., explaining acceptance local taxes after using the tapping box at the City Regional Revenue and Financial Management Agency Sukabumi.

REVIEW REFERENCES

Tax

According to (Constitution Republic Indonesia Number 16 years 2009 About Change Fourth On Law Number 6 of 1983) concerning general provisions and procedures for taxation in article 1 paragraph 1 reads tax is a mandatory contribution to the state owed by an individual or entity of a nature compel by law, by not getting compensation directly and being used for the needs of the state for the greatest prosperity of the people. According to Rochmat Soemitro (Mardiasmo, 2018:1) Taxes are people's contributions to the state treasury based on laws (which can be enforced) without get service return Which direct can showed And Which used For pay expenditure general.

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Tax Area

Regional taxes are an important source of regional income to finance implementation maintenance government, development, And activity social Which held based on principle democracy, equity and justice, community participation, and accountability with regard to potential area (Sukabumi City Regional Regulation Number 17 of 2012 Concerning Regional Tax Administration). Local taxes consist of restaurant taxes, hotel taxes, parking taxes, entertainment taxes, advertisement taxes, information taxes road, Tax mineral No metal And rock, Tax water land, Tax nest bird swallow, Tax earth And building rural and urban areas, Customs for acquisition of land and building rights. According to (Sari and Soemitra 2022) Tax Regional taxes are a type of tax imposed by local governments through regional regulations with rights collection by local government. Income from this tax is used to finance government spending area in operate function government country And building area.

Tax Restaurant

Restaurant tax is a tax on services provided by restaurants. While the restaurant consists of food and beverage provider facilities free of charge which include restaurants, canteens, cafes, bar, And the like including Also service satisfied or catering.

Tax Hotel

Hotel tax is a tax on services provided by the hotel, the hotel is a service provision facility lodging or rest including other services free of charge which includes inns, homestead tourist, motel, hut tourist, or the like And Also including House cost with amount room more from 10 (ten).

Tax Parking

Parking tax is a tax on the administration of off-street parking spaces, whether those provided are related with principal business or provided as a business, including provision place safekeeping vehicle motorized, whereas parking that is circumstances No move something vehicle Which characteristic No temporary.

Entertainment Tax

Entertainment tax is a tax on the organization of entertainment, while entertainment is all kinds of shows, game, show or crowd Which enjoyed with collected payment.

Tapping Box

Tapping Box is a device that is installed on a cash register which aims to monitor every transaction transactions that occur at the place of business. This device can record transactions printed by point of printers sales used by the taxpayer. Its function is to prevent fraudulent financial reports, because taxpayers can find out their real income (BPKPD Kota Sukabumi). According to (Fauzi et al., 2022) tapping box is A device Which installed on machine cashier Which function For record every transactions that occur at the place of business, including recording real taxpayer transaction data. As is tapping box , taxpayers can prevent the occurrence of incorrect financial reports and avoid reports internal fictitious. With thereby, tapping box can help increase transparency And accountability in management finance in place business.

METHOD STUDY

This research use study qualitative with a descriptive approach. Qualitative research methods Incentives are carried out, researchers participate in the field for a long time by taking notes carefully what happened to do a reflective analysis of the various documents found in the field and compile a detailed research report. Qualitative research methods are research in nature naturalistic Because study done with circumstances natural mean with describe And understand the phenomena that occur with objects and applied with several existing methods (Sugiyono, 2019:24).

Variable Study

According to (Sugiyono, 2019: 67) Research variables are research objects determined by researchers to examined in order to obtain information and then drawn conclusions. In this study the authors use two variable ie variable independent And variable dependent. Variable Independent or variable free (X) Which functions in research, namely local tax revenue before using the tapping box, the dependent variable or variable bound (Y) used is tax revenue area after use tapping box.

Population and Sample

Study qualitative No know term population And sample but called “social situation” or situation social which consists of three elements, namely place (place), actors (actors), and activity (activity). This research place will be carried out at the Regional Revenue and Financial Management Agency of Sukabumi City to be precise in the Field Planning Field, Development, And Control Income Tax area and Management Field Local Tax Revenue. The actors in this study are local taxpayers who have used tapping tools box , namely restaurant tax, hotel tax, parking tax, entertainment tax. Local tax revenue before and after use tapping box.

Collection Techniques Data

Data collection techniques are the most important method in research, because the research objectives are seen from obtain data process data and present the results of a data. Data collection techniques used are primary data and secondary data, primary data in the form of observation, documentation, and interviews to the BPKPD, namely staff at the Regional Financial and Revenue Management Agency for the City of Sukabumi on Management Field Income Local tax And Field planning, Development, and Control Income Tax Area And perpetrator business restaurant, hotel, parking And entertainment. Data secondary form from report target and realization of local tax revenue (2017-2022), 2017-2019 tax period before using tapping boxes and year 2020-2022 after use tapping box

Technique Analysis Data

Technique analysis data is an instrument important in define something study. Technical analysis data Which carried out in this study, namely the analysis before in the field and after analysis in the field which consisted of from reduction data Which means summarizing choose point Which Enough clear, as well as focus on things Which important, Look for themes and patterns. Presentation of Data (Data Display) In qualitative research the text is narrative to be the most frequently used in presenting data. Drawing conclusions drawing conclusions done based on all information Which got from results study.

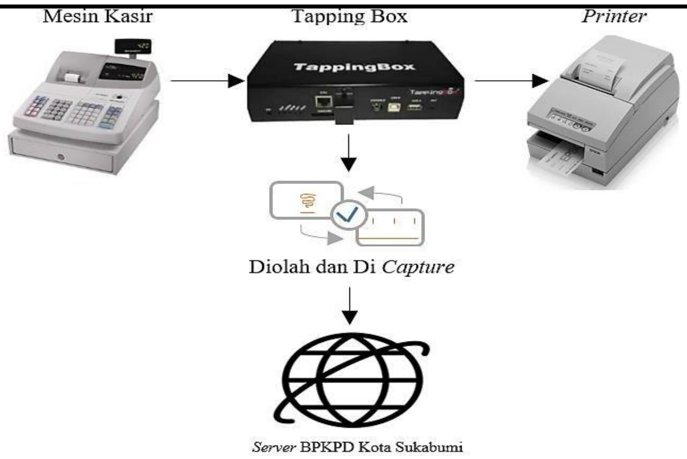
RESULTS AND DISCUSSION

Application Device tapping box in Body Management Finance And Income Area City Sukabumi.

In supporting local tax revenues with the tax collection system in Sukabumi City, namely self assessment system Which in accordance with Regulation Guardian City Sukabumi Number 37 Year 2018 About Payment and Reporting of Local Tax Transactions Online. Therefore the government of Sukabumi City implementing a tapping box transaction recording tool for taxpayers in Sukabumi City. Application of this tapping box used to monitor and supervise directly from every transaction that enters the taxpayer in real-time from time to time. and it is hoped that the collection of taxes will be effective, efficient, and can reduce fraud.

Before the Covid-19 pandemic, namely in 2019, the BPKPD first implemented the use of tools record transaction that is TMD (Transaction Monitoring devices) function The same with tapping box with monitor How many amount transaction in must tax, However use tool This not enough effective And scope tool the too wide. In 2020 there are 229 taxpayers from restaurant taxes, hotel taxes, parking taxes and taxes entertainment Which Already recorded by BPKPD City Sukabumi And Which Already apply tool recorder transaction that is tapping box And new There is 40 tool Which Already installed in must the tax consists from tax restaurant There is 30 must taxes that have been installed tapping boxes , 7 hotel taxes, 2 parking taxes, and only 1 new entertainment tax installed until 2022. Until now the application of tapping boxes is still relatively low, namely 17.46%. due to the initial conditions of the installation prior to the Covid-19 pandemic, there were obstacles experienced by the BPKPD in socialize regarding the application of this device, because most taxpayers in Sukabumi City are not company big by Because That in process its application Still there is constraint Because lack of understanding of the benefits that will be obtained from the installation of this device, and other constraints for taxpayers who refuse with this device. In 2020 the tapping box device is still trial and error because this recording device must adapt to the application owned by the entrepreneur and must choose that the type of any type that will go into the tapping box transaction recording device. Planned in the 2nd quarter of 2023, government City Sukabumi will add And submit 70 device tapping box Which originate from grant bank BJB, and Which Already in agree by Bank BJB that is 10 device tapping box , matter the Because fund Which Enough expensive.

On moment happen transaction machine cashier Which has installed in must tax will record all transaction whatever transactions that occur will be recorded automatically by the tapping box and any recording results from tapping box will be sent directly along with the amount of tax that has been calculated automatically on the Sukabumi City BPKPD server which will be processed in advance in accordance with applicable regulations and will recorded. After the data is processed and recorded, the transaction data that occurs will be distributed to the printer machine issue output in the form of bills or transaction receipts that will be given to consumers, after carrying out payment and the transaction data that has been recorded that has occurred to the taxpayer to the BPKPD server will be attached City of Sukabumi, namely http://dashboard.tappingbox.com/sukabumi/ but only BPKPD staff can access or monitor the data received. The following is an illustration of the process of recording data by tapping boxes:



Picture 2. Recording Process Data By tapping box
Source: Data Processed Writer

This device will process a transaction data on the taxpayer, such as the number of transactions and the total transactions and the output generated by the tapping box is an information that will be displayed on the server BPKD Kota Sukabumi To oversee the implementation of tapping box activities for taxpayers, which can be seen from https://dashboard.tappingbox.com/sukabumi/ the website is operational and functioning easy used For every need the user, matter That Because website the Already user friendly with only enter username And the password , as well as output Which generated even easy understandable by user. Then results activity supervision even provide report Which complete, including report daily, monthly reports, annual reports, and there are diagrams displayed. Here is the dashboard view tapping City boxes Sukabumi:

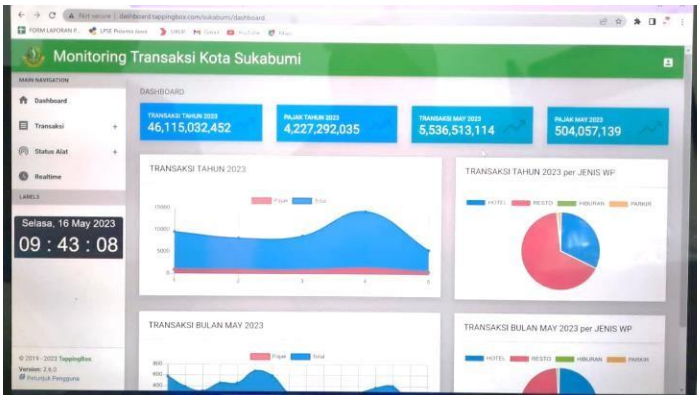


Figure 3 . Dashboards tapping City Sukabumi
Source: BPKPD City Sukabumi, 2023

The timeliness for tapping the box is drawn by the server , so it can be real-time automatically . Where every transaction or activities must tax run so will automatic direct enter to servers And whether it produces output that corresponds to the actual time, the data is retrieved by the device tapping box in day and hours that is, too as well as data It has been form turnover must tax and the taxes.

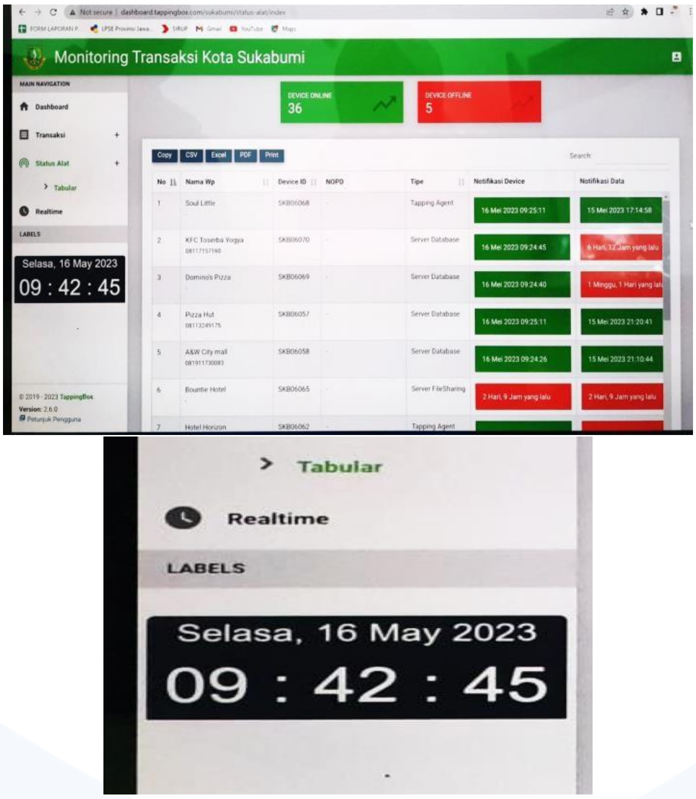
dashboard.tappingbox.com/sukabumi/transaksi/harian-wp-print/2023-05-01/2023-05-16/1

01 Mei 2023 sampai 16 Mei 2023
Kota Sukabumi

#	Tanggal	Jml Receipt	SubTotal	Discount	Service	Pajak	Grand Total
1	01 Mei 2023	2	18.574.545	0	0	1.857.455	20.432.000
2	02 Mei 2023	1	8.889.545	0	0	888.955	9.778.500
3	03 Mei 2023	1	7.667.727	0	0	766.773	8.434.500
4	04 Mei 2023	1	4.590.455	0	[illegible]	459.045	5.049.50
5	05 Mei 2023	2	9.296.818	0	0	929.682	10.226.500
6	06 Mei 2023	2	14.119.545	0	0	1.411.955	15.531.500
7	07 Mei 2023	2	15.978.636	0	0	1.597.864	17.576.500
8	08 Mei 2023	1	6.175.909	0	0	617.591	6.793.500
9	09 Mei 2023	1	7.227.727	0	0	722.773	7.950.500
10	10 Mei 2023	1	6.379.091	0	0	637.909	7.017.000
11	11 Mei 2023	1	6.432.273	0	0	643.227	7.075.500
12	12 Mei 2023	1	7.358.636	0	0	735.864	8.094.500
13	13 Mei 2023	2	15.990.455	0	0	1.599.045	17.589.500
14	14 Mei 2023	2	18.180.455	0	0	1.818.045	19.998.500
15	15 Mei 2023	1	4.594.091	0	0	459.409	5.053.500
	Total	21	151.455.909	0	0	15.145.591	166.601.500

Figure 4. Real-Time Monitoring Transaction Must Tax City Sukabumi
Source: BPKPD City Sukabumi, 2023

Accuracy time No only seen from type transaction just like on picture on, However on status the tool will also be read by the latest BPKPD system, the system has device notifications and data notification of the system installed on the taxpayer, if there is a green mark on the dashboard then p this is normal, but if there is a yellow sign it means the system is having network problems, and if the sign is red means the tapping box device is dead, there is a possibility from the internet, power failure, the device does not turn on, or it could have been accidentally uprooted. When this happens, it will be followed up directly by BPKPD immediately went down to the location to check and repair it. the following is real-time data status device Which connected to must tax:



Picture 5. Data Real-Time Status Device
Source: BPKPD City Sukabumi, 2023

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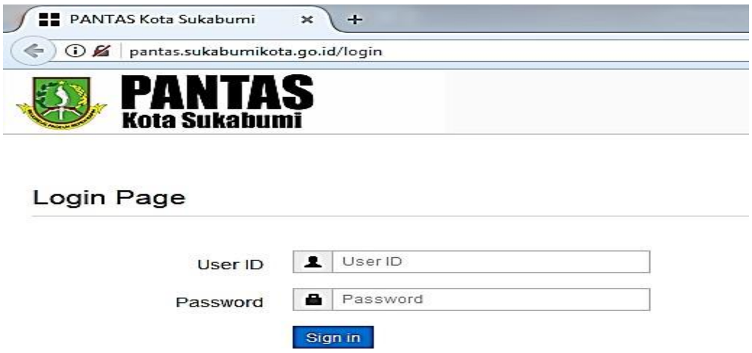
Not only BPKPD uses the website to monitor taxpayer activities. As for the website used by taxpayers, namely PANTAS (Online Local Tax Payment in the City Sukabumi) https://pantas.sukabumi.go.id The website is a form of providing service convenience to taxpayers as well as a form of transparency when paying taxes. Not only employees can enter to website proper This, must even taxes will enter to website the to count until report tax the area And must tax Already own Users ID And password his each. Must tax will login to website proper, after logging in website the taxpayers will enter Users ID And password , following is appearance login to website proper City Sukabumi:



Picture 6. Appearance Login To Website Proper City Sukabumi
Source: BPKPD City Sukabumi, 2023

The accuracy of the data generated on the tapping box device with the proper website is not 100% accurate, Because problem data accuracy depends from merode tool Which used by must tax like Which happen on must tax tax accuracy hotel data Which generated And on moment pay the tax in One certain month there is a data discrepancy between the information owned by the taxpayer and the information provided generated from supervision through tapping boxes, this happened because there was data for that month recorded on next month. The other is that there is an error in data retrieval that should not be an object tax and not being a tax item, some are interested in the data. Accuracy of data from taxpayers and data on BPKPD can be said with an accuracy level of up to 99% when calculated as a percentage. So far data the tapping box transaction recording device is stored on a separate server so the data is not published to the public, for data collection, the data is guaranteed and the data is safe, there are no leaks, BPKPD Already ensure that data the No will leaking related turnover they. The benefits of tapping boxes are that it makes it easier for the BPKPD to carry out audits related to taxation, and can monitoring transaction Which done by must tax with easy as well as do supervision in a manner on line. beneficial for must tax that is Enough make it easy do payment until reporting taxation because it has been done online so as to increase taxpayer compliance. Good to increase local tax revenue, can reduce fraud committed by taxpayers Because transaction must tax monitored by system tapping box , It means with exists tool record transaction tapping box will more efficient .

The initial condition of the installation before the Covid-19 pandemic was the existence of obstacles experienced by the BPKPD in socialize regarding the application of this device, because most taxpayers in Sukabumi City are not company big by Because That in process its application Still there is constraint Because lack of understanding of the benefits that will be obtained from the installation of this device, and other constraints for taxpayers who refuse with this device. In 2020 the tapping box device is still trial and error because this recording device must adapt to the application owned by the entrepreneur and must choose that the type of type What just Which will enter to tool record transaction tapping box . And constraint

Which other on system tapping box generates wrong data or errors, this happens at the beginning of the installation because the data collection is wrong it was carried out by trial and error so that there were many complaints, while the tax value occurred with the taxpayer big However after in check There is error in the calculations.

At the initial installation of the tapping box device for taxpayers there were objections and complaints to installation, so taxpayers want fitted device tapping box then the government area make a mayoral regulation which contains explaining that the installation of the device is a must for must tax. After installed device tapping box And walk with Good If There is must tax Which No in accordance report the tax effort control Which First that is held reconciliation with party to 3 If the results of the 3rd party and the BPKPD are correct, the taxpayer will be summoned in advance and held reconciliation to confirm why there is a difference in the reported turnover value with the comparison on the tapping box system , therefore BPKPD examines and analyzes whether this is reasonable and when matter the called reasonable so BPKPD accept magnitude Which reported And when No reasonable will direct issuance of an underpaid regional tax assessment letter, if this is still not paid then a fine will be imposed by 2%. When taxes are paid and those on the tapping box device there is a settlement and the taxpayer Still No Want to pay difference the so will letter issued suspended for 7 day (first drop) and the second unemployed for 7 days, and so on. Then when this is still ignored by the taxpayer so will submitted got field NO (Enforcement Area) from SATPOL pp (Unit Police Pamong Praja) For unplug permission business And do closing his efforts. However BPKPD Not yet apply penalty criminal If There is device tapping box removed with on purpose by must tax.

Local Tax Revenue Before Use tapping box

Before using the tapping box, the regional tax revenue process was generally done manually involves several administrative processes and uses paper, forms, and manual data entry by officer tax. Following is report target And realization tax area in City Sukabumi:

Table 2. Target And Realization Tax Area City Sukabumi Year 2017-2019

Type tax	2017			
	Target		Realization	
Tax Restaurant	Rp	6,343,450,000	Rp	7,287,136,249
Tax Hotel	Rp	2,592,298,940	Rp	2,001,425,799
Tax Parking	Rp	329,400,000	Rp	329,991,035
Entertainment Tax	Rp	800,305,000	Rp	683,972,405
Type tax	2018			
	Target		Realization	
Tax Restaurant	Rp	7,507,800,000	Rp	9,442,812,010
Tax Hotel	Rp	2,724,533,880	Rp	3,298,485,460
Tax Parking	Rp	367,800,000	Rp	406,669,750
Entertainment Tax	Rp	817,305,000	Rp	887.107.688
Type tax	2019			
	Target		Realization	
Tax Restaurant	Rp	7,916,400,000	Rp	12,312,877,115
Tax Hotel	Rp	2,807,594,280	Rp	4,141,859,159
Tax Parking	Rp	367,800,000	Rp	427,352,000
Entertainment Tax	Rp	890,205,000	Rp	1,055,064,268

Source: BPKPD City Sukabumi, 2023

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Based on table 2. local tax revenues on restaurant taxes experienced a significant increase for the past 3 years. In 2018 local tax revenues increased from 2017 by Rp. 2,155,675,761 with percentage as big 29.58% And year 2019 reception tax area there is enhancement from year 2018 as big Rp. 2,870,065,105 with percentage 30.39%.

Local tax revenue from hotel taxes has increased over the last 3 years in 2018 reception tax area there is enhancement Which Enough big from year 2017 as big IDR 1,297,059,661 with percentage 64.80%. And on year 2019 reception tax area experience enhancement from year 2018 However the increase was lower than the previous year, namely Rp. 843,373,699 with a percentage of 25.56%. then in 2017 it did not reach the target of -22.79%, this was because there were taxpayers who No report the tax in a manner condition real.

Local tax revenues on parking taxes have increased over the last 3 years. in 2018 reception tax area only experience enhancement from year 2017 as big Rp. 76,678,715 with percentage 23.23%. On year 2019 reception tax area experience enhancement from year 2018 However the increase more low from year previously that is as big Rp. 20,682,250 with percentage 5.08%.

Reception tax area on tax entertainment experience increase during 3 year final. On year 2018 local tax revenue has increased from 2017 of Rp. 203,135,283 with percentage 29.69%. In 2019 local tax revenues have increased from 2018 but the increase lower than the previous year of Rp. 167,956,580 with a percentage of 18.93%. Then on year 2017 No reach target as big -14-53% matter the Because there is must tax Which No report the tax in a manner condition real.

Reception Local tax After Use tapping box

Reception tax area after use device tapping box reception tax area can experience significant increase. The factors that can affect the increase in local tax revenue after use device tapping box like enhancement efficiency, enhancement supervision, subtraction fraud and irregularities, provision of more accurate data, ease of payment, cost savings administration.

Table 3. Target And Realization Tax Area City Sukabumi Years 2020-2022

Type tax	**2020**			
	Target		**Realization**	
Tax Restaurant	Rp	9,723,600,000	Rp	9,729,550,391
Tax Hotel	Rp	3,635,130,840	Rp	2,874,251,813
Tax Parking	Rp	420,600,000	Rp	534,143,700
Entertainment Tax	Rp	810,305,000	Rp	489,534,081
Type tax	**2021**			
	Target		**Realization**	
Tax Restaurant	Rp	11,139,750,000	Rp	11,554,669,933
Tax Hotel	Rp	4,166,396,936	Rp	3,331,314,104
Tax Parking	Rp	483,690,000	Rp	300,249,541
Entertainment Tax	Rp	929,945,000	Rp	452,548,485
Type tax	**2022**			
	Target		**Realization**	
Tax Restaurant	Rp	12,534,645,817	Rp	15,798,024,420
Tax Hotel	Rp	3,729,590,159	Rp	4,551,970,192
Tax Parking	Rp	457,874,500	Rp	573,993,600
Entertainment Tax	Rp	1,275,934,000	Rp	1,822,321,080

Based on table 3. reception tax area on tax restaurant experience increase Which significant during 3 year final. On year 2020 reception tax area experience decline from year 2019 Which Enough big as big Rp. -2,583,326,724 with percentage -20.98% matter That Where period transition before And after apply tapping box as well as covid-19. On year 2021 reception tax area happen enhancement from year 2020 as big Rp. 1,825,119,542 by percentage 18.75%. On year 2022 reception tax area experienced a significant increase from 2021 of Rp. 4,243,354,487 with a percentage of 36.72%. Reception tax area on tax hotel experience increase Which significant during 3 year final.

In 2020 there was a decrease in local tax revenue from 2019 of Rp. -1,267,607,346 with percentage -30.60% matter That Where period transition before And after apply tapping box. On year 2021 experience enhancement reception tax area as big Rp. 457,062,291 with percentage 15.90%. On in 2022 there will be an increase in local tax revenue from 2021 of Rp. 1,220,656,088 with percentage of 36.64% which increased significantly from the previous year. but in year 2020 and 2021 not reach target, year 2020 No reach target as big -20.93% And year 2021 as big
-20.04% this happened because of the Covid-19 where hotels in Sukabumi experienced a decline income and social restrictions so that closed tourist attractions and MICE (meeting, incentive, conventions, exhibitions) Still restricted.

Reception tax area on tax parking experience fluctuation. On year 2020 reception tax area experienced an increase from 2019 of Rp. 106,791,700 with a percentage of 24.98%. In 2021 reception tax area there is decline from year 2020 as big Rp. -233,894,159 with percentage -43.78% decline This Enough big Because year 2021 is year covid-19 as a result Lots place parking Also closed because of the lack of visitors and people who are less active outside the home. In 2022 reception tax area experience increase return from year 2021 as big Rp. 273,744,059 with percentage 91.17%, increase This Enough significant Because place parking in city Sukabumi year 2022 Already Lots Which operate return so that can increase realization tax area. Then year 2021 No achieve the target as big -37.92% at that time deployment virus spread in a manner global And own impact significantly to various aspects of life, including the operation of a place of business, many of which forced not operate or reduce operational.

Regional tax revenues on entertainment taxes have fluctuated. In 2020 tax receipts area there is a decrease from 2019 of Rp. -565,530,187 with a percentage of -53.60%. In 2021 local tax revenue has decreased again from 2020 of Rp. -36,985,596 with percentage 7.5%. On year 2022 reception tax area There is increase Which significant from year 2021 as big Rp. 1,369,772,595 with a percentage of 302.67%. but in 2020 and 2021 did not reach the target, in 2020 No reach target as big -39.58% And year 2021 by 51.33% decline reception This greater than year previously Because tax entertainment Which Not yet reach target Can because when PPKM Still apply Enough strict in city grief, as a result can influential on activity entertainment.

After the tapping box was installed, local tax revenues increased from restaurant taxes, hotel taxes, and taxes parking and tax entertainment.

Conclusion

From the results of the research that has been done and explained, it can be concluded that the application process tapping devices from 2020 to 2021 have been going well, the use of tapping boxes in sukabumi out of 229 taxpayers there are only 40 tapping box devices that have been installed consisting of 30 on restaurant tax, 7 on hotel tax, 2 on parking tax, 1 on entertainment tax. Percentage of device usage tapping box is still relatively low, namely only 17.46%. but the local government in the 2nd quarter of the year 2023 the government of Sukabumi City plans to add and propose 70 tapping boxes , but only 10 have been approved through a grant from bank BJB, this is because the funds needed are sufficient expensive. The accuracy of the data generated by the tapping box device with the appropriate website is not 100% accurate The benefits of using a tapping box, local governments can increase local tax revenues, improve compliance for taxpayers, and can reduce fraud committed by taxpayers Because transaction must tax monitored by system tapping box. Constraint Which happen in implementation application tapping box namely the rejection of the tapping box device , the lack of understanding of the taxpayer's benefits which will be obtained from the installation of the tapping box device and there is incorrect data or errors due to the device tapping box is still trial and error so that there are complaints from taxpayers, as for taxpayers Which mark the tax big However after in check There is error in the calculations. Effort Which done For overcome constraint the government area make regulation guardian city Which require that the installation of these devices is a must for taxpayers, with the existence of this rule the taxpayer must accept the government's decision and if there are taxpayers who do not want to pay the remaining amount of tax, they will issuance of a letter of underpayment, in addition to that a fine of 2% can be imposed, or a letter of unemployment is issued, unplug permission his business, And close permission no need in a manner permanent.

Before using the tapping box, the regional tax revenue process was generally done manually. This process involves several administrative steps and uses paper, forms, and data entry manually by the tax officer. Local tax revenue from the four types of taxes, namely restaurant taxes, taxes hotel, tax parking, And tax entertainment. Before use tapping box reception tax area from fourth this type of tax has been running well every year but there are taxes that do not reach the target, namely on hotel taxes and entertainment taxes year 2017 that's because collection system use self assessment system so There is must tax Which No report the tax in accordance with condition real.

Reception tax area in City Sukabumi experience enhancement Which significant after use device tapping box . Matter This show that device the effective in optimizing collection local tax with ensure taxpayers pay amount the tax should be based on their sales transaction or real condition. However there are some tax revenues the area after the tapping box was installed decreased from the year before the tapping box was installed p This is due to the presence of Covid-19, such as the entertainment tax and parking tax, which will decrease in 2021. While restaurant taxes and hotel taxes have increased every year, this shows that these tools help ensure taxpayers in the restaurant and hotel sector pay the appropriate taxes with transaction Which done. as for suggestion

The government, in this case the Sukabumi City BPKPD, must continue to strive for the installation of devices tapping boxes so that they can be installed evenly to restaurant, hotel, parking lots and other businesses existing entertainment so as to optimize local tax revenues for the City of Sukabumi. Outreach to business actors also have to be even better and need to improve better supervision so that it doesn't regional tax deviations occur, more often it is checked periodically without waiting for the tapping box device error or damage and guarantee that there are no constraints on the network. BPKPD must apply criminal sanctions If There is device tapping box Which revoked with on purpose by perpetrator business.

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