Analysis of The Contribution and Effectiveness of Hotel and Restaurant Taxes on Regional Original Revenue (PAD) in The DKI Jakarta Region for The Period 2020-2023

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Abstract

This study aims to analyze the contribution and effectiveness of hotel and restaurant taxes on Regional Original Revenue (PAD) in the DKI Jakarta Region for the period 2020-2023. In addition, this study aims to determine which of the hotel and restaurant taxes contributes the most to the overall Regional Original Revenue (PAD) in DKI Jakarta during 2020-2023, as well as to analyze the effectiveness of hotel and restaurant taxes on Regional Original Revenue (PAD) in DKI Jakarta by region and overall during 2020-2023. This research uses a descriptive quantitative approach with a triangulation technique method in utilizing interviews and documentation as data collection techniques.

The results showed that the contribution of hotel and restaurant taxes in DKI Jakarta during the period was fluctuating with very poor criteria. The average contribution of hotel tax was 2.81%, while the average contribution of restaurant tax was 6.46%. The contribution of restaurant tax to DKI Jakarta's PAD was better than hotel tax due to various factors. The level of effectiveness of hotel tax in five regions of DKI Jakarta during the period 2020-2023 reached 107.54%-113.07%. Meanwhile, the effectiveness of restaurant tax reached 98.43%-101.52%, both with an average criterion of very effective.

Keyword: Contribution of Tax Revenue, Effectiveness of Tax Revenue, Hotel Tax, Restaurant Tax, Regional Original Revenue (PAD)

1. Introduction

The economic development of a country can be improved through economic growth, which is also related to improving the regional economy, including increasing Regional Original Income (PAD). PAD, in accordance with Law Number 1 of 2022 concerning Regional Government, is income obtained by regions based on regional regulations and laws and regulations. PAD is an important component in calculating regional financial independence in implementing regional autonomy. The higher the PAD revenue of a region, the greater its level of independence, which has implications for reducing dependence on transfers from the central government or other regions. The increase in PAD also shows the success of the region in managing sources of income. PAD has an important function in the development of districts/cities, both in infrastructure, public services, development of regional potential, and community welfare. Taxes play a role as one of the main pillars of state finances in helping to support community welfare. This is stated in Law Number 7 of 2021, tax is a mandatory contribution to the state owed by individuals or entities that is mandatory based on the law, without direct compensation, and is used for state needs for the prosperity of the people. Likewise, Hotel Tax and Restaurant Tax, which during 2020-2023 were affected by the Covid-19 virus so that Indonesia implemented PPKM (enforcement of restrictions on community activities). This phenomenon raises questions regarding the contribution and effectiveness of hotel and restaurant taxes to PAD in the DKI Jakarta Region for the 2020-2023 period. Therefore, this study is important to analyze the Contribution and Effectiveness of hotel and restaurant taxes, in addition, this study is to find out which hotel and restaurant taxes contribute the most to the overall Regional Original Income (PAD) in DKI Jakarta during 2020-2023, and to analyze how effective hotel and restaurant taxes are on Regional Original Income (PAD) in DKI Jakarta as a region and as a whole during 2020-2023.

2. Literature Review

2.1 Regional Original Income (PAD)

a. Definition of Regional Original Income (PAD)

Regional original income is one component of regional income obtained by a region from the potential of the region itself which is collected based o regional regulations in accordance with applicable laws and regulations. The regional income sector plays an important role, because through this sector it can be seen to what extent a region can finance government activities and regional development.

Based on the law on state finances, the power over the management of state assets is separated carried out by government representatives in the ownership of separated state assets controlled by the Minister of Finance. Meanwhile, the management of separated state assets whose funds come from the APBD, is handed over to the Governor/Regent/Mayor as the head of the regional government (I Gede Putu Aryadi, S.Sos. et al., 2019).

b. Sources of Local Original Income

According to Suleman (2019), Local Original Income (PAD) is a tax collected by the local government itself and has sources originating from local taxes, local levies, results of managing separated regional assets and other legitimate local original income. Local Original Income consists of:

1. Local Taxes
2. Local Retribution

3. Results of Management of Separated Regional Wealth
4. Other Legitimate Local Revenue

2.2 Tax

a. Tax Definition

Tax is a contribution to the state (which can be enforced) owed by those who are obliged to pay it according to regulations, without getting any return, which can be directly appointed, and the purpose of which is to finance the implementation of government (Waluyo in Suleman, 2018).

b. Tax Function

According to Nooraini & Syarifudin (2018), taxes have two main functions, including:

1. Revenue function (budgetary)
2. Regulatory function (regulerend)

c. Tax Collection System

There are three general tax collection systems, namely:

1. Official assessment system
2. Self assessment system
3. Withholding system

d. Tax Collection Requirements

In order to avoid problems in the future, tax collection must meet the requirements, as stated by Sihombing & Alestriana (2020) there are five requirements in tax collection, including the following:

1. Tax collection must be fair (justice)
2. Tax collection must be based on law
3. Tax collection does not disrupt the economy (Economic Requirements)
4. Tax collection must be efficient (Financial Requirements)
5. Tax collection must be simple (Simple Requirements)

2.3 Regional Tax

a. Definition of Regional Tax

According to Mardiasmo (2018), regional tax is a mandatory contribution to the region owed by individuals or entities that is mandatory based on the law, without receiving direct compensation and is used for regional needs for the greatest prosperity of the people. Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

b. Types of Regional Taxes

Regional Taxes and Regional Retributions Mardiasmo (2018) distinguishes between the types of regional taxes collected by the province and the types of taxes collected by the district/city. Regional taxes collected by the province are determined to consist of 5 types of taxes, namely:

1. Motor Vehicle Tax.
2. Motor vehicle transfer fee.
3. Motor vehicle fuel tax.
4. Surface Water Tax.
5. Cigarette tax.

Regional taxes collected by the Regency/City are also determined to be limited to only covering 11 types of taxes, namely:

1. Hotel tax.
2. Restaurant tax.
3. Advertising tax.
4. Street lighting tax.
5. Entertainment tax.
6. Non-metallic and rock mineral tax.
7. Parking tax.
8. Groundwater tax.
9. Swallow's nest tax.
10. Rural and urban land and building tax.
11. Land and building acquisition fee.

Regional taxes collected by DKI Jakarta are also set to be limited to only 13 types of taxes, namely:

1. Hotel tax.
2. Restaurant tax.
3. Advertising tax.
4. Street lighting tax.
5. Entertainment tax.
6. Non-metallic mineral and rock tax.
7. Parking tax.
8. Groundwater tax.
9. Swallow's nest tax.
10. Rural and urban land and building tax.
11. Motor vehicle transfer fee.
12. Motor vehicle fuel tax.
13. Land and building acquisition fee.

c. Regional Tax Objects and Regional Tax Rates

In Law (UU) Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, it has regulated provincial and district/city regional tax rates in general, while DKI Jakarta Provincial Regulation Number 1 of 2024 has determined the regional tax for DKI Jakarta province.

2.4 Hotel Tax

a. Definition of Hotel Tax

Based on Law No. 1 of 2022 concerning Regional Taxes and Regional Retributions, hotel tax is a tax on services provided by hotels.

b. Object, Subject, Hotel Tax

Hotel Tax Objects include the sale, delivery, and/or consumption of Specific Goods and Services, particularly Hotel Services. These services encompass the provision of accommodation and supporting facilities, as well as the rental of meeting/conference rooms in various types of hospitality service providers, such as hotels, hostels, villas, and others. However, not all services in accommodations are subject to tax. There are exceptions for residential services in dormitories organized by the Regional Government, apartments, educational or religious centers, hospitals, social welfare homes, as well as travel agency services or room rentals operated within hotels.

The subject of hotel tax is an individual or entity that makes payments for hotel services, while the hotel taxpayer is an individual or entity that sells, delivers,

and/or consumes specific goods and services in hotels. In other words, the tax subject is the consumer who pays, while the taxpayer is the hospitality service provider who collects the tax.

2.5 Restaurant Tax

a. Definition of Restaurant Tax

According to Gregorius Koyongian et al. (2022) Restaurants are providers of food and/or beverages for a fee, which also includes restaurants, cafeterias, canteens, stalls, and the like including catering services. According to the Jakarta regional revenue agency, the restaurant tax period owed is collected in the regional area where the business is located.

b. Object, Subjects. Restaurant Tax

According to Law of the Republic of Indonesia Number 1 of 2022, Part Ten Article 51 Paragraph 1, restaurant tax objects are intended to be services for the sale of food and drinks consumed by buyers, either consumed at restaurants or other places (Rahmiyatun et al., 2021). Not included in Restaurant Tax Objects According to Suleman (2019), there are several exceptions that are not included in tax objects, namely services provided by restaurants or managed by managers with one hotel management. and for the sales value not for the services provided does not exceed IDR 200,000,000.00 (two hundred million rupiah).

Restaurant Tax Subjects is The subject of restaurant tax according to Regional Regulation No. 1 of 2024 is an individual or entity that buys food and/or drinks from a restaurant and Restaurant taxpayers are individuals or entities that own or operate restaurants.

2.6 Contribution

The contribution value is obtained from the comparison arranged as follows:

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$$\frac{\text{Total Regional Tax Revenue}}{\text{Total PAD Revenue}} x\ 100\%$$

Source: (Inggur & Curry, 2022)

This is a classification of contribution, the following are classification:

Persentase	Classification
0 % - 10%	Verry Less
>10% - 20%	Less
>20% - 30%	Simply
>30% - 40%	Medium
>40%-50%	Good
>50%	Verry Good

Source: Saputro, Suhendro, Masitoh (2020)

2.7 Effectivenes

The effectiveness value is obtained from the comparison as mentioned above measured by the financial performance criteria arranged as follows:

$$\frac{\text{Regional Tax Realization}}{\text{Regional Tax Target}} x\ 100\%$$

Source: (Gregorius Koyongian et al., 2022)

This is a classification of effectivenes, the following are classification:

Persentase	Classification
>100%	Verry Effective
90-100%	Effective
80-90%	Quite Effective
60-80%	Less Effective
<60%	IneEffective

Source: Saputro, Suhendro, Masitoh (2020)

2.8 Stakeholder Theory

Stakeholder Theory assumes that stakeholders in an organization can control or have the ability to influence the decisions of users of the economic resources used. With stakeholders, it is hoped that they can make policies and take the right decisions regarding the management of regional finances so that they are optimal according to the resources available in their regions, especially in the management of regional original income (Ariyani et al., 2018).

3. Material and Method

The method should provide detailed information to allow the experiments to be repeated by others. In sum, this section provides all the methodological details that other researchers need to duplicate your work in the future. Please specify the research design, samples, research instruments, procedures, and data analysis in brief.

3.1 Place and Time of Research

In writing this research was conducted in DKI Jakarta Province, especially by visiting the Regional Revenue Agency and carried out from April 2024 to January 2025.

3.2 Research Design

This research design uses a quantitative approach, and the data collected will be analyzed statistically to measure the contribution of hotel and restaurant taxes to PAD.

3.3 Data Source and Research Sample

The unit of analysis in this study is the financial reports of the DKI Jakarta regional government for the 2020-2023 period, specifically those related to Regional Original Revenue (PAD), Regional Taxes, Hotel Taxes, and Restaurant Taxes. The

study population includes all Regional Revenue reports of the DKI Jakarta Province published on the official website and data from the DKI Jakarta Regional Revenue Agency during that period. The research sample was taken using a saturated sample technique, namely all Hotel Tax and Restaurant Tax data from five regions of DKI Jakarta (Central Jakarta, North Jakarta, South Jakarta, West Jakarta, and East Jakarta) during the 2020-2023 period.

This study aims to analyze the contribution and effectiveness of Hotel and Restaurant Taxes to PAD in DKI Jakarta. By using financial report data and data from the Regional Revenue Agency, researchers will evaluate how these taxes affect regional income. The saturated sample technique was chosen to ensure that all relevant data is included in the analysis, thus providing a comprehensive overview of the region's financial condition.

3.4 Data Collection Technique

The data collection technique used in this study is documentation, where researchers collect data from various official sources, including annual reports and relevant statistical data. In addition, interviews with related parties can also be conducted to obtain additional information.

3.5 Data Validity Technique

To ensure data validity, this study uses source triangulation, which is comparing data from various sources to ensure the consistency and accuracy of the information obtained. This is important to increase the reliability of research results.

3.6 Data Analysis Technique

In this study, in-depth interviews are used as a triangulation technique to validate data obtained from quantitative descriptive analysis. Triangulation, according to Susanto et al. (2023), is a data collection technique that uses different methods to obtain information from the same source. There are four types of triangulation: data source, inter-researcher, technique, and theory. The researcher chose technique triangulation, which involves using various methods such as interviews and documentation to examine a phenomenon or case.

This research specifically uses interviews and documentation as triangulation techniques. In-depth interviews are conducted to compare and validate the results of quantitative descriptive analysis, thereby increasing data validity. By combining these two techniques, researchers strive to gain a more comprehensive and accurate understanding of the research topic.

4. Result

4.1 Contribution Analysis

In calculating the contribution of hotel tax, researchers examined DKI Jakarta Province to find out how much hotel tax contributes to DKI Jakarta's Regional Original Revenue. Here are the calculation results

Year	PAD Targets (in million)	PAD Realization (in million)	Hotel Tax Targets (in millions)	Hotel Tax Realization (in million)	Percentage	Classification Contribution
2020	Rp 38.085.985	Rp 37.414.754	Rp 675.000	Rp 753.139	2,01%	Verry Less
2021	Rp 45.182.087	Rp 41.606.307	Rp 800.000	Rp 870.899	2,09%	Verry Less
2022	Rp 55.662.834	Rp 45.608.404	Rp 1.400.000	Rp 1.487.837	3,26%	Verry Less
2023	Rp 48.442.043	Rp 49.139.745	Rp 1.600.000	Rp 1.898.844	3,86%	Verry Less

Source: Data processed by researchers (2025)

In calculating the contribution of restaurant tax, researchers examined DKI Jakarta Province to find out how much restaurant tax contributes to DKI Jakarta's Regional Original Revenue. Here are the calculation results

Year	PAD Targets (in million)	PAD Realization (in million)	Restaurant Tax Targets (in millions)	Restaurant Tax Realization (in million)	Percentage	Classification Contribution
2020	Rp 38.085.985	Rp 37.414.754	Rp 1.850.000	Rp1.935.159	5,17%	Verry Less
2021	Rp 45.182.087	Rp 41.606.307	Rp 2.000.000	Rp2.160.496	5,19%	Verry Less
2022	Rp 55.662.834	Rp 45.608.404	Rp 4.000.000	Rp3.390.509	7,43%	Verry Less
2023	Rp 48.442.043	Rp 49.139.745	Rp 3.800.000	Rp3.949.482	8,04%	Verry Less

Source: Data processed by researchers (2025)

4.2 Effectiveness Analysis

In calculating the effectiveness of hotel and restaurant tax, researchers examined five years in DKI Jakarta Province to find out how much tax effective to DKI Jakarta's Regional Original Revenue

Year	Targets (Rp)	Realization (Rp)	Percentage	Classification
		Hotel Tax		
2019	Rp 1.800.000.000.000	Rp 1.761.556.750.267	102,18%	Verry Effective
2020	Rp 675.000.000.000	Rp 753.139.389.954	89,62%	Effective
2021	Rp 800.000.000.000	Rp 870.899.836.459	91,86%	Effective
2022	Rp 1.400.000.000.000	Rp 1.487.837.412.462	94,10%	Effective
2023	Rp 1.600.000.000.000	Rp 1.898.844.468.744	84,26%	Effective
		Restaurant Tax		
2019	Rp 3.550.000.000.000	Rp 3.608.461.673.620	98,38%	Effective
2020	Rp 1.850.000.000.000	Rp 1.935.159.453.084	95,60%	Effective
2021	Rp 2.000.000.000.000	Rp 2.160.496.071.557	92,57%	Effective
2022	Rp 4.000.000.000.000	Rp 3.390.509.193.253	117,98%	Verry Effective
2023	Rp 3.800.000.000.000	Rp 3.949.482.690.461	96,22%	Effective

Source: Data processed by researchers (2025)

In calculating the effectiveness of this hotel tax, researchers examined five regions in DKI Jakarta, namely East Jakarta, Central Jakarta, South Jakarta, North Jakarta, and West Jakarta

Administrative City	2020	2021	2022	2023

East Jakarta	107,76%	106,96%	97,53%	117,90%
	Verry Effective	Verry Effective	Effective	Verry Effective
Central Jakarta	111,25%	109,42%	100,05%	120,01%
	Verry Effective	Verry Effective	Verry Effective	Verry Effective
South Jakarta	109,29%	106,94%	106,98%	118,87%
	Verry Effective	Verry Effective	Verry Effective	Verry Effective
North Jakarta	111,16%	108,02%	114,09%	119,01%
	Verry Effective	Verry Effective	Verry Effective	Verry Effective
West Jakarta	110,03%	108,10%	94,57%	119,23%
	Verry Effective	Verry Effective	Verry Effective	Verry Effective

Source: Data processed by researchers (2025)

In calculating the effectiveness of this restaurant tax, researchers examined five regions in DKI Jakarta, namely East Jakarta, Central Jakarta, South Jakarta, North Jakarta, and West Jakarta

Administrative City	2020	2021	2022	2023
East Jakarta	109,41%	104,71%	83,85%	103,34%
	Verry Effective	Verry Effective	Effective	Verry Effective
Central Jakarta	102,02%	108,16%	81,21%	102,35%
	Verry Effective	Verry Effective	Effective	Verry Effective
South Jakarta	103,11%	108,14%	85,94%	104,29%
	Verry Effective	Verry Effective	Effective	Verry Effective
North Jakarta	106,68%	109,04%	86,60%	103,76%
	Verry Effective	Verry Effective	Effective	Verry Effective
West Jakarta	106,90%	106,58%	86,43%	103,37%
	Verry Effective	Verry Effective	Effective	Verry Effective

Source: Data processed by researchers (2025)

5. Discussion

5.1 Contribution of Hotel Tax and Restaurant Tax to Regional Original Income in DKI Jakarta Province

a. Hotel Tax Contribution

The contribution of hotel tax to the Regional Original Revenue (PAD) of DKI Jakarta Province tends to be small. Although hotel tax realization often meets or exceeds targets, its contribution to the total PAD remains limited. In 2020, 2021, and 2022, the overall PAD realization did not reach the set targets, even though hotel tax realization met or exceeded targets. The COVID-19 pandemic had a significant impact, causing a drastic decline in 2020 due to temporary hotel closures, and continuing in 2021 with hindered operations of star-rated hotels. Recovery occurred in 2022 and 2023, but constraints such as the number of rooms not fully recovered and tax payment non-compliance remain issues. Although the

PAD target for 2023 was achieved, hotel tax compliance is considered suboptimal.

b. Restaurant Tax Contribution

The contribution of restaurant tax to the PAD of DKI Jakarta Province is also relatively small. Restaurant tax realization generally meets or exceeds targets, but the contribution to the total PAD remains limited. The COVID-19 pandemic also significantly impacted the restaurant sector, causing a drastic decline in 2020 due to restaurant closures. Like hotel tax, overall PAD realization often does not reach the set targets. Although restaurant tax shows recovery, challenges remain in increasing its contribution to PAD.

5.2 Comparison of Hotel Tax and Restaurant Tax Contributions to Regional Original Income in DKI Jakarta Province

Based on the data in the table above, it can be concluded that the contribution of restaurant tax to DKI Jakarta PAD is greater than hotel tax. Namely, the hotel tax contribution in 2020 reached 2.01%, in 2021 it reached 2.09%. in 2022 it reached 3.26%. in 2023 it reached 3.86%. Then based on the restaurant tax contribution in 2020 it reached 5.17%. in 2021 it reached 5.19%. in 2022 it reached 7.43%. in 2023 it reached 8.04%. This is due to a number of factors, including: Factors Influencing Contribution Differences:

a. Number of Tax Objects: The number of restaurants far exceeds that of hotels.
b. Tax Compliance Rate: Restaurant tax compliance is higher, though still needing improvement.
c. Changes in Public Habits: People tend to dine out more frequently than stay in hotels.
d. Hotel Tax Inhibiting Factors: Suboptimal hotel tax compliance rates, Non-operational star-rated hotels during the COVID-19 pandemic, Shifting public preferences towards apartment rentals.
e. Restaurant Tax Inhibiting Factors: Restaurant closures due to COVID-19, Suboptimal restaurant tax compliance rates, Changes in tax objects due to the HKPD Law (from restaurant tax to VAT), Growth of culinary businesses potentially leading to tax revenue loss. HKPD Law and VAT: The HKPD Law provides specific definitions for the Certain Goods and Services Tax (PBJT) objects in restaurant services. The HKPD Law uses a positive list approach, while the VAT Law uses a negative list approach, to prevent overlaps.

5.3 Effectiveness of Hotel Tax and Restaurant Tax on Regional Original Income in DKI Jakarta Province

a. Effectiveness Hotel and Restauran Tax in DKI Jakarta

Based on the calculation of hotel and restaurant taxes over 5 years, it is evident that hotel and restaurant taxes in DKI Jakarta from 2020-2023 fall into the effective to very effective category. However, when compared to the period before Indonesia was affected by the COVID-19 virus, the achievement in 2020 experienced a 57.25% decrease compared to the 2019 hotel tax realization of IDR 1,761,556,750,267. This was due to the closure or temporary closure of many restaurants, with 578 hotel tax objects temporarily closed, as mentioned in the 2020 Regional Government Financial Report (LKPD). In 2021, although categorized as very effective, it was constrained by star-rated hotels that were not

operating due to the COVID-19 virus, affecting the tax revenue proportion, which was 84.2% of the total tax revenue in 2021. Furthermore, in 2022, although categorized as effective due to growth recovery during the COVID-19 period, the total supply of newly operating rooms was only around 600 rooms, as mentioned in the 2022 LKPD, which is still far from the pre-COVID-19 pandemic level. There were also tax objects that had not made deposit payments. Then in 2023, although it was very effective, the indication of the hotel tax compliance level was not optimal.

Meanwhile, for restaurant tax in 2019, the achievement in 2020 experienced a 46.37% decrease compared to the 2019 hotel tax realization of IDR 3,608,461,673,620. This was due to the closure or temporary closure of many restaurants. In 2021-2022, although categorized as very effective, there were still restaurant tax objects that were closed/inactive, as well as a decrease in the compliance level and reasonableness of restaurant tax deposits from taxpayers. Then in 2023, although it was very effective, the indication of the restaurant tax compliance level was not optimal.

b. Effectiveness of Hotel Tax

The level of hotel tax effectiveness in five regions in DKI Jakarta in 2020-2023 reached 107.54%-113.07% with very effective criteria. The average effectiveness ratio of East Jakarta City from 2020-2023 reached 107.54% with very effective criteria. The average effectiveness ratio of Central Jakarta City from 2020-2023 reached 110.18% with very effective criteria. The average effectiveness ratio of South Jakarta City from 2020-2023 reached 110.52% with very effective criteria. The average effectiveness ratio of North Jakarta City from 2020-2023 reached 113.07% with very effective criteria. The average effectiveness ratio of West Jakarta City from 2020-2023 reached 107.98% with very effective criteria.

c. Effectiveness of Hotel Tax

The level of effectiveness of restaurant taxes in five regions in DKI Jakarta in 2020-2023 reached 98.43%-101.52% with an average of very effective criteria. The average effectiveness ratio of East Jakarta City from 2020-2023 reached 100.33% with very effective criteria. The average effectiveness ratio of Central Jakarta City from 2020-2023 reached 98.43% with very effective criteria. The average effectiveness ratio of South Jakarta City from 2020-2023 reached 100.37% with very effective criteria. The average effectiveness ratio of North Jakarta City from 2020-2023 reached 101.52% with very effective criteria. The average effectiveness ratio of West Jakarta City from 2020-2023 reached 100.82% with very effective criteria.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

a. The contribution of hotel tax and restaurant tax in DKI Jakarta in 2020-2023 is fluctuating or fluctuating with the criteria of very low because the average hotel tax contribution is 2.81% while the average restaurant tax is 6.46%.

b. The contribution of hotel tax in 2020 reached 2.01%, in 2021 it reached 2.09%. in 2022 it reached 3.26%. in 2023 it reached 3.86%. Then based on the contribution of restaurant tax in 2020 it reached 5.17%. in 2021 it reached 5.19%. in 2022 it reached 7.43%. in 2023 it reached 8.04%. Based on the contribution of hotel tax

with restaurant tax from 2020-2023 in DKI Jakarta, restaurant tax has a better contribution to DKI Jakarta. This is due to a number of factors, including: the large number of hotel and restaurant tax objects that are closed/temporarily closed, the level of tax compliance that is not optimal, and changes in community culture.

c. The level of hotel tax effectiveness in five regions in DKI Jakarta in 2020-2023 reached 107.54% -113.07% where the criteria are very effective. Then at the level of restaurant tax effectiveness in five regions in DKI Jakarta in 2020-2023 reached 98.43% -101.52% with an average criterion of very effective. The factors that influence the achievement of the effectiveness ratio of each region in DKI Jakarta are the income of the population of the region, the level of the economy and the number of residents which vary.

6.2 Implication

For further research, it is recommended that the scope of the research be expanded by examining more than two types of taxes, selecting research locations that are more diverse and relevant to current issues, and collecting data through direct interviews with taxpayers and distributing questionnaires to obtain more comprehensive and in-depth information.

6.3 Recommendation

a. Theoretical implication

The results of the study indicate that the contribution of hotel and restaurant taxes is still lacking. This can be used as a basis for the DKI Jakarta Provincial Government to create policies that can increase revenue from the hotel and restaurant sector.

b. Practical Implication

1) The DKI Jakarta Regional Revenue Agency needs to take strict legal action to ensure that taxpayers pay their obligations. This can be done by regularly auditing taxpayers and imposing sanctions on those who do not comply.
2) The Sub-agency in each DKI Jakarta region needs to monitor tax objects and coordinate with the Regional Revenue Agency to ensure taxpayer compliance.

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