



# Implementation of Online System for Hotel and Restaurant Tax in Belu Regency

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**Abstract.** The Online System is part of the paradigm shift of Old Public Administration (OPA), New Public Management (NPM), and New Public Service (NPS) towards New Public Governance (NPG) by using and implementing information technology in an integrated manner and community involvement in online tax services. This study aims to find out, describe and analyze the conditions and constraints in implementing the online tax system for Hotels and Restaurants in Belu Regency. The research method is to use a literature study approach. The strategic approach is used to determine the factors hindering implementation with the theory and model of public policy implementation to find results and recommendations for the use of the local tax online system for service transparency and increase regional taxes.

**Keywords:** Implementation of Policies · Local Taxes · Online Systems

## 1 Introduction

Local taxes are a source of revenue in the regions obtained from various resources owned by an area managed by a region by regulations and used to finance development in the regions to improve the community's welfare.

According to Mardiasmo [1], many of the problems experienced by local governments regarding local revenue management are (1) insufficiency of financial resources; (2) the lack of several employees who have skills and expertise; (3) inadequate management control procedures and systems; (4) Low productivity of employees; (4) Inefficiency; (5) Under-supporting infrastructure; (6) weak legal tools (law enforcement officers and law regulations) and public awareness of law enforcement; (7) low political will; (8) the existence of a violent clash of cultures (SARA); (9) Corruption, collusion and nepotism; and (10) weak public accountability.

The public interest is no longer seen as an aggregation of private interests but rather as a result of dialogue and public involvement in the search for shared values and 27 common interests; the government serves the community [2]. Public administration about New Public Governance wants to manage local taxes by utilizing information technology because it provides ease of government administration and satisfaction to service recipients through policies. Law Number 25 of 2009 concerning Public Services Article 23 paragraph (1) is written information system as support for the implementation of

public services, and in article 23 paragraph (4) it is written That the operator is obliged to manage electronic and non-electronic information systems [3]. The government, as a service provider, is expected to utilize information systems in information technology. According to Government Regulation 71 of 2019, information technology is a technique for collecting, preparing, storing, processing, announcing, analyzing, and/or disseminating information (Set. Neg. 2019). An information system is a system in an organization that brings together the needs of processing daily transactions, supports operations, is managerial and strategic activities of an organization, and provides certain outside parties with the necessary reports [4].

The existence of the policy is supported by national policies that have existed since 2008 in the form of Law Number 11 of 2008 concerning Information and Electronic Transactions, Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Government Regulation Number 91 of 2010 Types of Local Taxes Which collected based on Regional Head Designation or paid for by taxpayers themselves, Government Regulation Number 2 of 2018 Implementation of electronic systems and transactions, Minister of Finance Regulation Number 115/PMK.05/2017 concerning Electronic State Revenue and Regulation of the Director General of Taxes Number PER-05/ PJ/2017 concerning Electronic Tax Payments. It can be seen that electronic service transactions through the online system have existed since 2008, and in Belu Regency in particular, it began in 2018 through online PBB-P2 tax payments regulated in Belu Regent Regulation Number 20 of 2018 concerning Implementation of the Online Regional Tax System in the Regency Belu, in 2021 it was updated with Belu Regent Regulation Number 16 of 2021 concerning the Implementation of the Online Regional Tax System in Belu Regency. Policies formulated in the framework of service transparency and accountability.

Belu Regent Regulation Number 21 of 2021 concerning implementing the Regional Tax Online System in Belu Regency as a policy in the region aimed at providing transparency of services to taxpayers to increase regional tax revenues. In managing local taxes, the Regional Revenue Agency of Belu Regency implements an online system of regional taxes, namely installing tax transaction recording devices on hotels and restaurants to provide ease of service and supervise hotel and restaurant taxes.

In an implementation, some problems hinder service activities, namely limited resources in technology and information, lack of quality of service devices such as damage to tapping box tools, limitations of internet networks, limited public information space, and lack of awareness of taxpayers.

Restaurant Tax in 2020 was 165%, and in 2021, the achievement was 76.46%, down from the previous year of 88.54%, and Hotel Tax in 2020 of 238% and in 2021, an achievement of 75.85% decrease from the previous year of 162.15%.

## 2 Literature Review

According to Lutfi [5], Local taxes are taxes imposed by local governments on residents who inhabit the territory of their jurisdiction without directly obtaining the counterions provided by local governments that collect local taxes that they pay. According to Law Number 28 of 2009, local taxes are, from now on, referred to as taxes taxpayer contributions to regions owed by individuals or entities that are coercive under the Law by not

getting compensation directly and used for regional purposes for the greatest prosperity of the people [6].

According to Mardiasmo [1], The management of local taxes must, in principle, be economical, efficient, and fair. To improve the regional taxation system, things local governments can do are as follows:

- Improvement of regional revenue administration (revenue administration) to ensure that all income can be collected properly. Local governments need an accounting system that records all local government financial transactions correctly and systematically.
- Checking system, at each time, the records need to be cross-checked and spot checked by senior staff randomly.
- Reporting of the results of the collection of local taxes and levies needs to be monitored regularly with targets and potentials, and the results are reported to senior staff who have the authority to make decisions in the event of a problem.
- Methods of calculating the potential for effective regional taxes and levies.

Lutfi [5] put forward the administration of local taxes and regional levies and the administration of income with the aim of Efficiency and effectiveness. According to Devas in Anggoro [7], there are five benchmarks for assessing whether local taxes are reasonable, namely: (1) Yield (yield); (2) Justice (equity); (3) Economic Efficiency; (4) ability to perform (ability to implement); (5) suitability as a Local Revenue Source.

According to Boediono in Cokro et al. [8] Tax service is a process of assistance to taxpayers in specific ways that require sensitivity and interpersonal relationships to create satisfaction and success. According to Aryobimo in Cokro et al. [8] the taxpayer's perception of the quality of fiscus services can be measured by the following indicators: (1) The quality of interaction, namely how the fiscus communicates tax services to the taxpayer so that the taxpayer is satisfied with his service; (2) Environmental quality, namely how the role of environmental quality of the tax office itself in serving taxpayers; (3) Results and quality of service: the tax apparatus provides service satisfaction to taxpayers to increase trust and improve taxpayer compliance.

An information System is created by humans and consists of components in the organization to achieve the goal, namely presenting information [9]. Information technology has changed many patterns of our daily lives; between the government, the private sector, and society, we are organized from manual systems such as online-based application systems to produce accurate information that can be consumed by the public quickly and precisely in a short time. The breadth and speed of change brought about by information technology's transformation is essential and poses many public policy challenges, including taxes. The Information System has various implications for taxation, making it easier for the government to provide information to the public.

According to Schultz [10], e-government is an effort to involve the transformation of government functions from a paper-based to an electronic environment. The advancement of e-government has involved transforming from an industrial government model (centralized, bureaucratic, paper-based, impersonal, rules-based, and organized into departments) into information-based governance (decentralized, digital, personal, client-focused, interconnected, and organized in new ways.

British expert W. I Jenkins in Wahab [11], public policy is a series of interrelated decisions taken by a political actor or a group of actors about the goals that have been chosen using achieving them in certain situations. According to Trisantosa et al. [3] they are proposing that policy is a decision made by the government to overcome various problems facing the government. According to Dunn in Trisantosa et al. [3], the policy system includes a reciprocal relationship of three elements: namely, the policy of the actor, the policy actor, the policy actor, and the policy environment.

Subianto [12] said the actual implementation of the policy does not only concern the behaviour of the administrative bodies responsible for implementing the program and causing obedience to the target group but also concerns the network of political, economic, and social forces that can directly or indirectly influence the behaviour of the stakeholders involved, and ultimately affect the impact, both intended and unexpected (spillover/negative effect). George Edward III in Nugroho [13] asserts that the main problem of public administration is the lack of attention to implementation. Edward suggested that four attentions need to be considered for policy innovation to be effective, namely:

Communication is how policies are communicated to the organization and/or the public and the attitudes and responses of the parties involved. Resources, namely the availability of supporting resources, especially human resources related to the skills of public policy implementers to carry out effectively Disposition, namely the willingness of implementors to carry out the policy. Proficiency is sufficient without a commitment to implement policies; there needs to be a good response and awareness. d. Bureaucratic structure relates to the suitability of the bureaucratic organization that organizes the implementation of public policy. The challenge is how bureaucratic fragmentation does not occur because this makes the implementation process ineffective. According to Van Meter and Van Horn, the implementation model is a classic model developed by Duet Donald Van Meter with Carl Van Horn as a model that relies on implementing policies running linearly from public policy, implementors, and public policy performance. According to Nugroho [13] developed several variables influencing public policy in the Meter-Van Horn theory as follows: Standards and Objectives of Resource Policy Characteristics of implementing organizations, Communication Attitudes of implementers, Social, economic, and political environment.

Merilee S. Grindle in Kadji [14] affirms that: “The success of the policy implementation process until the achievement of results depends on the program activities that have been designed with sufficient financing, in addition to being influenced by the Content of Policy (policy content) and the Context of Implementation (implementation environment). Content of Policy which includes:

- Interests affected by the policy (interest affected). The policies made affect the interests of the target group, so it will affect the implementation of policies that involve many interests.
- Type of benefit to be produced (type of benefit) A resulting policy has a type of benefit for the target group and is easy to implement to impact the group positively.

- The degree of change desired (extent of change envisioned), the existence of changes when implemented to bring progress and change on a large scale.
- The position of policymakers (site of decision-making). Accuracy in making war policies is essential in the implementation of policies.
- Program implementation (program implementors) The role of implementors is very important in policy because the ability of policy implementers will affect the quality of policy implementation.
- Resources committed. The inclusion of adequate resources will facilitate and support the success of a policy.

Meanwhile, the policy environment variables include:

- Power, interests (interest), and strategies (strategy) of the actors involved: Involvement Power, interests, and strategies must be taken into account in implementing policy.
- Institution and regime characteristics The ability of a ruling regime and the existence of institutions will facilitate the assessment of the level of opportunity in realizing public policy. Compliance and responsiveness of implementers (compliance and responsiveness) Compliance and the response of implementers to a policy. Looking at the focus of policy implementers and responses to policies According to Randal B. Ripley and Franklin in Al Fatih [15], the success of policy implementation is influenced by:

Level of Compliance with applicable Provisions Smooth implementation of the routine of the function The realization of the desired impact According to Fitzsimmons in Mukarom and Laksana [16] put forward the indicators of public service are as follows:

- reliability, which is characterized by the provision of appropriate and correct service;
- tangibles, characterized by the provision of other adequate resources;
- responsiveness, characterized by a willingness to serve consumers quickly;
- assurance, characterized by the level of attention to ethics and morals to provide services.

Empathy is characterized by the degree of willingness to know the wants and needs of the consumer. Gaster in Semil [17] mentioned several possible purposes for creating service standards, including;

- providing better information to the public;
- empowering the public;
- extension of the individual rights of the customer;
- improve consistency, speed, and overall quality of service;
- provides a basis for supervision, measurement, and regulation;
- won the championship;
- avoiding the establishment of employee rights (period and conditions of service);
- providing information to potential competitors.

According to Indrajit [18], the government, in implementing services to the community, needs to categorize the types of services based on two main aspects: (1) aspects of complexity, relating to how complex the anatomy of an e-government application is to be built, and implemented; (2) aspects of benefits, relating to matters related to the magnitude of the benefits felt by the wearer.

Obstacles faced in technology-based application systems by Katharina and Jaweng [91] that is: (1) complexity in the use of technology-based application systems; (2) geographical conditions that cause areas to have difficulty signaling or even unable to access the internet (blank spot); (3) Readiness of human resources apparatus as the one who serves and the community as the one who is served; (4) Obstacles stemming from central regulations such as e-KTP blanks; (5) Limited budget for innovation.

### 3 Research Methods

The research method using literature studies is to combine and analyze the problems found using the findings in previous research with variables and indicators in implementation theory, according to Charles O. Jones. The types of articles chosen for a good literature review are theoretical presentations, review articles, and empirical research articles. Researchers are required to have a variety of skills, such as making topic definitions for exploration, obtaining the proper literature, analyzing, and synthesizing data in writing [20].

### 4 Results and Discussion

In previous studies, it was described as follows:

- (Sulistiyowati and Sabila [21]) say (1) a lack of compliance of local taxpayers due to the application of self-assessment where taxpayers report, report, calculate and pay their local tax bills; (2) taxpayers who do not yet understand the online local tax system due to advanced information technology. Both of these issues are narrowed down to the point of taxpayer resources.
- (Wibawa and Antarini [22]) said that only some regions had implemented online-based information technology due to aspects of human resources, budget availability, and technician readiness, such as infrastructure and internet networks.
- (Tyokwe and Naicker [23]) ineffectiveness occurs due to a lack of skill development programs, inadequate training for employees, unbalanced distribution of incentives, and lack of motivation.
- (Maharani [24]) The ineffectiveness of service implementation is influenced by limited resources in the IT field, lack of introduction of IT systems to employees, and the system is still dependent on the centre, so it is challenging to develop and difficult to integrate.
- (Merhi [25]) government online services using information systems for service efficiency and effectiveness, telecommunications infrastructure, and solid and reliable human resources will encourage government services.
- (Hapzah et al. [26]) using information technology can accelerate population administration services and provide satisfaction to the community.
- (Choiriyah [27]) Mobile Bonk information technology-based application is used to collect complaints from hard-to-reach areas and is effective in service.

- (Dobrolyubova [28]) The evaluation results show that digitalization in the government leads to the satisfaction of service users, convenience, maturity of the website, quality of services, and information so that it has an impact on beneficiaries, namely public satisfaction.
- (Sharma and Jangirala [29]) Integrated sustainable development goals so that innovation is needed through a digitalization system that can guarantee data protection and legal certainty and provide public access to information. Sustainable development (SDGs) expects the integration of services between sectors for human resource efficiency, facilitating decision-making that can encourage the achievement of environmentally friendly intelligent cities.
- (Maulani [30]) The implementation of e-health as an online health service application can provide convenience and simplicity in accessing, namely application guides using more than one language, namely Indonesian and local languages so that it reaches all users, and the implementation of the use of e-health online can improve public services.

Sellang et al. [31] stated as follows: (1) Limited operating budget; (2) lack of means; (3) lack of infrastructure; (4) ineffective communication of services; (5) Socialization that has not been maximized; (6) The absence of a website becomes a difficulty; (7) lack of apparatus-specific skills training and no self-development in formal education.

According to Nugroho [13], Policy implementation is a way for a policy to achieve its goals. Public policy implementation is a series of activities after a policy has been formulated [32]. According to Jones in Agustinho [33] that three factors influence the successful implementation of program policies:

- Organization
- Interpretation
- Application

Overall, there are similarities and differences between this study and previous studies. The similarity as an advantage is in the scope of research, namely information and communication technology and information systems that facilitate services and the public easily obtaining information quickly and precisely. Weaknesses as an inhibiting factors such as lack of resources, inefficient systems, and procedures, from the differences in the substance and focus of the research, on the importance of this research raised the topic of the Implementation of the Online System of Hotel Tax and Restaurant Tax in Belu Regency and the focus of this study wanted to describe and analyze the factors of policy implementation with implementation theory according to the facts of the problem and the results of previous research with using the idea of Charles O. Jones in Agustinho [33] that is.

#### 4.1 Organization

It is necessary to establish or rearrange resources, units, and methods so that there are results from a policy. The ability of apparatus resources as reliable policy implementers, clear and directed main tasks and functions will facilitate the implementation of tasks to achieve the expected reality [14]. It is necessary to target tasks through policies made,

namely the use of tapping box equipment and transaction recording applications in hotels and restaurants. Online hotel and restaurant tax service programs or tasks within the organization so that results and impacts are achieved from the regional online tax system implementation program, namely service transparency and increased hotel and restaurant tax revenue.

Policies with clear goals and objectives will make the policy successful, and unclear goals and objectives will make the policy blurry and disoriented. Policy measures and objectives, according to van Metter and van Horn in Agustino [33] say that the performance of policy implementation can be measured for the level of success if and only if the policy measures and objectives are realistic with the socio-culture that exists at the level of policy implementers. Public policies are expected to be accepted according to conditions in the field so they can be appropriately implemented for success. According to Ripley's thought in Kamal, the type of policy is a variety of distributive policies to encourage community participation without any encouragement and intervention from the government. Thus, it is necessary to have a good understanding by the implementers of the goals and objectives of implementing the policy so that it can be carried out smoothly.

## 4.2 Interpretation

Interpret the policy language into appropriate plans and directions so that they can be accepted and implemented. A new system must be introduced through outreach to users to submit products and guidelines according to service standards. Socialization activities are carried out at any time and in any situation by utilizing various media, both print and electronic media. Duties and roles of tax extension agents in disseminating information related to the management and increase of local taxes. As tax counsellors, it is hoped that they will always follow their capacity building through education and training. The knowledge gained can be channelled to implementers and the community to provide understanding for service improvement.

This is in line with what was said by Agustino [33], who said socialization is one way to distribute various things that the government will do and pursue through the policies it formulates. Different respect from the community as a result of the socialization was carried out, including acceptance and rejection of the contents of the policy conveyed, in this case, the application of a tapping box tool to measure and record business transactions in restaurants and hotels.

Referring to John Locke's political philosophy in Agustino [33] that human nature has a positive state of nature, that humans accept rational relations between individuals well so that good relations are built so that citizens respect each other, respect knowledge and obey the rules and trust government officials.

Apparatuses are expected to comply with the rule of law and provide analytical services according to existing knowledge so that there are rational choices from the community. The community accepts and implements policies as something logical, reasonable, and needed by the community.

The presentation of the hotel and restaurant tax service system uses service flow and standards that are designed in simple language. The system is easy to implement by actors, namely the Belu Regency Regional Revenue Agency apparatus. The policy targets



the community as recipients of local tax services and increases hotel and restaurant tax revenues.

### 4.3 Application

Routine provision of services, payments, or otherwise tailored to program objectives or equipment. A tapping box tool is needed to support an agenda in implementing the regional tax online system.

Transparency is in the principles of good governance according to UNDP in Ilato, which states that transparency is built based on the free flow of information, processes, institutions, and information that can be received directly by those in need. Thus the data must be understandable and can be monitored. According to [1], transparency is a government policy in making regional financial policies so that they can be known and monitored by the DPRD and the public. Transparency requires policymakers to understand issues and relevant information before the procedure is implemented, and accountability requires decision-makers to behave according to the mandate they receive [1].

The policy targets are the Types of Regional Taxes which consist of Hotel Taxes, Restaurant Taxes, and Rural and Urban Land Building Taxes. The aim of implementing the regional tax online system policy is to obtain transparency which avoids leakage and can be monitored tax money and guarantees the security of tax money from elements so that there is accountability for services in increasing local tax revenue so that implementers understand well the goals and objectives of implementation regional tax online system policy in Belu Regency.

The goal of the tax payment policy through the online system is to achieve service transparency and service accountability and increase local tax revenues. According to Jones in Kadji [14], the application is every policy product carried out by a flexible organization which is spelt out at a technical implementation level so that it is an absolute requirement that the policy will be more applicable and not wishful thinking. To make this happen, the ability of the implementer to apply concrete actions for the public interest is needed. It is hoped that the application of public policies will improve the performance of local tax revenues and have an impact on the future, where it will be easier for the public to pay for services and access and reach tax information from anywhere, at any time so that there is proper transparency: oversight on the people and oversight on government officials.

## 5 Conclusions and Suggestions

We are implementing an online hotel and restaurant tax system in Belu Regency through organizational management, resource management, and work method management through increasing apparatus competence and outreach to taxpayers, making simple service standards, and providing adequate information technology facilities and infrastructure through procurement of tapping tools box. Fulfillment of deficiencies found as an effort to improve services in the context of transparency, accountability in local tax management, and increased revenue from restaurant taxes and hotel taxes in Belu

Regency. The impact obtained for the future is related to resource efficiency, efficiency, and effectiveness of apparatus supervisory duties, providing convenience to hotels and restaurants and opening access and convenience in carrying out bookkeeping reporting.

Suggestions submitted: Pemkab Belu needs to carry out the following activities:

- Dissemination of the benefits of the regional tax online system to all elements of society and implementers to find out the direction and advantages of the provincial tax online system regularly by utilizing electronic service media and print media.
- The Regional Revenue Agency can improve facilities and infrastructure and increase the capacity of apparatus as implementers of policies in quality and quantity to achieve smooth organizational tasks.
- Immediately form a team of inter-regional apparatus to coordinate cross-sectoral activities related to improving the performance and oversight of the regional tax system.

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