Analysis Of The Growth Rate Of Hotel Tax and Advertising Tax In Ambon City

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Abstract. This study aims to look at the rate of tax growth on the realization of hotel tax receipts and real estate tax of Ambon City District during the period 2018-2022. This study is a quantitative study whose results can be accounted for in numbers. Population and sample research is a report on the realization of receipts of hotel tax and advertising tax in the year 2018-2022. Data collection techniques using data collection techniques such as Time Series, Documentation and Library Studies. The research shows that the highest rate of growth of hotel tax is in 2021 at 33.59%. This figure falls in the category "Less Successful" while the advertising tax has the greatest percentage of 17.40% but this figure is in a category below 30% which means in category "No Success". For that, the local government is expected to reevaluate and maintain the regional tax so that it can rise to the category of success or very success.

Keywords: Tax, Hotel Tax, Advertising Tax, Growth Rate Tax, District Tax

BACKGROUND

The Indonesian government uses the principle of decentralization or regional autonomy. As regulated in Law no. 23 of 2014 concerning Regional Government, articles 18, 18A and 18B provide a strong basis for carrying out broad, real and responsible regional autonomy. According to article 1 paragraph (6) of Law no. 23 of 2014, regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage government affairs and the interests of local communities themselves.

According to Khusaini (2006:32), it will require a lot of money to directly utilize the authority or functions given to regions in accordance with the new Regional Autonomy Law. Therefore, to finance regional government tasks, financial relations between the central and regional governments must be regulated. Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments regulates this matter.

With the implementation of regional autonomy in Indonesia since 2001, each region, including Ambon City, has become more independent in seeking its own income. They make efforts to increase their potential. PAD is a source of regional income that comes from regional capabilities and potential. PAD comes from taxes, levies, company ownership, management of separated assets, and other legitimate income.

Ambon City has 34 hotels, 26 accommodations and 5 guest houses, all of which are recorded in the Hotel Tax category with a revenue requirement of 10%. Meanwhile, advertising

tax is a fee that must be paid to obtain a permit for advertising. This tax is divided into 2 types, namely Product and Non-Product Advertisement Tax. Advertising Rental Value (NSR) is the basis for advertising tax. If the advertisement is organized by a third party, the NSR is calculated based on the advertising contract value; If the advertisement is held by yourself, the NSR is calculated based on the type, materials used, location, time of implementation, number and size of the media used.

Below, the researcher uses Hotel Tax and Advertisement Tax Data for Ambon City for the 2018-2022 period which is depicted in the following graph.

Graph 1. Realization of Ambon City Hotel Tax and Advertisement Tax Revenue
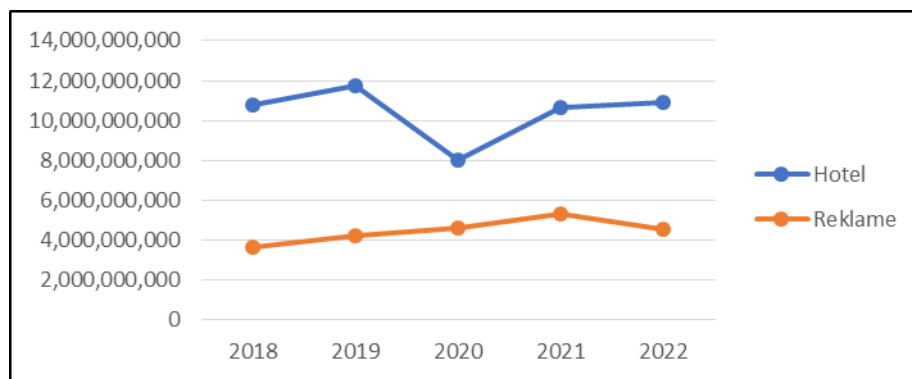
Source: BPPRD Ambon City, Data processed

From Graph 1 above, it can be seen that Hotel Tax revenue is higher than Advertising Tax from year to year. In 2018, the realization of advertising tax was around 3.6 billion and continued to increase until 2021 amounting to 5.3 billion and then decreasing in 2022 to around 4.5 billion. Meanwhile, Hotel Tax fluctuates more, starting from 10.7 billion in 2018, rising to 11.7 billion and then dropping down in 2020 to 7.9 billion and then rising to 10.8 billion in 2022.

Research on the growth rate of Hotel Tax and Advertising Tax in particular has not been implemented continuously. For this reason, analysis like this is needed to become reference material for the Government and become the latest reference for further research.

This research is also in line with research from Wulan and Zainur (2020) regarding; Growth Rate of Hotel Tax, Restaurant Tax, Advertisement Tax and Street Lighting Tax in Sintang Regency PAD. The research results show that the average growth rate for hotel taxes was 26.94%, restaurant taxes 20.16%, advertising taxes 0.03% and street lighting taxes 16.63% during the 2014-2018 period.

Other related research was conducted by Ghonimah, et al (2023). The results of this research show that the level of effectiveness resulting from hotel tax and advertising tax on regional original income can be said to be very effective, but the contribution of this income is

still very low regarding the growth rate of hotel tax and advertisement tax. you could say it didn't work. So that the regional government is expected to be able to manage regional income so that it is in accordance with the needs and welfare of the people in Banjarnegara Regency.

Theoretical Study

According to Rochmat Soemitro in Siti Kurnia Rahayu (2017:27), tax is defined as: "Tax is the people's contribution to the state treasury (transfer of wealth from the particular sector to the government sector) based on law (can be enforced) without receiving reciprocal services (tegen achievements), which are direct and used to finance general expenses."

Hotel tax is imposed on services provided by hotels that people pay for, including additional services that provide convenience and comfort, such as meeting rooms, sports facilities, and entertainment. According to Marihot Pahala (2010:299), hotel tax is a tax on services provided by hotels. Apart from that, according to Phaurela Artha (2018:65), hotel tax is a tax on services provided by hotels with cash.

The hotel business in Indonesia is subject to several taxes, including value added tax (VAT), income tax article 21, and regional taxes. Central tax rates are set by the government, and apply to all hotel companies based in the country. Tax rates may change periodically and vary greatly depending on the type of goods and services offered.

Tax objects according to Tasikmalaya City Regional Regulation Number 4 of 2011 which are hotel tax objects are services provided by hotels for payment, including supporting costs as a complement to hotels which provide convenience and comfort, including sports and entertainment facilities. What is meant by supporting services here are telephone, fax, telex, internet, photocopying, washing, ironing, transportation and other similar facilities provided or managed by the Hotel.

Subjects and taxpayers of hotel taxes according to Regional Regulation Number 4 of 2011 concerning Regional Taxes that are subject to Hotel Tax are individuals or entities that make payments to individuals or entities that operate hotels. Meanwhile, those who are subject to Hotel Tax are individuals or entities that operate hotels.

Regional Regulation Number 2 of 2014, which is the Second Amendment to Tasikmalaya City Regional Regulation Number 4 of 2011 concerning Regional Taxes, sets the hotel tax rate at 10%. In addition, the special tax for boarding houses with more than 10 rooms is set at 5%.

Advertisement tax is defined as: "Advertisement tax is a tax on the operation of advertisements, where advertisements are defined as objects, tools, deeds or media which

according to their various shapes and patterns are for commercial purposes," said Carunia Mulya Firdausy (2017:109).

The regional tax growth rate is used to measure how successful the government is in maintaining or increasing regional tax growth from one year to the next. Calculations of local tax growth rates are used to understand financial performance and tendencies to increase or decrease at certain times (Halim, 2012).

RESEARCH METHODS

Types of research

This type of research is a type of quantitative descriptive research. Where this research is an observation of the values of each variable, one or more, without considering the relationship of other variables independently and can be measured in a numerical measure.

Place and time of research

The research location is the Ambon City Regional Tax and Levy Management Agency with research time from March to May 2024.

Data source

There are two data sources used, namely: Primary Data and Secondary Data.

Data collection technique

Data collection techniques include time series, documentation and literature study

Population and Sample

The population in this research is the Tax Realization Report in Ambon City for the 2018-2022 period. The sample in this research is the budget realization report, especially the realization of Hotel Tax and Advertisement Tax in the Ambon City Regional Original Income which is sourced from the Ambon City Regional Tax and Retribution Management Agency.

Data Analysis Techniques

The formula for calculating the growth rate is: According to Halim (2004: 163), the growth rate shows the ability of a region to maintain and increase its success from one period to the next.

$$Gx = \frac{Xt - X(t-1)}{X(t-1)} \times 100\%$$

Information :

Gx = Annual Tax Growth Rate

Xt = Tax Realization for a Certain Year

X (t-1) = Tax Realization in the Previous Year

Table 1. Growth Rate Criteria

Percentage	Criteria
85%-100%	Very successful
70%-85%	Succeed
55%-70%	Quite successful
30%-55%	Less successful
Less than 30%	Not successful

Source: Halim (2007:291)

RESULTS AND DISCUSSION

Tax Growth Analysis

The formula for calculating the growth rate is: According to Halim (2004: 163), the growth rate shows the ability of a region to maintain and increase its success from one period to the next.

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Information :

Gx = Annual Tax Growth Rate

Xt = Tax Realization for a Certain Year

X (t-1) = Tax Realization in the Previous Year

Table 2. Analysis of the growth rate of Ambon City Hotel Tax 2018-2022

Fiscal year	Xt	X (t-1)	Hotel Tax Growth (%)	Criteria
2018	10,786,918,162	8,931,006,583.85	20.78	Not successful
2019	11,748,751,692.54	10,786,918,162	8.92	Not successful
2020	7,990,163,829.4	11,748,751,692.54	-31.99	Not successful
2021	10,673,888,486	7,990,163,829.4	33.59	Less successful
2022	10,896,978,833	10,673,888,486	2.09	Not successful
Average			6.68	

Source: Data processed, 2024

Based on the table above, it can be seen that although the percentage of revenue from previous years to certain years has increased, in terms of maintaining the growth rate of Ambon city hotel taxes from 2018 to 2022, it is included in the "Unsuccessful" criteria. This can be

seen from the highest growth rate percentage being in 2021 but it is still in the "less successful" category, while other years were "unsuccessful" or a percentage of no more than 30%.

Table 3. Analysis of the growth rate of Ambon City Advertisement Tax 2018-2022

Fiscal year	Xt	X (t-1)	Hotel Tax Growth (%)	Criteria
2018	3,619,811,746	3,137,586,727	15.37	Not successful
2019	4,249,667,296	3,619,811,746	17.40	Not successful
2020	4,590,033,786	4,249,667,296	8.01	Not successful
2021	5,350,329,918	4,590,033,786	16.56	Not successful
2022	4,527,049,008	5,350,329,918	-15.39	Not successful
Average			8.39	

Source: Data processed, 2024

Based on table 3 above, it can be seen that the realization of revenues in column Xt has fluctuated when compared with column X(t-1). Where column X(t-1) is the realization from the previous year. However, according to the criteria, the growth rate in 2019 was the highest, namely 17.40%, but it was still in the "Unsuccessful" criteria category.

CONCLUSIONS AND RECOMMENDATIONS

This research is research based on previous studies but in different regions and objects. For the Ambon City area, the average growth rate has a growth rate that is not good / "unsuccessful" so this research can be a reference for the government, to further increase hotel and advertising tax revenues as long as it is still in the reasonable category but has a good growth rate .

THANK-YOU NOTE

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