

Implementation of Regional Regulation Number 15 of 2011 Concerning Restaurant Tax in Amuntai City, North Hulu Sungai District

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Abstract

Restaurant tax is one of the taxes levied by the Regional Government which is intended as an increase in the results of local income, the phenomenon of the problem is the lack of facilities and infrastructure, non-transparency of the amount of income and lack of awareness, the aim is to find out the implementation of Regional Regulation Number 15 of 2011 concerning restaurant tax collection in Hulu Sungai Utara Regency and its factors. This study uses an approach with a qualitative descriptive type. Collection techniques are interviews, observation and documentation. Sources of data were taken through purposive sampling by taking 10 informants by using a data credibility test that is the extension of observations, increasing persistence and using reference materials. The results showed implementation Regional Regulation Number 15 of 2011 still not optimal. First, for communications which consist of transmissions where communication has been done well but is constrained by the lack of awareness of taxpayers, then clarity where the clarity of information is listed in the Regional Regulation but still constrained by lack of supervision and consistency where of course the implementation of restaurant tax collection This has been consistently constrained by the non-permanent number of taxpayers. Whereas secondly, for the resource variable where the staff are indeed certain then this information has been very clearly regulated in the Regional Regulation, the authority held by the government in implementing tax collection is good and the facilities are still lacking, for example transportation. Third, for the disposition variable where the attitude of the implementers is still lacking due to weak oversight from the implementing parties due to their lack of expertise and incentives that are not given. Fourth, bureaucratic structure variables in which this SOP already exists in restaurant tax collection and fragmentation that occurs when implementing Local Regulations. Factors that influence First, supporting factors, namely staff, information, authority, SOP and fragmentation Second, inhibiting factors are facilities and infrastructure, lack of transparency in the amount of income and low awareness. Efforts that have been made by increasing facilities and infrastructure,

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professionalism and increasing supervision. To improve the implementation of Regional Regulation Number 15 of 2011, it is recommended to the executor to increase professionalism by adding insight. Taxpayers are expected to provide correct data on the amount of income. The restaurant visitors also participated in the successful implementation of this restaurant tax collection by conducting supervision and providing useful input.

Keywords: Restaurant Tax, Regional Regulation Implementation, Local Revenue, Policy Implementation, Taxpayer Awareness

1. Introduction

Local taxes are taxes levied by local governments thru regional regulations (Perda), the collection of which is carried out by local governments and the proceeds used to finance local government expenditures in carrying out governance and development in the region. Specifically for regional taxes, the central government further divides them into two categories: provincial taxes and district taxes. Each level of government can only collect taxes that are established as its authority. This is intended to avoid overlap (power struggles). In the collection of taxes from the public, the central government has outlined this in the Law of the Republic of Indonesia No. 28 of 2009 concerning Regional Taxes and Regional Levies, where the article states that: a. Types of Provincial Taxes consist of: Surface Tax; Cigaret Tax; b. Types of District Taxes consist of: Restaurant Tax; Restaurant Tax; Entertainment Tax; Advertising Tax; Street Lighting Tax; Non-Metallic Mineral and Rock Tax; Parking Tax; Groundwater Tax; Swiftlet Nest Tax; Rural and Urban Restaurant Tax; and Land and Building Acquisition Duty.

Among the various Regional Taxes, one of them is Restaurant Tax based on Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency, where the potential for Restaurant Tax is very promising. This is because there are quite a few restaurants located upstream of the North River. To achieve this, the North Hulu Sungai Regency government, specifically the Regional Tax and Revenue Management Agency, is continuously striving to increase regional revenue in this sector, considering that restaurant tax is quite significant. To narrow the research scope, the researcher only selected a simple area in the city of Amuntai.

As for the phenomena of problems that arise in the implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Hulu Sungai Utara Regency, they are:

1. The fluctuating monthly income of restaurant owners.

This can be seen from the total tax revenue in 2019, which was set at Rp. 10,211,144,402, but the actual amount collected was only Rp. 9,230,552,450. Restaurant tax revenue for the last 5 years has been around Rp. 350,000,000, with details for 2017 being an allocation of Rp. 354,419,000, but the actual amount collected was only Rp. 319,265,500, resulting in a difference of Rp. 35,154,300, or about 90% of the allocation. In 2018, the allocation was Rp. 334,419,800, but the actual amount collected was only Rp. 311,330,300, or 93% of the allocation. In 2019, with the same allocation as 2018, which is Rp. 334,419,000, the actual amount collected was only Rp. 325,633,500, a difference of Rp. 8,786,300, or

This can be seen from data obtained from the Regional Tax and Revenue Management Agency of North Hulu Sungai Regency. Out of the many restaurants in the city of Amuntai, only 73 restaurants are registered as taxpayers. (Data on Restaurants in North Hulu Sungai Regency)

2. Lack of supervision by the implementing party in the collection of restaurant taxes

This can be seen from the data on restaurants in North Hulu Sungai Regency. For example, restaurant number 44, Bakso Timbul on Mangkurat Street RT 07, Central Amuntai District, is no longer operating, even tho it is listed as a restaurant taxpayer in Amuntai, North Hulu Sungai Regency. This proves the lack of supervision or monitoring by the implementing party, which does not control the updated data of restaurants in North Hulu Sungai Regency. (Data for Restaurants in North Hulu Sungai Regency)

3. Lack of strict sanctions from the implementing party for taxpayers who do not pay their taxes

Restaurant owners with an annual turnover of Rp. 300,000,000 are required to keep books or records and are subject to a tax of 10% of their monthly income. However, on the ground, taxpayers do not report their total income to the BPPRD, causing the total obligations they must pay to be inconsistent with their net income received each year. However, no sanctions are imposed that can deter violators of the regulations. (Regional Regulation Number 14 of 2011) Based on the background of the problem, the author is interested in taking the research title "IMPLEMENTATION OF REGIONAL REGULATION NUMBER 15 OF 2011 CONCERNING RESTAURANT TAX IN AMUNTAI CITY, NORTH HULU SUNGAI DISTRICT".

Theoretical Basis

A. Theoretical Review

1. Implementation

a. Definition of Implementation Simply put, implementation can be defined as the execution or application. Majone and Wildavsky [1] stated that implementation is evaluation. Browne and Wildavsky [1] stated that implementation is the expansion of mutually adjusting activities. The definitions above show that the word "implementation" leads to the evaluation, activities, or mechanisms of a system. The expression "mechanism" implies that implementation is not merely an activity, but a planned and sincere endeavor carried out based on certain norms to achieve the goals of the activity.

Factors Influencing Policy Implementation In [2], several factors that influence the implementation or non-implementation of a public policy are presented.

1) Factors determining policy fulfillment:

2) Factors determining policy rejection or delay:

c. Implementasi Kebijakan Publik Model George C. Edward III

The third policy implementation model, which takes a top-down perspective, was developed by George C. Edward III [2]. Edward III incorporated Direct and Indirect Impact on Implementation into his public policy implementation model. In the approach theorized by Edward III, there are four variables that are crucial to the successful implementation of a policy: communication, resources, disposition, and bureaucratic structure.

Implementation of the Daniel Mazmanian and Paul Sabatier Public Policy Model The implementation model they proposed is called A Framework For Policy Implementation Analysis. They argue that an important role of public policy implementation is its ability to identify the variables that influence the achievement of formal goals throughout the entire implementation process.

d. Implementation of the Donald Van Metter and Carl Van Horn Public Policy Model This public policy model, according to Donald Van Metter and Carl Van Horn [2], assumes that policy implementation proceeds linearly from available political decisions, execution, and public policy performance. There are six variables that influence the performance of public policy:

the size and objectives of public policy, resources, the characteristics of implementing agencies, the attitudes/tendencies of implementers, inter-organizational communication, and the activities of implementers and the economic, social, and political environment.

2. Public Policy a. Definition of Public Policy Policy is a decree containing principles to guide ways of acting, made in a planned and consistent manner to achieve a specific goal. Meanwhile, the word "public" in everyday Indonesian is commonly understood as "state" or "general."

b. Policy Objectives

1) Maintain public order (as a stabilizer)

2) Promote the development of society in various aspects (the state as a stimulator)

3) Integrate as an activist (the state as a coordinator)

4) Designate and distribute material and non-material goods (the state as a distributor)

3. Restaurant Tax a. Definition Restaurant tax is a tax on services provided by restaurants. A restaurant is a facility that provides food and/or beverages for a fee, including restaurants, cafeterias, canteens, stalls, bars, and similar establishments, including catering services.

4. Regional Regulation Number 15 of 2011 Concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency The object of Restaurant Tax is services provided by Restaurants, including the sale of food and/or beverages consumed by buyers, whether consumed at the service location or elsewhere.

Excluded from the Restaurant Tax objects as referred to in paragraph (1) are services provided by Restaurants whose sales value does not exceed Rp.5,000.00 (five thousand rupiah). The restaurant tax rate is set at 10% (ten percent). The principal amount of Restaurant Tax due is calculated by multiplying the tax rate as referred to in Article 7 by the tax base as referred to in Article 6. The amount of tax deficiency due in the SKPDKB as referred to in paragraph (1) letter a points 1) and 2) is subject to an administrative penalty in the form of interest of 2% (two percent) per month, calculated from the tax that is underpaid or late for a maximum period of 24 (twenty-four) months, calculated from the time the tax is due. The amount of tax deficiency due in the SKPDKBT as referred to in paragraph (1) letter b is subject to an administrative penalty in the form of an increase of 100% (one hundred percent) of the amount of such tax deficiency. The amount of tax due in the SKPDKB as referred to in paragraph (1) letter a point 3) is subject to an administrative penalty in the form of an increase of 25% (twenty-five percent) of the principal tax plus an administrative penalty in the form of interest of 2% (two percent) per month, calculated from the tax that is underpaid or late for a maximum period of 24 (twenty-four) months, calculated from the time the tax is due. The Regent determines the due date for payment and remittance of taxes owed, which is no later than 30 (thirty) working days after the tax becomes due. SKPDKB, SKPDKBT, and/or STPD, which result in an increase in the amount of tax payable, are the basis for tax collection and must be paid within a maximum period of 1 (one) month from the date of issuance.

C. Framework The framework for this research relates to several aspects of implementing Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency, in order to increase the Original Regional Revenue (PAD) of North Hulu Sungai Regency. The implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency, with the general aim of increasing Original Regional Revenue (PAD) for the community thru this Restaurant Tax policy, is in accordance with Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency.

Considering how important this restaurant tax is, the Regional Tax and Revenue Management Agency of North Hulu Sungai Regency, as the government body responsible for managing this taxation, plays a crucial role in implementing this policy.

In this study, the implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency, uses the theory of Donald Van Metter and Carl Van Horn (Leo Agustino, 2012: 154-161), which consists of:

1. Policy size and objectives
 2. Resources
 3. Characteristics of implementing agencies
 4. Attitudes/tendencies of implementers
 5. Inter-organizational communication and implementing activities
 6. Economic, social, and political environment
- Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency, states that the tax imposed on restaurants is 10% of their annual revenue. The problems faced in implementing this regional regulation are the fluctuating monthly income of restaurant owners, a lack of awareness from restaurant staff, and a lack of transparency regarding the amount of income from restaurant staff. The purpose of this study is to determine the implementation of the Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency, and the factors that influence it.

2. Research Method

A. Research Location

This research was conducted at the Regional Tax and Revenue Management Agency of North Hulu Sungai Regency, located at Jalan Jenderal Ahmad Yani Number 04 Amuntai, Telp. (0527) 61056-61788, South Kalimantan.

B. Research Approach

This research is qualitative research. According to [3], qualitative research is a research method used to study natural object conditions, as opposed to experiments where the researcher is the key instrument. Data collection techniques are carried out thru triangulation (combination), data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization.

C. Research Type

The research type used is descriptive qualitative. Descriptive research is research that explains something that is the target of the research in depth. This means the research was conducted to uncover everything or various aspects of its research target [4], [5], [6], [7], [8], [9]. Therefore, the object of the problem in this research is related to the implementation of the Regional Regulation Number 15 of 2011 concerning Restaurant Tax in the city of Amuntai, North Hulu Sungai Regency.

D. Data and Data Sources

1. Data
 - a. Primary Data
 - b. Secondary Data
2. Data Sources
 - a. Sampling Techniques
 - b. Documents/Documentation

E. Operational Research Design

This research focuses on the implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, North Hulu Sungai Regency. Therefore, an operational research design was created to measure the goodness or badness of a concept.

F. Data Collection Techniques

The qualitative data collection techniques used in this study include observation, interviews, and documentation.

G. Data Analysis Techniques

Miles and Huberman in [3] state that processing qualitative data is done thru the stages of reduction, data presentation, and drawing conclusions.

H. Data Credibility Test

The data credibility test, or the test of confidence in the data from this qualitative research, was conducted thru methods such as prolonged observation, increased diligence in research, triangulation, discussions with peers, negative case analysis, the use of reference materials, and member checking [10], [11], [12], [13], [14], [15].

3. Results and Discussion

A. Implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax in Amuntai City, Hulu Sungai Utara Regency

1. Policy size and objectives

- a. Policy size Based on the results of the interviews and observations, it can be concluded that the policy size indicator is already good because restaurant tax collection officers are able to measure the success of the Regional Regulation, as the officers are experienced in handling it both administratively and in the field application process of Hulu Sungai Utara Regency Regional Regulation Number 15 of 2011 concerning restaurant tax collection. However, they are still constrained by the fluctuating monthly income of restaurant owners.
- b. Policy Objectives Based on the results of interviews, observations, and documentation, it can be concluded that the policy objective indicator is not very good because public awareness of paying taxes is still lacking, even tho the officers understand the purpose and objectives of the Regional Regulation, which is to explore local revenue sources used to finance government operations in the area located within the Hulu Sungai Utara Regency.

2. Resources

- a. Human Resources Based on the results of the interviews and observations, it can be concluded that the human resources in implementing this policy are not good because they are constrained by weak supervision by the implementing party. The number of human resources involved in this activity consists of 1 Head of Department, 1 Head of Tax and Retribution Division, Head of Tax and Retribution Collection and Installment Sub-Division, Ret & SPL, and 4 Tax and Retribution Collection Officers.
- b. Facilities and infrastructure Based on the results of the interviews and observations, it can be concluded that the facilities and infrastructure available at the Regional Tax and Revenue Management Agency are already good.
- c. Budget Based on the results of the interviews and observations, it can be concluded that the budget allocated for the implementation of restaurant tax collection is already good, for example, incentive funds for tax collectors.

3. Characteristics of Implementing Agents

- a. Formal Organization Based on the results of the interviews and observations, it can be concluded that in the implementation of Regional Regulation Number 15 of 2011, several formal organizations involved are already good, namely the BP2RD.
- b. Informal Organization Based on the results of the interviews and observations, it can be concluded that in the implementation of Regional Regulation Number 15 of 2011, there is no involvement of informal organizations.

4. Attitudes/Tendencies of Implementers

- a. Acceptance of the Policy Based on the results of the interviews and observations, it can be concluded that the attitude of acceptance toward the policy in the implementation of Regional Regulation Number 15 of 2011 is already good, as can be seen from the work they produce.
- b. Rejection of the Policy Based on the results of the interviews and observations, it can be concluded that in the implementation of Regional Regulation Number 15 of 2011, there is no rejection of the policy issued by the Government.

5. Inter-organizational communication and implementing activities

- a. Communication coordination Based on the results of the interviews and observations, it can be concluded that the communication coordination carried out by the BP2RD is not good because it is hampered by the public's awareness of paying taxes.

6. Economic, Social, and Political Environment

- a. Economic Environment Based on the results of the interviews and observations, it can be concluded that the economic environment is already good because it significantly influences the success rate of implementing Government Regulation Number 15 of 2011.
- b. Social Environment Based on the results of the interviews and observations, it can be concluded that the social environment is already good because it significantly influences the success rate of implementing Government Regulation Number 09 of 2012.
- c. Political Environment Based on the results of the interviews and observations, it can be concluded that the political environment is already good because it significantly influences the success rate of implementing Government Regulation Number 09 of 2012.

B. Factors Influencing the Implementation of Regional Regulation Number 15 of 2011 Concerning Restaurant Tax in North Hulu Sungai Regency

First, the supporting factors are sufficient facilities and infrastructure, adequate budget, formal organizations involved in this activity, the acceptance attitude during the implementation of this restaurant tax, and the economic, social, and political environment that play a role in this activity. Second, the hindering factors are the instability of taxpayers' monthly income, low awareness among taxpayers in fulfilling their obligations, insufficient supervision by implementers, and the lack of strict sanctions from implementers.

4. Conclusion

Based on the research findings and discussion regarding the implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax in North Hulu Sungai Regency, it can be concluded that the implementation of this policy has not been optimal. This is evident

from the continued presence of various obstacles in the process of collecting restaurant taxes, both in terms of planning, implementation, and supervision.

From the perspective of policy size and objectives, the implementing apparatus at the Hulu Sungai Utara District Tax and Regional Revenue Management Agency has understood the purpose of collecting restaurant taxes as an effort to increase Regional Original Revenue (PAD). However, the still low level of taxpayer awareness and the fluctuating income of restaurant businesses are factors that hinder the maximum achievement of policy objectives. From a resource perspective, the availability of budget and supporting facilities is relatively adequate, but the quality of supervision and the effectiveness of human resources still need to be improved. Limited supervision leads to discrepancies in taxpayer data and a lack of compliance in reporting and paying restaurant taxes.

Based on the characteristics of the implementers and the attitudes of the implementors, there was generally no rejection of the established policy. However, the weak consistency of supervision and the failure to apply sanctions firmly reduced the effectiveness of the policy's implementation. Additionally, coordination and communication between organizations are still not optimal due to low public participation and awareness as taxpayers.

Overall, supporting factors in the implementation of this policy include the availability of facilities, budget, formal organizational structure, as well as relatively conducive economic, social, and political conditions. Meanwhile, the main inhibiting factors include low taxpayer awareness, lack of transparency in income reporting, weak supervision, and the suboptimal application of sanctions. Therefore, efforts are needed to improve the professionalism of the apparatus, strengthen supervision, and increase taxpayer awareness so that the implementation of Regional Regulation Number 15 of 2011 concerning Restaurant Tax can run more effectively and contribute optimally to increasing the Regional Original Revenue of Hulu Sungai Utara Regency.

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