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The Impact of Hotel Tax Revenue in the COVID-19 Era as an Increase in Regional Original Income in Indonesia

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A B S T R A C T

The sharing economy as a new business model is certainly a challenge for the Government to make policies related to this digital transaction. Governments are generally slow to accommodate new business models. On the other hand, sharing economy companies have a great potential as they provide accommodation services. The purpose of this study is to analyze the challenges in increasing the revenue of Local Own-Source Revenue and the revenue opportunities from the expansion of the Hotel Tax Object due to the emergence of various types of sharing economy companies in Indonesia. The method used a qualitative method with data collection through literature study of various publications related to the theme. The results of the study show that in the collection of Hotel Taxes there are challenges in efforts to increase the revenue of Local Own-Source Revenue in Indonesia. First, the impact of Sharing Economy Companies on Hotel Tax Revenue through online platforms can cause a potential tax loss. Second, the impact of the COVID-19 pandemic on hotel industry business activities in the causes of business closures and decline revenue. Furthermore, in the collection of Hotel Taxes, there is an opportunity to increase the revenue of Local Own-Source Revenue in Indonesia, namely (1) the expansion of the Hotel Tax object through the improvement of the Law on Regional Taxes and Regional Levies by considering a new source of Hotel Tax revenue by online platforms in the form of accommodation facilities (2) Providing tax incentives in the form of reduced rates.

INTRODUCTION

The implementation of regional autonomy is a form of the local government authority in managing its local affairs. The autonomy is strongly influenced by the region's ability to make decisions regarding the regional development funding. The objective of regional autonomy is to improve the public welfare through equitable development (Moonti, 2017). Moreover the implementation of regional autonomy is regulated in Law 33/2004 on Financial Balance between the Central Government and local governments which states that there are several sources of regional revenue, namely Balancing Funds, Local Own-Source Revenue, and Other Revenue.

One of the sources of Local Own-Source Revenue (Pendapatan Asli Daerah) is Regional Taxes which plays a significant role in running the development of a region. Regional Taxes are taxes established by the local government in Regional Regulation (Peraturan Daerah) (Siahaan, 2010). In this case, the local government has the authority to carry out collection and allocate the total sum to finance the government administration and regional development. Additionally, Regional Taxes are also instruments of the local government in carrying out government roles, in terms of distribution, regulation, stabilization, and allocation.

Regional Tax Collection in Indonesia has a close list nature, so the collection must be based on the applicable Taxation Laws and may not create new levies outside these regulations. The regional government imposes the Regional Tax Collection on residents in its jurisdiction.

In its implementation, the results of the collection of Regional Taxes only contribute a small amount of the total Regional Revenue. The evidence comes from the total realization of the Regional Budget, hereafter abbreviated as APBD, until November 2021 which reveals that Regional Taxes only contributed 15% of the total APBD as depicted in Table 1. Realization of Indonesia's APBD until November 2021.

Table 1. Realization of Indonesia's APBD until November 2021.

Account	Budget / Ceiling	Realization	%
Regional Original Income	310.168,14 M	235.640,47 M	75.97
- Regional Tax	217.504,16 M	168.635,41 M	77.53
- Regional Retribution	11.975,51 M	6.844,11 M	57.15
- Segregated Regional Wealth Management Results	9.621,46 M	8.680,41 M	90.22
- Other valid PAD	71.067,02 M	51.480,54 M	72.44
Transfers to Regions and Village Funds (TKDD)	763.516,42 M	651.871,02 M	85.38
- Central Government Transfer Revenue	763.516,42 M	651.871,02 M	85.38
Other Revenues	81.916,33 M	59.698,34 M	72.88
Regional Revenues	1.155.600,89 M	947.209,84 M	81.97

Source: djpk.kemenkeu.go.id (reprocessed by the author)

The table above reveals that Central Government Transfer Revenue is the largest Regional Revenues that achieve up to 56% of total regional revenues. It illustrates that the local

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government in Indonesia strongly depends on the central government and it causes the lack of fiscal independence of local government due to Local Own-Source Revenue that has yet to be optimized (Nawawi,2021). The local government's dependence on the central government's budget is due to the difference of potential taxation levels collected by between the central and the local government.

In practice, the central government still controls the regional revenues that have productive capacities, for instance, income tax and land & building tax whereas the local government has the authority to collect taxes with more potential according to its local identity. One of the regional tax types with huge potential is Hotel Tax. Hotel Tax is defined as tax that is charged on person or entities that pay for the services and operators of the hotel (Siahaan, 2010).

Furthermore, Hotel Tax is an objective tax on tax base in the form of payment for the services provided by the hotel. In the case of a collection agency, Hotel Tax is included in the Level II Regional Tax and uses a tax collection system, namely the self-assessment system. The Self-assessment system gives taxpayers complete trust to calculate, pay, and report tax obligations (Pohan, 2014).

In practice, the Hotel Tax collection is strongly associated with accommodation services because the tax base of Hotel Tax is a payment on services provided by a hotel including the accommodation service provider. According to the data by Statistics Indonesia (*Badan Pusat Statistik*), the total numbers of accommodation service providers in Indonesia in 2020 are 30.823 business operations with the total rooms of 870.783 units. The accommodation service providers consist of 3.644 hotel business operations with a total number of rooms of 352.845 units.

The high number of accommodation service providers is caused by the rapid growth of a business model all over the world including Indonesia called sharing economy. According to Cohen and Kietzmann in (Sijabat, 2019), the sharing economy is an economic transactions model through internet and other devices in real time with the aim of facilitating customers to fulfill their needs without conducting conventional transactions

The progress of sharing economy companies in Indonesia, as stated by Hardjanti, is proven by the thriving start-up company establishment that amounted to 2.117 companies modeled after sharing economy companies, such as Traveloka (Fajar, 2020). The progress is influenced by the rapid growth of technology and information, supported by online platforms as a large-scale collaborative network that connects various kinds of service/product providers to customers (Cheng et al., 2021).

The development of sharing economy companies in the hospitality industry is certainly a great opportunity for Local Own-Source Revenue due to the increase in Hotel Tax objects. The increase in the number of Hotel Tax objects is due to many online platforms that offer accommodation services. The accommodation service is a sub-sector that has a wide online platform by offering various types of accommodation (Cheng et al., 2021). Therefore, this research seeks to analyze The Impact of Hotel Tax Revenue in the COVID-19 Era as an Increase in Regional Original Income in Indonesia. The research is conducted by taking into account the barriers in improving Local Own-Source Revenue and the possibility of revenue out of Hotel Tax object expansion due to the development of various kinds of sharing economy companies. This research is expected to contribute to further materials for research studies to improve the taxation field of study, notably Regional Taxes.

METHOD

This study used a post-positivist approach in which the data collection was conducted scientifically with the aim of interpreting the occurring phenomena where the researcher became the key instrument (Anggito, 2018) then make further improvements (Creswell, 2019). The research was conducted by collecting literature study data on various publications and articles. Researchers hope to get the right theories and relevant analysis regarding The Impact of Hotel Tax Revenue in the COVID-19 Era as an Increase in Regional Original Income in Indonesia.

RESULTS AND DISCUSSION

Hotel Tax Collection in Indonesia

Hotel Tax collection as referred to in Law 28/2009 Article 2 paragraph (20) on Regional Taxes and Regional Retributions or PDRD (Pajak Daerah dan Retribusi Daerah) which states that Hotel Tax is one of regional/city taxes. Furthermore, in PDRD Law Article 32 paragraph (1) which regulates Hotel Tax objects entail paid hotel services, including the supporting services as a form of hotel completeness that provides convenience and comfort. Moreover, PDRD Law Article 32 paragraph (2) regulates the types of supporting services provided in hotels such as telephones, fax, internet, photocopy service, laundry, transportation, and other services provided by hotels.

The definition of the non-object of Hotel Tax is regulated in PDRD Law Article 32 paragraph (3) such as dor services provided by government; apartment rent services, condominium, and the likes; residential services in educational center or religious activities; residential services related to the health sector of senior citizens, orphanages, and other social care center; and travel agency or tour services by the hotel for the public.

Next, Hotel Tax Subjects are regulated in PDRD Law Article 33 paragraph (1) which entail private persons or entities that make payment to the hotel. Furthermore, Hotel Taxpayers are private persons or entities that operate hotels or providers of accommodation service/ hospitality. Additionally, the implementation of Hotel Tax collection in Jakarta uses a self-assessment system in which Hotel Taxpayers must collect and deposit taxes to the local treasury.

The role of Hotel Tax in each region varies by considering the tourism sector in the area which is influenced by factors such as the arrival of foreign and local tourists, the increase of accommodation service businesses, and the increase of tourist attractions. The hotel sector plays great significance in the tourism industry. As a result, the number of employment expands for locals and simultaneously increases the state revenue both from taxes and foreign exchange (Simatupang, 2017).

Hotel Tax Challenges in Indonesia

In practice, local governments face challenges in maximizing tax hotel revenues. There is potential for Hotel Tax revenue that should be collected by tax authorities. However, the current tax laws and regulations have not regulated this matter yet. Furthermore, the development of online transactions and the COVID-19 pandemic influence the potential of tax hotel

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revenues. The challenges faced are as follows: (1) The Impact of Sharing Economy Companies on Hotel Tax Revenue, (2) The Impact of the COVID-19 Pandemic on Hotel Tax Collection.

1. The Impact of Sharing Economies Companies on Hotel Tax Revenue

The technology and information development has a great impact towards innovation in hospitality services. For instance, with the presence of Sharing Economy Companies that makes hotel bookings/accommodations easier through online platforms that customers can make the most of hospitality/accommodation services. There is a copious amount of accessible applications and websites to book rooms such as Airbnb, Booking.com, Traveloka, Agoda, Tiket.com, and the likes.

Sharing economy companies is a collaborative economics concept in which two or more individuals utilize the joint ownership of a matter (Meyliana, et al., 2019). As a result, even though a company without ownership of a fixed asset, it can gain benefit or profit from the asset through the provided platforms or supporting services. The sharing economy practice in Indonesia began in 2013 with applications such as Airbnb, an online platform that makes it easier to access accommodation services, including hotels (Wahono & Kartika, 2017).

platforms offered by sharing economy companies are due to several factors, such as accessibility and affordable prices. Moreover, sharing economy companies increase the number of employment in the hospitality industry notably in tourism areas so as to engender entrepreneurship and other related business activities (Diah et al., 2017). Thus the ease of access for public to hospitality services affects the increase of the amount of Hotel Tax potential and Hotel Tax Subjects.

According to the development of sharing economy companies that have great potential for Hotel Tax revenues, this research suggests the local governments and tax authorities need to regulate the revenue potential of booking rooms or accommodations on online platforms in policies. At the same time the hospitality service and accommodation providers have to receive socialization and education on their tax obligations as taxpayers that calculate, collect, and deposit Hotel Tax.

Local governments also have to monitor the Hotel Tax collection, especially over large-scale digital transactions because there is limited data access from the government on various transactions in that business sector. Therefore, the policy of tax compliance supervision measures and tax law enforcement through administrative sanctions regarding such business needs to be regulated.

Moreover, local governments can also hold socialization on tax in order to educate the Hotel Tax Subjects that are online platforms that offer accommodation services. Tax socialization is held for many purposes, such as follows, information about the current tax laws, technical guide about rights and responsibilities of taxation, as well as tax education to improve the awareness of taxpayers (Putra, 2020). During the COVID-19 pandemic, socialization can be done online via e-mail, website, and social media accounts.

Tax socialization aims to increase tax compliance and ultimately increase tax revenue. The implementation of socialization is expected to increase taxpayer awareness and impact the realization of tax revenues, especially in this case, Regional Taxes (Putra, 2020).

In addition, the Hotel Tax Subjects which are online platforms also have to follow the current tax laws. The development of the sharing economy will cause challenges in which the government is expected to have formed a fair regulation to charge sharing economy business transactions and conventional transactions (Migai et al., 2019).). As a result, such business development does not disrupt tax collection.

2. The Impact of the COVID-19 Pandemic on Hotel Tax Collection

According to Article 1 Number 21 of the PDRD Law, hotels are facilities that provide lodging or rest services with related services for a fee. The facilities include inns, tourism huts, motels, guesthouses, lodging houses, and the like, as well as boarding houses with more than 10 (ten) rooms. The hotel business is one of the industries that experienced the biggest impact of COVID-19 due to reduced public mobility and foreign tourists' restriction. According to The Indonesian Journal of Development Planning 2020, there was a massive decline in the level of hotel occupants due to the slowdown in domestic travel and people's reluctance to travel (Sugihamretha, 2020).

The development of the hospitality business is greatly associated with the amount of Hotel Tax objects. In 2020, as stated by Statistics Indonesia Year 2020 had an extreme decline of the arrival of foreign tourists to Indonesia, as illustrated in the following table:

Table 2. Number of International Tourists in Indonesia in 2016 - 2020

Year	Foreign Tourist	Percentage Increase (Decrease) %
2016	11.519.275	-
2017	14.039.799	22%
2018	15.810.305	13%
2019	16.106.954	2%
2020	4.052.923	-75%

Source: bps.go.id (reprocessed by the author)

The table above illustrates that there was a decline in foreign tourists in 2020 up to 75% where the number of foreign tourists in COVID-19 Pandemic only reached 4 million people. This decline certainly affects the realization of foreign exchange revenues of the tourism sector in 2020 that results in loss, especially for the hotel industry.

Not only did it cause loss, according to Purba et al., (2021) but COVID-19 also disrupted the tourism sector in Indonesia to significant extent, by considering the approach of data of aviation and hotel accommodation, as proven in the decline in profits received by the accommodation industry which decreased by up to 40%. As a result, it had a direct impact on hotel operations and business continuity. The decline in profits that the hospitality industry experienced affected the tax base of Hotel Tax collected by the regional governments.

Not only had the tax base of Hotel Tax decreased, but Hotel Tax Subjects also had decreased due to the number of entrepreneurs who closed the lodging / hotel business. This is influenced by the low demand for the use of hospitality services due to the COVID-19 pandemic. Previous studies show that the tourism sector experienced a significantly huge impact of COVID-19 from the reaction of the stock market of the hospitality sector in Indonesia, where there is a stock reaction after the President of Indonesia announced the start of COVID-19 Pandemic in Indonesia (Kusuma, 2021).

So based on the above facts that there has been a decrease in the number of tourists, a decrease in profits, and a decrease in the number of hotel businesses, it is an indication of a decline in the turnover of the hospitality sector, which in turn has an impact on the amount of regional tax revenue. In this case, the economic condition of the hospitality industry affected by COVID-19 affects the collection of Hotel Taxes in terms of sources or ability to generate local revenues.

The Potential Regional Revenue from Hotel Taxes in Indonesia

Hotel Tax is one of the sources of Local Own-Source Revenue whose collection needs to be optimized. The research suggests by perfecting the Law on Regional Taxes and Levies. Perfecting law can be done through tax object expansion in order to increase the number of tax subjects as well as expanding local tax objects. Local tax object expansion is an activity of expanding the subject and object of taxes as well as adjusting the tax rate.

Furthermore, the Extensification of Regional Tax Objects is a government policy to give more taxation authority to Regional Governments. It aims to take advantage of the existing potential to create new sources of revenue. The aim is to expand the source of revenue from Hotel Tax by considering the potential for Hotel Tax Objects from hotel/lodging rental transactions through digital platforms that are now emerging along with the development of information technology.

Optimization of Original Regional Revenue sources needs to be done to improve regional financial capacity. Efforts can be made to increase the financial capacity by making tax collection more effective. This can be done by making resources, facilities, and infrastructure work better.

Efforts that can be immediately taken by the local government to optimize the source of local own-source revenue are to intensify local revenue sources by utilizing information technology. Meanwhile, efforts that require a long process can be carried out by exploring new sources of revenue that have the potential to be taxed. On the other hand, only by implementing effectiveness and efficiency in the collection of local taxes through the use of technology can this increase local own-source revenues without having to expand new sources or objects of revenue that require a long-time study process. The potential for hotel tax in Indonesia is as follows: (1) Extensification of Hotel Taxable Objects; (2) Hotel Tax Incentives.

1. Hotel Tax Object Extensification

The hotel's taxable object as regulated in Law No. 28 of 2009 is only limited to paid services provided by the hotel, including its supporting services. However, as is known, there are currently developments in various business models, such as sharing economy companies that offer various forms of accommodation, which also offer various supporting services.

Based on these facts, it is appropriate for the Government to extend the object of the Hotel Tax because the various services offered by business actors have met the criteria for the object of the Hotel Tax. This is an opportunity for a new source of revenue, so it is necessary to improve the Law on Regional Taxes and Regional Levies by extending the object of the Hotel Tax, which is not only imposed on hotels but also for various accommodation facilities that also offer the same facilities as hospitality services.

The Extensification of the Hotel Tax Object considers the existence of an online platform that provides clear and detailed information regarding various lodging facilities. The facilities and services offered by hotel/lodging owners on various online platforms are comparable to services that are the object of the Hotel Tax, so it becomes the right decision to extend the Hotel Tax object. Developing countries can improve their tax policy system by expanding the tax base and strengthening the overall tax progressivity (OECD, 2021).

Therefore, the Government as a policymaker needs to make regulations so that online platform owners accommodate the applicable Hotel Tax payments. In this case, The Regional Government needs to facilitate the collection and deposit of Hotel Tax based on the name and location of the hotel/lodging so that Hotel Tax collection can be carried out following the applicable Regional Regulations.

Hotel Tax Collection by Local Governments can take advantage of existing online platforms. Collecting taxes by utilizing the platform can be an alternative used by Tax Authorities (Bozdoganoglu, 2017). The selection of an online platform as a tax collector is based on the consideration that with digital transactions carried out, technically, the online platform as a service provider has transaction data that can be the basis for tax collection.

Tax collection on hotel/lodging rentals also needs to be done to create fairness in tax collection so that all business actors get the same treatment for the same types of transactions, both digitally and conventionally. This is done so that unfair competition does not occur and ensures the same level playing field for all business actors engaged in the hotel industry and that all business actors comply with the applicable tax laws and regulations. In addition, fairness in tax collection is expected to reduce the risk of tax avoidance. Therefore, local governments need to design tax policies that are simple, easy to understand, and do not burden business actors to be applied in the new digital economy model.

The implementation of Hotel Tax Collection through an online platform can also be supported through the provision of socialization and education for online platform users, namely hotel/lodging entrepreneurs who offer their services on various online platforms to know their obligations as Hotel Taxpayers to calculate, collect, and deposit Hotel Taxes.

Not only that, in order to supervise the collection of hotel taxes based on digital transactions, local governments need to conduct training to the relevant tax authorities so that they can supervise the administration of digital transaction levies. This also needs to be supported by data integration on digital transactions from various government agencies to be able to verify the results of hotel tax collection carried out by online platforms.

Regional Tax Collection through data integration on transactions carried out by online platforms is in line with OECD recommendations, namely tax services by utilizing digital technology, especially during the COVID-19 Pconclushuandemic (OECD, 2021). In this regard, tax administrations need to process larger and more integrated amounts of data and apply analytical tools and techniques to improve risk management and compliance. The goal is to improve how the tax system works and also to make tax reform happen.

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Furthermore, the use of Information Technology during the COVID-19 pandemic is very important, considering the high risk of spreading when conducting face-to-face tax services (Satria & Putra, 2020). So the use of information technology can be the right step to be used by local governments as an instrument of regional tax administration. This can be done by creating a special application for reporting Hotel Taxes online. In addition, local governments can cooperate with various banks to facilitate payment of Hotel Taxes to make it easier for Taxpayers to deposit Hotel Taxes collected into the State treasury through ATMs or M-Banking. Payments that can be made anywhere and anytime can certainly increase the efficiency and effectiveness of Hotel Tax collection.

Ease of paying Hotel Taxes can increase efficiency and effectiveness is evidence of the development of electronic government (E-government) in the provision of public services. E-government in public services encourages local governments to move quickly to adopt them in administering regional taxes and levies. E-government can simplify system administration and increase transparency.

The practice of E-government through public services to increase regional tax revenue is in line with the influence of E-government which can significantly assist the community in business matters by reducing costs, reducing distances (between remote rural areas and the capital), and providing unrestricted access to government information and online services (OECD, 2005). User-focused e-government focusing on business and household needs uses technology and information to encourage various agencies and levels of government to provide easier access to seamless services.

2. Hotel Tax Incentive

The economic situation during the COVID-19 Pandemic weakened, especially in the hotel sector, due to many hotel businesses closing and bookings being canceled. Therefore, local governments can support economic recovery by providing tax incentives, especially in the hotel industry sector. Local governments whose territory is a tourism destination can offer tax incentives by reducing rates to 0% to provide relief to hotel/tourism entrepreneurs so as not to close their businesses and protect the livelihoods of hotel/tourism sector employees.

The provision of tax incentives by Regional Governments in the face of the COVID-19 Pandemic aims to help post-pandemic economic recovery so that people remain productive and carry out their business activities. This considers changes in economic development which is also a challenge for the government to take advantage of the existing potential while supporting inclusive and sustainable growth.

The provision of incentives is the right step for the government to deal with the COVID-19 Pandemic because it is necessary to implement tax policies that focus on each country's growth, equity, and economic sustainability (OECD, 2021). The government must consider the impact of COVID-19 on various government sectors with a narrow tax base but with high revenue targets. In this case, tax policy becomes a form of social protection for different industrial and labor industries, so the tax incentives provided can directly impact business actors.

The provision of incentives is expected to encourage business activities in the hotel industry and attract investors to carry out various projects in Indonesia. Therefore, the Regional Government can provide an extension of time for tax incentives during the national economic recovery period by making it easier to be able to take advantage of incentives as regulated in Minister of Finance Regulation Number 9/PMK/.03/2021 concerning Tax Incentives for Taxpayers Affected by the COVID-19 Pandemic.

The regional government's provision of hotel tax incentives also supports the transfer of hotel functions into COVID-19 handling facilities to support the government's efforts to prevent the spread of COVID-19. According to Diayudha (2020) during the COVID-19 pandemic, the hotel was converted into a residence for health workers from hospitals appointed by the government as health centers to cope with COVID-19. This is so that medical personnel can keep their distance from their family members to prevent the spread of COVID-19.

Furthermore, the hotel was also converted into an information Centre related to handling COVID-19, and the service of restaurant facilities at the hotel was converted into a catering service to members of hospital health workers or COVID-19 patients. The government's efforts to cope with the COVID-19 pandemic are using hotels and public accommodations as quarantine and treatment areas to increase health services' capacity (Halimatussadiah et al., 2020).

In its implementation, the transfer of functions is still carried out by implementing strict health protocols supported by routine health checks for all hotel workers. Thus, it can be concluded that the Hotel Tax still has potential despite the COVID-19 pandemic. However, it cannot be avoided that there has been a likely decline due to the closure of many hotels and similar businesses.

Based on the explanation above, the provision of tax incentives by local governments in the form of rates reductions is expected to reduce the administrative burden borne by hotel taxpayers and, on the other hand, can also help taxpayers fulfilled their tax obligations in line with the tax principles, namely ease of administration and convenience, so there is no need to implement tax incentives. The obligation to calculate, withhold and deposit into the state treasury for a certain period. Furthermore, the provision of tax incentives is expected to be a stimulus for the hotel and tourism industry sector to continue to run its business activities and attract various local and foreign tourists while maintaining the applicable health protocols.

CONCLUSION

The reasoning above leads to the conclusion that initiatives to raise Regional Original Income generation in Indonesia face difficulties in collecting the hotel tax. The difficulties are: (1) The impact of sharing economy companies on hotel tax revenue, with online transactions potentially resulting in tax losses on hotel tax receipts; (2) The impact of the COVID-19 pandemic on the business activities of the hotel industry sector has resulted in business closures and a decrease in revenue. This is because there is no tax policy designed by the government to anticipate the impact of the COVID-19 pandemic.

Additionally, there are chances to increase regional original income in Indonesia through the collection of the hotel tax. These changes are (1) Expansion of the Hotel Tax object that can be done through the improvement of the Law on Regional Taxes and Regional Levies by considering the existence of new Hotel Tax revenue sources through an online platform in the form of accommodation facilities offered in hospitality services; (2) Providing tax incentives in the form of rates reductions to support economic recovery in the hotel sector.

Local governments are advised to conduct socialization and education to online platform users to increase regional income from hotel taxes, namely hotel/lodging entrepreneurs who offer their services on various platforms, so that they know their obligations as Hotel Taxpayers to calculate, collect, and deposit hotel taxes. In addition, local governments are advised to optimize hotel tax revenues through the implementation of tourism by utilizing digital technology through e-tourism that relies on the internet, infrastructure readiness, human resource responsiveness, and collaboration with various other government agencies.

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