

RESTAURANT TAX ENFORCEMENT AND REGIONAL INCOME OPTIMIZATION: A STUDY IN PEKANBARU CITY

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Abstract

The city of Pekanbaru, as the capital of Riau Province, continues to experience rapid development, supported by the improvement of facilities, including the growth in the number of restaurants, which contributes to the economy. Data from the Regional Revenue Agency (Badan Pendapatan Daerah) shows that revenue from restaurant taxes increased from 2021 to 2022, although it has not always reached the target, despite the fact that Pekanbaru serves as the center of all business activities, whether on a local, national, or international scale. This study uses an empirical juridical method, with clarification techniques that include interviews, questionnaires, and a literature review, aiming to identify the factors that hinder the enforcement of restaurant tax regulations in increasing Regional Original Revenue (Pendapatan Asli Daerah or PAD). The research findings indicate that law enforcement still requires a comprehensive approach through improvements in legal substance, structure, and culture. The obstacles faced include limited human resources, weak supervision, inefficient administrative systems, low taxpayer awareness, and inadequate sanctions. The success of law enforcement greatly depends on the synergy between the Regional Revenue Agency (Bapenda), the Civil Service Police Unit (Satpol PP), and the intensity of inspections to address restaurant tax violations.

Keywords: Law Enforcement, Restaurant Tax, Local Original Income (PAD), Pekanbaru City

I. PENDAHULUAN

Original Regional Revenue (Pendapatan Asli Daerah) is revenue that is independently sourced and collected by local governments, derived from local taxes, local retributions, separated regional asset management, and other legitimate sources of local revenue. Its purpose is to give regions the autonomy to generate funds for the implementation of

regional autonomy as an embodiment of the principle of decentralization.¹

Among the various types of Local Taxes, one of them is the Restaurant Tax, which holds promising potential. This is due to the large number of restaurants in Pekanbaru City. To realize this potential, the Pekanbaru City Government, through the Regional Revenue Agency (Badan Pendapatan Daerah),

¹ Dessy Artina, Politik Hukum Kesetaraan Gender di Indonesia, Jurnal Ilmu Hukum Universitas Riau, Edisi 1 No.1 Agustus 2010, hal. 65

continues to make efforts to increase local revenue in this sector, recognizing the significant contribution of the Restaurant Tax.

Pekanbaru City serves as the center of all activities, whether at the local, national, or international level. As the capital city of Riau Province, located on the eastern side of Sumatra Island, Pekanbaru has experienced continuous progress over the years. This development is supported by the increasing availability of facilities in the city, including the growing number of restaurants, which significantly boost the local economy.

The Restaurant Tax is a major source of Original Regional Revenue, collected from the public without direct compensation. Given the high number of restaurants in Pekanbaru, this tax has become one of the key sources of local revenue, contributing greatly to financing local government operations and public services, as well as supporting regional independence. Specifically, it plays a vital role in facilitating development and fostering community welfare effectively and efficiently.²

In terms of its contribution to local tax revenue, the Restaurant Tax is a potential source of income that can be collected efficiently, effectively, and economically, thereby enhancing its role in increasing local revenue in Pekanbaru City. To achieve this, the

Pekanbaru City Government, through the Regional Revenue Agency, continues to make efforts to boost income in this sector, considering the substantial potential of the Restaurant Tax.

According to Pekanbaru City Regional Regulation (PERDA) No. 6 of 2018, which amends PERDA No. 6 of 2011 on Restaurant Tax, the Restaurant Tax applies to facilities providing food and/or beverages for a fee, including restaurants, cafeterias, bars, and similar establishments, as well as catering services. This study focuses specifically on restaurant taxes in Tampan District. Data from the Pekanbaru Regional Revenue Agency shows that the revenue from restaurant taxes in Pekanbaru increased each year from 2021 to 2023, though it did not always meet the set targets.³

In fact, the Restaurant Tax is fully borne by the consumers through a 10% charge on the total bill for food or beverage services at restaurants, meaning restaurant owners are not entitled to withhold the taxes determined by the Pekanbaru City Government.

In Pekanbaru City, many restaurants either underpay or fail to pay taxes. According to the Head of the Pekanbaru Regional Revenue Agency, there are approximately 1,600 restaurants registered as taxpayers, with

² Dodi Haryono, dkk, Implikasi Rasionalisasi Retribusi Bagi Daerah Dalam Perspektif Undang-Undang Nomor 1 Tahun 2022 Tentang Perimbangan Keuangan Antara Pemerintah Pusat Dan Pemerintahan Daerah, Jurnal Ilmu Hukum Fakultas Hukum

Universitas Riau: Vol. 12, No. 2, Agustus (2023), hal.197

³ Maimun Sholeh, "Spirit Ekonomi UU No. 22/1999 dan UU No. 25/1999: Sebuah Tinjauan Umum," Jurnal Ekonomi dan Pendidikan, Vol. 6, No. 1, hlm. 33-52

around 1,000 of them actively paying taxes. Law enforcement in restaurant tax compliance in Pekanbaru faces various complex challenges. One major difficulty is the low level of taxpayer compliance. Many restaurant owners either fail to report their income honestly or evade taxes through various means, such as not using electronic payment systems integrated with tax authorities. Additionally, the lack of effective oversight by authorities—due to limited human resources and technology—poses a challenge in monitoring all operating restaurants. Social and cultural factors also play a role, with a general lack of awareness among business owners about the importance of paying taxes. Some restaurant owners feel burdened by the tax amounts they are required to pay, especially amid fierce business competition. Furthermore, regulatory gaps or lax law enforcement provide opportunities for tax evasion. Therefore, strategic measures by the local government are needed, such as strengthening oversight systems, enforcing stricter sanctions, and conducting more intensive public outreach to improve tax compliance in the restaurant sector.⁴

Law enforcement in local tax collection arises due to violations committed by restaurant taxpayers. The types of violations include:

1. Failing to submit the Local Tax Return (SPTPD).

2. Submitting the SPTPD late.
3. Submitting the SPTPD but not paying the tax to the local treasury.
4. Submitting the SPTPD but providing inaccurate information.
5. Paying the tax but not on time.

According to the Regional Regulation of Pekanbaru City (PERDA) No. 6 of 2018, which amends PERDA No. 6 of 2011 on Restaurant Tax, those referred to as taxpayers are those paying restaurant taxes on services provided by the restaurant.

Furthermore, PERDA No. 6 of 2018, specifically Articles 30(1) and 30(2), outlines the sanctions or criminal provisions for violations. Based on preliminary surveys and field observations, several phenomena related to the implementation of local government policies in evaluating PERDA No. 6 of 2018 were identified, such as:

1. Indications that the implementation of PERDA No. 6 of 2018 on Restaurant Tax is ineffective, as evidenced by the number of taxpayers failing to pay taxes.
2. Indications of insufficient oversight by the Regional Revenue Agency of restaurant businesses in Pekanbaru, resulting in many unpaid or underpaid taxes.
3. Indications of inadequate sanctions imposed by the Regional Revenue Agency on non-compliant taxpayers,

⁴ Wawancara dengan Bapak Zulhelmi Arifin, Kepala Bapenda Kota Pekanbaru, Pada hari Senin 29

Mei 2023, Pukul 10.00 Wib, bertempat di Kantor Bapenda Kota Pekanbaru

allowing them to continue operating despite tax violations.⁵

Field observations also revealed discrepancies between the number of registered taxpayers recorded by the Regional Revenue Agency and the actual number of compliant taxpayers. According to PERDA No. 6 of 2018, taxpayers are those who pay taxes on restaurant services provided.

The Restaurant Tax was chosen as one of the efforts to increase Original Regional Revenue (PAD) in Pekanbaru City because this sector holds significant potential in contributing to local revenue. Pekanbaru, as the capital of Riau Province, has experienced rapid economic growth, with the increasing number of restaurants, cafes, and eateries keeping pace with rising public mobility and the growth of the tourism and business sectors.

Based on the above background, the author is interested in the topic: **Restaurant Tax Enforcement and Regional Income Optimization: A Study in Pekanbaru City**

II. METODE PENELITIAN

The legal research used in this study is empirical juridical research. This study employs an empirical juridical method, with clarification methods including interviews, questionnaires, and literature review, which are utilized to analyze and provide answers for enhancing the effectiveness of the entire

institutional legal structure. The location of this research is in Pekanbaru City, specifically at the Regional Revenue Agency (Badan Pendapatan Daerah) of Pekanbaru City. The reason this research is conducted at the Regional Revenue Agency of Pekanbaru City is that within the jurisdiction of Pekanbaru City, the enforcement of tax law particularly restaurant tax is still not being implemented optimally.⁶

III. HASIL PENELITIAN DAN PEMBAHASAN

3.1 Law Enforcement Against Taxpayers Who Commit Restaurant Tax Arrears in Pekanbaru City

The realization of revenue from the restaurant tax sector received by Pekanbaru City from 2021 to 2023 has consistently increased, although it has not always reached its target. In 2021, the target was set at IDR 105,004,523,767, while the actual revenue received was IDR 87,500,878,257. In 2022, the target was IDR 114,775,598,000, while the revenue collected was IDR 101,115,516,227. This indicates that restaurant tax arrears for the years 2021 to 2022 were quite substantial. Meanwhile, in 2023, the target for restaurant tax revenue in Pekanbaru was set at IDR 140,233,444,897, but the realization only reached IDR 133,178,442,532 or 85.50%.

⁵ A. Djaenuri, Hubungan Keuangan Pusat-Daerah: Elemen-Elemen Penting Hubungan Keuangan Pusat-Daerah, (Jakarta: Ghalia Indonesia, 2012), hlm. 41.

⁶ Bambang Sunggono, 2003, *Metodologi Penelitian Hukum*, PT RajaGrafindo Persada, Jakarta, hlm. 73.

According to the Regional Revenue Agency (Bapenda) of Pekanbaru City, the number of registered restaurant taxpayers in Pekanbaru has experienced a significant decline from 2021 to 2023. In 2021, there were 1,610 registered restaurant taxpayers, but this number dropped to 1,540 in 2022, and further decreased to 1,269 in 2023. This decline is strongly suspected to be related to the prolonged impact of the Covid-19 pandemic, which hit the culinary sector hard. Many restaurant businesses struggled to maintain operations due to a decrease in customer numbers, restrictions on activities, and rising operational costs. As a result, many chose to close their businesses permanently, directly affecting the number of registered restaurant taxpayers.

Several forms of sanctions imposed on taxpayers include:

1. Warning Sticker Installation: This sticker contains the statement "This Tax Object Has Not Paid Regional Tax, Please Make Immediate Payment of Regional Tax" and is placed in a publicly visible area.⁷
2. Tax Audit and Recalculation: If the restaurant still does not settle its taxes after the sticker is applied, Bapenda will conduct a further audit.⁸
3. Recommendation for Business License Revocation: If the restaurant continues to show non-compliance after the audit, Bapenda may recommend the revocation of its business license to the Investment and One-Stop Integrated Services Agency (DPMPTSP).
4. Sealing or Temporary Closure of the Business: If the restaurant still does not demonstrate good faith, Bapenda may take firm action by sealing or temporarily closing the business.
5. Criminal Sanctions: In addition to administrative sanctions, business owners who attempt to evade sanctions, for example by removing the warning sticker without authorization, may face criminal penalties.⁹

From a legal perspective, taxation is understood as an obligation arising from statutory regulations. According to Soemitro, tax is an obligation requiring citizens to contribute a portion of their income to the state, intended to support the functioning of the government. This perspective emphasizes the importance of legality, where taxation must be based on law, have a clear legal basis, and be conducted through transparent mechanisms.¹⁰

Conversely, from an economic perspective, taxation is seen as a process of

⁷ <https://sigapnews.co.id/Pekanbaru/sn-78450/bapenda-pekanbaru-tindak-restoran-yang-abai-kewajiban-pajak-dengan-penempelan-stiker-peringatan> diakses tanggal 12 Mei 2025, Jam 21.30 Wib.

⁸ <https://bapenda.pekanbaru.go.id/berita/isi/2564/Didampingi-Pihak-Kajari-Pekanbaru-Bapenda->

Kembali-Tindak-Wajib-Pajak-Yang-Menunggak-Pajak-Daerah diakses tanggal 12 Mei 2025, Jam 21.20 Wib.

⁹ <https://riaukini.com/news/detail/4140/bapenda-pekanbaru-tertibkan-reklame-dan-restoran-nunggak-pajak> diakses tanggal 12 Mei 2025, Jam 19.57 Wib.

¹⁰ Ibid.

reallocating resources from the private sector to the public sector. Tax collection, in economic terms, means reducing the capacity of individuals or businesses to access resources, while simultaneously enhancing the government's financial capacity to provide public goods and services. This approach highlights the importance of taxation as a tool for redistribution and economic development.¹¹

In practice, the regional tax system requires harmonious coordination among three main components: tax policy, tax law, and tax administration. Restaurant tax arrears in Pekanbaru City represent a major challenge in efforts to increase regional original revenue (PAD). Regional restaurant tax is one of the main sources of income used to finance infrastructure development, public services, and community welfare programs. However, the issue of restaurant tax arrears often hinders the realization of revenue targets. Taxpayers in arrears typically come from various strategic sectors.¹²

These tax arrears not only result in reduced funds available for development but also create disparities in tax compliance. Those who comply with their tax obligations tend to feel disadvantaged due to the lack of firm action against delinquent taxpayers. To address this issue, concrete measures are

necessary, such as increasing public outreach and education for the community and business actors, implementing digital systems that simplify tax reporting and payment processes, and strengthening law enforcement by imposing strict sanctions on delinquent taxpayers. With improved management, these strategic sectors can make a maximum contribution to supporting development in Pekanbaru City.

According to Regional Regulation (Perda) of Pekanbaru City Number 1 of 2024 on Regional Taxes and Levies, Article 2 states that the types of taxes collected by the Regional Government consist of nine (9) types of regional taxes imposed on taxpayers in Pekanbaru City. However, in practice, this has not been optimal, as evidenced by the amount of Regional Original Revenue (PAD) of Pekanbaru City, where revenue from regional taxes in 2023 only reached IDR 617 billion, far below the target of IDR 800 billion. This revenue was dominated by the Land and Building Rights Acquisition Fee (BPHTB), which contributed IDR 146.5 billion.

Given this situation, to determine whether restaurant taxpayers in Pekanbaru City who are respondents understand and are aware of their obligation to pay regional taxes

¹¹ Yoshua Imanuel Komaling, *Penegakan Hukum Terhadap Wajib Pajak Yang Melakukan Tindak Pidana Pajak Menurut Undang Undang Nomor 28 Tahun 2007*, *Lex Crimen* Vol. X/No. 6/Mei/2021, Fakultas Hukum Unsrat, hlm 45.

¹² <https://pajak.go.id/id/artikel/asas-dan-tiga-sistem-pemungutan-pajak-indonesia/> diakses tanggal 23 Desember 2024, Jam 15.07 Wib

in accordance with the applicable regulations, the following table illustrates the findings:¹³

Table 1
Respondents' Knowledge and Understanding of Restaurant Tax Payment Rules in Effect in Pekanbaru City

No	Alternative Answers	Frequency (f)	Percentage (%)
1	Know	128	40
2	Just Knowing	128	40
3	Act of Knowing	64	20
Amount Respondents		320	100%

Source: Processed Field Data, 2024

Out of 320 respondents who participated, 40% (128 respondents) stated that they were somewhat aware of their obligation to pay restaurant taxes, while 20% (64 respondents) claimed to have a good understanding of this obligation. However, there were also 40% (128 respondents) who admitted that they were not aware of the obligation to pay restaurant taxes in accordance with the applicable regulations.

These results reveal a gap in public understanding of local tax obligations, with nearly half of the respondents lacking adequate knowledge. This situation indicates the need for concrete measures from relevant authorities, such as more intensive outreach and continuous education, so that public awareness of local tax obligations can increase and compliance in paying taxes can be achieved optimally.

Furthermore, to determine whether respondents have ever received information about the procedures for paying restaurant taxes in Pekanbaru City, please refer to the following table:

Table 2
Respondents' Knowledge and Understanding of the Socialization of Restaurant Tax Payment Procedures

No	Alternative Answers	Frequency (f)	Percentage (%)
1	Once	191	60
2	Action Ever	128	40
Amount Respondents		320	100%

Source: Processed Field Data, 2024

Out of 320 respondents, 60% (191 respondents) admitted to having received information sessions, while 40% (128 respondents) stated they had never received such sessions. These results indicate that efforts to disseminate information have been made by the relevant authorities, but they have not yet reached all segments of the community.

Furthermore, to determine whether information regarding the amount and timing of local tax payments is clear and easily accessible, please refer to the following table:

Table 3
Respondents' Knowledge and Understanding Regarding Information on the Amount and Time of Restaurant Tax Payments

No	Alternative Answers	Frequency (f)	Percentage (%)
1	It's Clear and Easy to Access	128	40

¹³[https://sumatra.bisnis.com/read/20231023/533/1707099/pad-kota-pekanbaru-sudah-mencapai-rp612-miliar/diakses tanggal 23 Desember 2024](https://sumatra.bisnis.com/read/20231023/533/1707099/pad-kota-pekanbaru-sudah-mencapai-rp612-miliar/diakses%20tanggal%2023%20Desember%202024), Jam 15.31.

2	Not clear	128	40
3	Act of Knowing	64	20
Amount		320 Respondents	100%

Source: Processed Field Data, 2024

Out of 320 respondents, 44% (128 respondents) stated that the information was clear and easily accessible. However, an equal percentage, 44% (128 respondents), indicated that the information was still unclear. Meanwhile, 20% (64 respondents) admitted to not being aware of the related information. These results reveal challenges in the dissemination of information regarding restaurant taxes, where a portion of the public still feels that the clarity or accessibility of the information is inadequate.

Furthermore, to determine whether respondents are aware of the sanctions imposed on taxpayers who are delinquent in paying restaurant taxes, please refer to the following table:

Table 4
Respondents' Knowledge and Understanding of Sanctions Given to Taxpayers Who Are in Arrears of Restaurant Tax

No	Alternative Answers	Frequency (f)	Percentage (%)
1	Know	64	20
2	Just Knowing	191	40
3	Act of Knowing	64	20
Amount		320 Respondents	100%

Source: Processed Field Data, 2024

Based on the survey conducted by the author, 320 respondents provided answers regarding their knowledge of the sanctions

imposed on taxpayers who are delinquent in paying restaurant taxes. A total of 60% (191 respondents) stated that they were somewhat aware of these sanctions. Meanwhile, 20% (64 respondents) indicated that they were fully aware of the sanctions, and another 20% (64 respondents) stated that they were completely unaware of the sanctions imposed. This indicates that while the majority of respondents have a moderate understanding, there is still a small proportion who lack or have no knowledge of this information.

Considering the above conditions, it can be concluded that the enforcement of tax laws against taxpayers who are delinquent in paying restaurant taxes in the region of Pekanbaru City is still not optimal in practice. Law enforcement is an integral part of the legal system, aiming to ensure compliance with prevailing regulations. In the context of regional taxation in Pekanbaru City, law enforcement serves as a crucial instrument for enhancing taxpayer compliance and optimizing local tax revenue. However, cases of local tax delinquency remain a significant challenge for the local government.

3.2 Obstacles to Law Enforcement in the Restaurant Tax Sector as Part of Efforts to Increase Local Revenue (PAD) in Pekanbaru City.

In Pekanbaru City, there are still many restaurants that underpay or even fail to pay taxes. Based on data from the Head of Bapeda (Regional Development Planning Agency) of

Pekanbaru City, there are at least 1,600 registered restaurant taxpayers in the city. However, in reality, only around 1,000 of these restaurants actively remit their taxes, while the remaining 600 taxpayers are inactive in fulfilling their tax obligations.

General Factors Hindering Law Enforcement in the Restaurant Tax Sector as Part of Efforts to Increase Local Revenue (PAD) in Pekanbaru City:¹⁴

1. The provision of tax stimulus or incentives as part of the national economic recovery effort. This policy needs to be balanced with strategies to maintain local revenue stability, such as exploring alternative revenue sources.
2. On the technical side, the available capacity to tap into the potential of retribution objects remains limited.
3. The quality of human resources also poses a major challenge. The professionalism and competence of local revenue financial management personnel are not yet sufficient to support optimal tax administration.
4. Another factor is the budget refocusing for providing local tax incentives, which, while aimed at supporting the community, has also reduced the fiscal capacity of the local government.

Specifically, the Obstacles in Law Enforcement in the Field of Restaurant Tax in the Effort to Increase Regional Original Revenue (PAD) in Pekanbaru City:¹⁵

1. One of the main obstacles is the lack of supervision due to the limited number of personnel available to effectively monitor tax objects.
2. The rapid growth of businesses in Pekanbaru City is not accompanied by business owners' compliance with obtaining official permits.
3. Taxpayers' (WP) awareness to pay taxes on time remains a major issue, resulting in delays and low levels of compliance.
4. Another problem is that taxpayers often do not receive the Annual Tax Return (SPT), making it difficult for them to fulfill their obligations on time.

Based on the author's interview with the Head of the Pekanbaru City Regional Revenue Agency, Mr. Dr. Alek Kurniawan, M.Si, restaurant tax arrears in Pekanbaru City occur quite frequently, especially for certain types of taxes involving a large number of taxpayers, for example toward the end of the fiscal year. However, restaurant tax arrears are still manageable, although more efforts are needed to increase taxpayers' awareness and compliance.¹⁶

¹⁴ Wawancara Penulis dengan Kepala Bidang Pajak Daerah II Bapenda Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, 15 November 2024.

¹⁵ Wawancara Penulis dengan bapak Taufik Dasaka, S. Psi. Kepala Bidang Pajak Daerah II Bapenda

Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, 15 November 2024.

¹⁶ Wawancara dengan Bapak Dr. Alek Kurniawan, M.Si Kepala Badan Pendapatan Daerah Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru,

According to the interview, the type of regional tax that most frequently experiences arrears is restaurant tax. This is due to several reasons, such as the high number of property tax (PBB) objects scattered across the city and income fluctuations that affect tax payments in the restaurant and hotel sectors. In addition, there are occasional arrears, especially from business actors who are directly affected by economic changes or certain policies.¹⁷

The main factors causing taxpayers to fall into restaurant tax arrears in Pekanbaru City are:

1. A lack of understanding among taxpayers regarding their obligations, including payment mechanisms and applicable deadlines.
2. An unstable economic environment, especially for small and medium-sized enterprises, making it difficult for some taxpayers to fulfill their tax obligations on time.
3. An administrative system that still needs improvement, such as delayed delivery of tax bills or lack of accessibility in the payment system.
4. A lack of strict sanctions, which leads some taxpayers to feel that tax arrears carry no serious consequences. Efforts to

educate taxpayers and strengthen the tax administration system are essential to address this issue.¹⁸

In terms of regulations and policies, there are several obstacles to law enforcement in the field of taxation that can affect efforts to increase Regional Original Revenue (PAD) in Pekanbaru City.

The legal basis for enforcing taxes on delinquent taxpayers includes several key regulations. At the national level, Law Number 28 of 2009 on Regional Taxes and Retribution serves as the primary legal framework. Additionally, Government Regulation Number 55 of 2016 on General Provisions and Procedures for the Collection of Regional Taxes provides technical guidelines for implementing local tax collection. Locally, the government of Pekanbaru City has also enacted Regional Regulations (Perda) concerning types of regional taxes, such as property tax (PBB), restaurant tax, hotel tax, and others. All these regulations provide the basis for local governments to take action against delinquent taxpayers, including the imposition of administrative or legal sanctions when necessary.¹⁹

The weaknesses of Law Number 28 of 2009 include the absence of a clear mechanism

Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

¹⁷ Wawancara dengan Bapak Dr. Alek Kurniawan, M.Si Kepala Badan Pendapatan Daerah Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

¹⁸ Wawancara dengan Bapak Dr. Alek Kurniawan, M.Si Kepala Badan Pendapatan Daerah

Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

¹⁹ Wawancara dengan Bapak Dr. Alek Kurniawan, M.Si Kepala Badan Pendapatan Daerah Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

for escalating sanctions from administrative (warnings, fines) to criminal penalties. Additionally, there are no operational boundaries for micro-businesses, such as street vendors, which often escape data collection. Furthermore, its implementing regulation, Government Regulation Number 55 of 2016, does not stipulate a minimum turnover threshold for restaurant taxpayers, making it difficult for local governments to map potential revenue sources.

Regarding the mechanism for collecting local taxes implemented by the government of Pekanbaru City, based on the author's interview:

1. First, taxpayers will receive a Local Tax Assessment Notification Letter (SPPT) or an official bill from the Regional Revenue Office.
2. If payment is not made by the specified deadline, the government will issue a Warning Letter or Reminder Letter as a notification.
3. If there is still no response, further steps such as Distress Warrant (Surat Paksa) or Seizure Letter (Surat Penyitaan) may be issued under the authority granted.
4. Additionally, the government also employs direct approaches, such as on-site visits by tax officers to explain to delinquent taxpayers.²⁰

As for the sanctions that may be imposed on taxpayers who are in arrears, based on the author's interview, delinquent restaurant taxpayers may face various sanctions, both administrative and legal. Administrative sanctions include late payment fines, additional interest on unpaid tax amounts, and asset seizures if the arrears are not settled within a certain period. Meanwhile, legal sanctions may involve criminal charges if the delinquency is deemed intentional and potentially harmful to the state.

In some cases, the government may also revoke business licenses or impose restrictions on access to certain public services for business actors who persistently neglect their tax obligations.²¹

Regarding the effectiveness of these sanctions in encouraging taxpayers to settle their taxes, based on the author's interview, administrative sanctions, such as fines or additional interest, are often ineffective in prompting payment, especially for taxpayers who wish to avoid larger financial burdens later. However, for certain taxpayers, such as business actors with challenging financial conditions, these sanctions may not be very effective unless accompanied by other approaches, such as payment restructuring or penalty amnesty policies.

²⁰ Wawancara dengan bapak Taufik Dasaka, S. Psi. Kepala Bidang Pajak Daerah II Bapenda Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

²¹ Wawancara dengan bapak Taufik Dasaka, S. Psi. Kepala Bidang Pajak Daerah II Bapenda Kota Pekanbaru di Kantor BAPENDA Kota Pekanbaru, Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

On the other hand, legal sanctions usually have a stronger deterrent effect, but their implementation requires a longer legal process and is not always efficient in directly resolving tax arrears. To improve effectiveness, the government of Pekanbaru City needs to combine sanction approaches with education and public awareness campaigns, so that taxpayers better understand the importance of fulfilling their tax obligations on time.²²

As for the challenges faced in the process of enforcing the law against delinquent taxpayers in Pekanbaru City, based on the author's interview, the issues are as follows:

1. The lack of accurate and integrated data on taxpayers is a major obstacle.
2. The low awareness among taxpayers about their obligation to pay local taxes, which is often caused by insufficient outreach and education regarding the importance of taxes for regional development.
3. The limited human resources and technology in the field of local taxation.
4. The resistance from some taxpayers, particularly large business actors, who sometimes use legal loopholes or political approaches to evade their tax obligations.²³

3.3 Efforts to Prevent Taxpayers from Continuing to Delay Payment of Restaurant Taxes in an Effort to Increase Regional Original Revenue (PAD) in Pekanbaru City

The law enforcement process carried out by BAPENDA officers against taxpayers who are in arrears is closely related to how the law functions within society. If the legal system operates well, with clear mechanisms to ensure tax obligations are fulfilled and strict sanctions for violators, public awareness of tax payment will increase.

Conversely, if law enforcement is weak such as inadequate supervision or lenient sanctions people may feel free not to pay taxes without fear of consequences. Therefore, the effectiveness of law enforcement by BAPENDA officers significantly determines how well local tax collection runs, which in turn directly impacts the increase of Regional Original Revenue (PAD) in Pekanbaru City.

Robert B. Seidman, in his concept of how law works, highlights several important points, including:

1. Every legal rule provides guidance on how a person in a particular role is expected to act.
2. Actions taken by someone in their role in response to legal rules depend on applicable regulations, imposed sanctions, the activities of implementing institutions,

²² Ibid.

²³ Wawancara dengan bapak Taufik Dasaka, S. Psi. Kepala Bidang Pajak Daerah II Bapenda Kota

Pekanbaru di Kantor BAPENDA Kota Pekanbaru, Hari Jum'at, Tanggal 15 November, 2024, bertempat di kantor BAPENDA Kota Pekanbaru.

as well as all social, political, and other influencing factors.

3. The actions of implementing institutions in response to legal rules are determined by the rules governing them, the sanctions applied, the social and political powers affecting them, and feedback from role holders.
4. How lawmakers behave is also influenced by the rules governing their behavior, sanctions, social and political forces, ideologies, and feedback from role holders and bureaucracy.

As explained by Seidman, the effectiveness of law enforcement is greatly influenced by the activities and roles of the implementing institutions involved. In the context of Pekanbaru City, the cooperation between the Regional Revenue Agency (BAPENDA) and the Public Order Agency (Satpol PP) is a concrete example of these institutions' roles in increasing local tax revenue. This collaboration shows the synergy between agencies responsible for supervision and enforcement, enabling tax collection efforts to be more optimal and significantly contribute to the regional original revenue. This cooperation also reflects the importance of inter-agency coordination in effectively enforcing tax law.

Regarding the role of officers in law enforcement, Soetandyo Wignyosoebroto

stated that officers often let norm violations go unpunished. This may occur due to several factors:

1. The severity of the norm violation;
2. The social situation at the time of the violation;
3. The status and reputation of the violator;
4. The complexity of issues involved in the violation and the moral basis of the norm breached.²⁴

Considering this theoretical approach, here are several concrete strategies that Pekanbaru City Government has taken or can take in law enforcement concerning restaurant tax to increase Regional Original Revenue (PAD):

1. Cooperation with Satpol PP and other law enforcement agencies To handle violations by taxpayers who do not pay restaurant taxes. This cooperation is crucial to strengthen supervision and enforce sanctions more effectively against delinquent taxpayers.
2. Enhancing supervision and law enforcement, BAPENDA increases the frequency of inspections on restaurants that have overdue tax payments.
3. Digital education and socialization for business actors, Aimed at strengthening taxpayers' understanding of tax payment mechanisms.

²⁴Soetandyo Wignyosoebroto, *Hidup Masyarakat dan Tertib Masyarakat Manusia*, FISIP-UNAIR, Surabaya, 1990, halaman 29.

4. Incentives or tax restructuring schemes for MSMEs.
5. Implementation of e-tax monitoring systems for restaurant transactions.
6. Public campaigns through social media or local media.

Additionally, Pekanbaru's local government can learn from policies of other regions that have successfully improved their local tax revenue, such as Bandung City. Bandung strengthened supervision and applied technology in the tax system, including the use of tapping boxes (transaction recording devices) in restaurants and eateries. Likewise, Surabaya City implemented e-tax and installed transaction monitoring devices in restaurants and cafes. This approach facilitates monitoring and improves tax compliance. Surabaya combines technology, regulation, and education, resulting in continuous annual increases in restaurant tax revenue.

IV. KESIMPULAN

1. Law enforcement of restaurant taxes in Pekanbaru has not been optimal despite increased revenue and a decrease in the number of taxpayers. The causes include weak regulatory substance, ineffective inter-agency coordination, limited human resources, an outdated administrative system, and low taxpayer awareness, with most taxpayers not understanding their tax obligations.
2. Regulatory revisions are needed to strengthen sanctions and collection

mechanisms, improve human resource capacity through training and digitalization, and modernize administrative systems. Law enforcement must be supported by synergy between agencies, especially between BAPENDA and Satpol PP, to conduct more effective supervision, inspections, and taxpayer education.

3. Enforcement strategies should be complemented by data-driven evaluation mechanisms to measure effectiveness and adjust policies accordingly. Besides enforcement, intensive education to improve taxpayer understanding of the importance of taxes for development should be the main focus to encourage compliance and optimize Regional Original Revenue (PAD).

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