Restaurant Tax Audit Analysis in the Order to Test Taxpayer Compliance at Suku Badan Pendapatan Daerah Kota Administrasi Jakarta Selatan in 2021

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ABSTRACT: Based on temporary research, there are still many taxpayers who are not obedient in fulfilling their taxes, such as paying taxes not on time and not by the amount of tax owed. This study aims to find out and analyze the Restaurant Tax Audit Analysis in the Framework of Testing Taxpayer Compliance at the South Jakarta City Administration Regional Revenue Tribe in 2021. The research method used in this study is a qualitative descriptive method. The criteria for the sources that the author uses as informants (parties/interviewees) in this study are those who control and understand the conditions of the research object, who are involved or occupy positions related to the topic under study, and have sufficient time to be interviewed. Restaurant Tax Audit in the Context of Testing Taxpayer Compliance at the Regional Revenue Sub-District of the City of South Jakarta Administration has been carried out well, especially from the audit procedures and audit results, but the ability of the tax authorities still needs to be improved.

Keywords: Restaurant Tax Audit.

INTRODUCTION
Badan Pendapatan Daerah (BAPENDA) of DKI Jakarta province collects restaurant taxes and uses a self-assessment system where restaurant taxpayers are given the authority or trust to collaborate with local governments to register collect calculate, calculate and self-report tax payable payments (Dantes & Lasminiasih, 2021; Lovianna & Rahmi, 2022; Patriandari & Amalia, 2022).

However, many taxpayers still do not yet know how important it is to fulfill tax obligations both for the government and for themselves as good citizens (Eulaiwi et al., 2021; Klaser & Mittone, 2022; Popa, 2014). Under these conditions, the existence of a self-assessment system allows taxpayers to commit tax fraud, such as the occurrence of tax evasion, based on several reasons, such as the lack of government socialization to the reluctance of taxpayers who feel that they do not receive any compensation from the government (Kasper et al., 2015; Masrullah et al., 2021; Zaimah, 2016). Giving great trust to taxpayers is naturally balanced with a supervisory instrument. For this purpose, the Regional Revenue Sub-Department (SUBAN) of the South Jakarta City Administration is authorized to carry out Law Enforcement through local tax
audits, one of which is the restaurant tax (Farhah et al., 2021; Noviyanti, 2021; Wulandari et al., 2014).

Suppose the results of the examination show that there is a difference or discrepancy between the tax paid and the amount collected (Gnap & Konečný, 2015; Hasanah & Indriani, 2013; Reck et al., 2022). Here it is clear that in the self-assessment system, the taxpayer is seen as a subject, not a tax object. In that case, the tax authorities are authorized to issue an underpaid regional tax assessment (SKPD-KB) which functions as a collection letter. Due to this change, Badan Pendapatan Daerah (BAPENDA) must carry out, service, supervise, foster, and implement tax sanctions (Anugrahi et al., 2018; Rusli, 2019; Walasik, 2015).

Without any research and tax audits as well as the absence of firmness from the tax agency, the taxpayer's non-compliance can develop so that it can reach a level where the tax system will be paralyzed (Herawati et al., 2018; Kadir et al., 2019). It is anticipated to keep taxpayers within the corridor of taxation regulations by examining taxpayers who meet the criteria for examination. As regulated in Peraturan Gubernur (PERGUB) No.115 of 2019, Article 2 and Article 3. The Regional Revenue Agency (BAPENDA) is authorized to conduct audits to test taxpayer compliance and for other purposes to implement the provisions of the tax law by referring to the Annual Audit Work Plan (RKPT) and Non-Annual Audit Work Plan (Non-RKPT). There is a delegation of collection authority to the Regional Revenue Sub-dept. of the South Jakarta City Administration to carry out some of the tasks in the field of services and collection of Regional Taxes as referred to in the Decree of the Head of the Regional Revenue Service No. 129 of 2002 will make the Regional Revenue Service more flexible to carry out extensification and intensification to fulfill the function of the Budgeter. Thus, the number of taxpayers at the sub-departmental level can increase, which in turn can increase local tax revenues, especially from Restaurant Tax. Based on data from the 2020 Assessment and Examination Sub-Sector, the 2020 Annual Examination Work Plan (RKPT) was due to the Covid 19 pandemic in early March 2020. However, from the 2020 RKPT, the South Jakarta Regional Government was able to contribute Rp. 7,306,600,055,- of 38 tax objects. Meanwhile, the 2020 Non-RKPT examination has not been achieved due to the Covid 19 pandemic since early March 2020. However, from the 2020 RKPT, the South Jakarta Regional Government was able to contribute Rp. 910,072.179,- of 12 tax objects.

Tax audits can affect taxpayer compliance in paying taxes because this factor is one of the factors that can reduce tax evasion and increase taxpayer compliance. Arifin (2019:42) The tax audit consists of tax audit procedures, the tax authorities' ability, and the audit results. Based on an audit standard to test compliance with the fulfillment of tax obligations and implement the provisions of tax laws and regulations for other purposes.

METHOD

This type of research regarding analyzing restaurant tax audits to test taxpayer compliance with the Regional Revenue Agency for the South Jakarta City Administration is observational/interview research, using a qualitative approach (Creswell, 2017; Moleong, 2018; Sugiyono, 2019). Meanwhile, the data used in this study is primary data. Primary data is research data obtained directly from the source not through intermediaries (Arikunto, 2013; Yin, 2012). This study, to get preliminary data, can be done by conducting interviews in the restaurant tax audit analysis to test taxpayers’ compliance with the regional income agency of the city of South Jakarta administration. Data collection techniques were carried out through interviews, observation, and documentation. Informants in this study consisted of the Head of Sub-Division of Assessment and Examination of the Regional Revenue Agency for the City of South Jakarta Administration, the Assessment and Examination of the Regional Revenue Agency of the City of South Jakarta Administration,
who knew and had various basic information needed in research, Expert Staff for the Assessment and Examination of the Regional Revenue Agency. South Jakarta Administrative City Region knows and has the basic information required in research, academics, and taxpayers. Technical data analysis is carried out by data reduction, presentation of data, and concluding.

RESULT AND DISCUSSION

To analyze the tax audit, the author uses Arifin's theory: the tax audit consists of tax audit procedures, the tax authorities' ability, and the examination results.

a. Tax audit procedures

Analysis of audit procedures can be seen from several descriptions of sub-themes, including the realization of tax revenue procedures. To know the tax audit procedures to assess taxpayer compliance, it is necessary to know in advance who the policy makers and interested parties are in the tax audit process (Goldman et al., 2022; Kasper & Alm, 2022). Policymakers in the audit process are carried out by high-ranking officials within their respective institutions, both in the government and the private sector. All essential parties participate in the process because they will also decide the tax revenue procedures in their activities (Benkraiem et al., 2021; García-Meca et al., 2021; Ma et al., 2021).

Completion of field inspections or office inspections to test compliance with tax obligations fulfillment can be completed by making the examination results regarding the termination of the audit without a proposal for the issuance of a tax assessment letter. A report containing the implementation and results of the Audit compiled by the Tax Auditor concisely and clearly, and following the scope and objectives of the Audit. The restaurant tax audit to test taxpayer compliance has been effective. This is done when making restaurant tax audit procedures, and discussions are made on taxes payable and underpaid, which involve each section to accommodate all the aspirations and needs so that they can be stated in the minutes of the inspection.

Tax payable is a tax that must be paid within the tax period, tax year, or part of the tax year following the provisions of the applicable tax laws. The tax period equals one calendar month, and the tax year is similar to one calendar year. The tax year can last from January to December. However, it can be excluded through permission so that it can be used for another period. In paying the tax payable, the taxpayer has not fully implemented the counting function, so the tax collection system that gives responsibility to the taxpayer has not been able to be implemented properly, so the purpose of the self-assessment system has not been appropriately achieved because many taxpayers do not calculate the tax payable themselves. To be able to see the tax owed, the tax audit team conducts an evaluation which includes assessing the correctness of the SPTPD concerning general information in the SPTD, assessing the completeness of the SPTPD concerning the attachment of the SPTPD, and assessing the internal control system. Tax officials should intensify training and counseling on taxation, for example, training on filling out the SPTPD so that taxpayers can calculate their tax payables and counseling on the importance of paying taxes so that taxpayers are more concerned about their rights as taxpayers.

For underpaid status, there is a shortage of tax that should be owed and must be paid by the taxpayer concerned. This occurs when the tax payable for a tax year is greater than the tax credit. So the taxpayer must pay the tax shortfall so that the status can be nil. The taxpayer must pay off the underpayment before the notification letter is delivered. In the tax audit procedure, there are still obstacles in the process, including rules that are not followed the time. Still, no changes are made immediately; many obedient taxpayers feel disadvantaged compared to non-compliant taxpayers.
overlapping rules that confuse taxpayers, and many once a Taxpayer who does not understand or tends not to know the tax rules. They are handling obstacles that occur in tax audit procedures with policy implementing parties by coordinating with each other, making good decisions, and socializing or counseling the public about local tax regulations. Officers go to the field to collect data. Control with a letter of reprimand. Field supervision by the agency and SatPol PP

b. Central Apparatus Capabilities

The implementation of tax audits has a significant effect on the ability of the tax authorities. Aspects of the performance of this tax audit cover two things: the mechanism and the structure itself (Campa et al., 2022; Chen et al., 2022). The collection system at the restaurant uses a self-assessment system, namely tax collection, that authorizes taxpayers to calculate, calculate, pay themselves, and report taxes owed based on tax laws and regulations. However, in terms of compliance with tax obligations, periodic supervision and inspection must still be carried out, so taxpayers comply with their tax obligations since they are registered as taxpayers (Huang et al., 2022; Kolias & Koumanakos, 2022).

Registration and data collection activities for restaurant taxpayers are the first steps that must be carried out by officers optimally and objectively in the field and at the office so that all potential taxpayers can be explored so that they can increase the amount of tax that will be collected, of course, through setting the restaurant tax target. In the activity of collecting data on the results of the examination, it must always be on time and according to established procedures (Lewis et al., 2020). There is an increase in human resources for officials in the tribal environment to oversee the regional regulations that have been set. This effort has consistently made it possible to increase revenues in the restaurant tax sector. Barriers in the provision of resources that are often encountered in the capacity of the tax authorities require updating of qualifications for human resources to increase material resources. Solutions that can be used to overcome existing obstacles include making the implementation of audits clear and measurable (Schneider et al., 2021).

c. Check up result

In the examination results, there must be a good standard of inspection results reports with a system for achieving goals and reasonable procedures. To accomplish an activity's objectives, the organization must have a strategy for achieving that goal and collecting and receiving restaurant taxes from the Regional Revenue Agency of the South Jakarta City Administration. Audit activities to test compliance with the fulfillment of tax obligations must be reported as an Audit Result Report prepared following reporting standards. Audit Result Report is a report containing the implementation and audit results compiled by the Tax Auditor concisely, clearly, and in accordance with the scope and purpose of the audit. The Audit Result Report is prepared concisely and contains the content or items that are audited following the purpose of the Audit, contains the Tax Auditor's conclusions supported by robust findings regarding the presence or absence of deviations from tax laws and regulations, and also includes information disclosure. Others are related to the Examination. Determination of the purpose of the Assessment, determination of the basis of value, identification of the object of the Assessment, date of Assessment, assumptions and limiting conditions must be included in the report on the results of the examination (LHP). In the results of the examination, an evaluation of the results of the examination is also carried out. Evaluation can be explained as identifying problems,
Restaurant Tax Audit Analysis in the Order to Test Taxpayer Compliance at Suku Badan Pendapatan Daerah Kota Administrasi Jakarta Selatan in 2021
Ramdan and Sinaga

collecting data and analyzing data, concluding the results that have been achieved, interpreting the results into policy formulations, and presenting information for decision making based on the aspects of truth in the evaluation. The first step in evaluating the results of the examination in accordance with the applicable provisions is to identify problems in the form of determining the purpose of the examination, determining the basis of value, identifying the object of the examination, the date of Assessment, assumptions and limiting conditions. Based on the data contained in the Valuation Report, the identification of the problem has been carried out by the Tax Assessor Function.

CONCLUSION
Based on the explanation above, it can be concluded that: The results of the examination of restaurant taxes cannot be measured by the nominal amount of the underpayment of the object being examined but must be seen from the overall restaurant tax receipts periodically following the purpose of the audit is to test the compliance of taxpayers in carrying out tax obligations. So that the target charged to the audit officer is not the nominal amount of the audit result in the form of an underpaid regional tax assessment (SKPD-KB) but the number of tax objects being audited. Especially from the examination procedure and the results of the examination. However, the human resources capacity of the Fiscus apparatus still needs to be improved. The Restaurant Tax Audit Analysis in the Context of Testing Taxpayer Compliance at the South Jakarta Administration City Regional Revenue Subdivision has been carried out well, especially from the audit procedure and the audit results. However, the human resources capacity of the Fiscus apparatus still needs to be improved. Inhibiting factors in restaurant tax audit to test taxpayer compliance with the rules and provision of human resources and the presence of internal obstacles such as lack of supervision and sanctions as well as external barriers such as lack of awareness of taxpayers causing restaurant tax revenues not as expected. Efforts to overcome obstacles to Restaurant Tax Audit in the Context of Testing Taxpayer Compliance through changes in regulations/regulations, provision of competent human resources, and provision of Restaurant Tax Audit SOPs in Order to Test Taxpayer Compliance.

REFERENCE


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Ramdan and Sinaga


