

THE LEGAL ASPECTS OF HOTEL TAX COLLECTION USING AN ONLINE SYSTEM

Anbiya Resti Cendani^{1)*}, I Wayan Putu Sucana Aryana¹⁾, Cokorde Istri Dian Laksmi Dewi¹⁾

Universitas Ngurah Rai Denpasar, Indonesia¹⁾

*Email: cendanianbiyaresti@gmail.com **

Article History

Received: 3 Januari 2025

Accepted: 17 January 2025

Published: 16 April 2026

Abstract

The online hotel tax collection in Badung Regency is an implementation of an integrated, transparent, and efficient taxation system, in accordance with Government Regulation No. 82 of 2012 concerning the Implementation of Electronic Systems and Transactions. This system facilitates taxpayers in fulfilling their tax obligations by connecting various subsystems electronically and in real-time. This study aims to analyze the implications of the online hotel tax collection in Badung Regency and the challenges faced during its implementation. The research method used is normative legal research supported by empirical research, which involves direct field observation and comparison with relevant laws and regulations. The results show that online tax collection in Badung Regency has the potential to improve efficiency, transparency, and regional revenue, as well as provide convenience for taxpayers in reporting and payment. However, challenges such as digital literacy and data security remain barriers that need to be addressed. The commitment of the local government and public support are essential to overcoming these issues. With the continuous development of technological infrastructure and strict supervision, the online tax collection system can become an effective tool in driving economic growth and public welfare in Badung Regency.

Keywords: Legal Aspects, Hotel Tax Collection, Online System

A. INTRODUCTION

Tax is one of the main sources of state revenue for the implementation and improvement of development aimed at increasing the prosperity and welfare of the people. Tax collection is carried out for the benefit of the people, so the collection of taxes must first be approved by the people as stated in Article 23 paragraph (2) of the 1945 Constitution which has been amended in Article 23A of the 1945 Constitution which reads: "Taxes and other compulsory levies for state needs are regulated by law". This shows that the taxes collected must be based on law so as to guarantee legal certainty, both for tax collectors and for taxpayers themselves. The taxation sector plays an important and strategic role in state revenue. Increasing state revenue, especially from the tax sector, will provide a positive contribution to state finances.⁴ The higher public awareness and the increasing number of taxpayers indicate that the level of public trust in the implementation of the state is also increasing and the attitude of nationalism of citizens is also increasing.

One of the types of taxes included in the authority of the Regency/City tax is hotel tax, hotel tax is one of the contributors to the income/revenue of a region. Hotel Tax in Article 1 number 20 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, states that hotel tax is a tax on services provided by hotels.

Meanwhile, according to Law Number 28 of 2009 Article 1 number 21, a hotel is a facility providing accommodation/rest services including other related services with a fee, which also includes inns, tourist guesthouses, guest houses and the like. Hotel tax is a tax collected by the Regional Government, both City and Regency. Based on Article 32 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, the object of hotel tax is the service provided by the hotel with payment, which includes supporting services as hotel equipment that is intended to provide convenience and comfort, including sports and entertainment facilities. In addition, supporting services include telephone, fax, telex, internet, photocopying, laundry, ironing, transportation and other similar facilities provided or managed by the hotel.

Related to online tax collection is a series of related to online tax collection is a series of data collection of tax objects and subjects, determination of the amount of tax owed to supervision of deposits connected by one subsystem to another subsystem electronically, integrated and in real time. Government Regulation Number 82 of 2012 concerning the Implementation of Electronic Systems and Transactions, states in Article 3 paragraph (2) that "the implementation of electronic systems can be carried out for public services", so that from the explanation in the Article, online hotel tax collection is a public service provided by the government, especially regional governments, to facilitate taxpayers in carrying out their tax obligations and emphasize transparency and accountability of taxation for both taxpayers and the tax authorities. This online hotel tax collection system is also a form of fulfillment of supervision in terms of compliance with tax obligations carried out by taxpayers, so that this can increase taxpayer compliance. Based on this background, the author is motivated to conduct research with the title: "**The Role Of Dikopukmtk Bukittinggi In Empowering Small And Medium Enterprises (Smes) In Bukittinggi City In The Post-Covid-19 Pandemic Era** "

B. LITERATURE REVIEW

Basic Tax Concepts

Hotel tax is one of the regional taxes imposed on hotel accommodation services, including accompanying facilities such as restaurants, meeting rooms, and other services. Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, hotel tax is collected by the regional government at a rate determined according to the regulations of each region. This tax functions as a source of regional income used to finance development and public services.

Legal Basis for Online Hotel Tax Collection

Hotel tax collection with an online system has been regulated in various regulations, such as the Regulation of the Minister of Finance (PMK) and Regional Regulations (Perda) which adopt a digital system in tax administration. The implementation of the online system aims to increase transparency, effectiveness, and efficiency of tax collection. One of the legal bases that serves as a guideline is Government Regulation Number 23 of 2018 concerning Regional Taxes and Regional Retributions, which encourages the use of technology in managing regional taxes..

The Impact of Digitalization in Hotel Tax Collection

The use of an online system in collecting hotel taxes brings various benefits, including:

1. Transparency and Accountability – Reduce potential tax leakage and increase public trust in the tax system.
2. Administrative Efficiency – Facilitate taxpayers in making real-time tax payments and reporting.

3. Increased Tax Compliance – Digital-based systems enable local governments to monitor and ensure taxpayer compliance in paying hotel taxes.

C. RESEARCH METHODOLOGY

Research method The type of research used in writing this thesis is a type of normative legal research supported by empirical research, namely by conducting research through field observations where the research is then compared with the concepts contained in the library materials used and laws and regulations as a legal basis for solving problems.

D. RESULT AND DISCUSSION

Implications of Hotel Tax Collection with Online System

Based on Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions, regions are given independence in terms of increasing the potential for regional income, so that regional taxes in this case are managed by the Regional Government, both the Provincial and Regency/City regions. Regional taxes are implemented by the local Regional Revenue Office, regional taxes are hotel tax, cigarette tax, motor vehicle tax, entertainment tax, advertising tax, street lighting tax, and swallow's nest tax.

In taxes, there are several types, including based on the authority that collects, groups, and nature. Tax law is a public law tax because tax law is general in nature, so that the authority in public law is the authority that gives rise to legal consequences that are public law in nature such as making decisions, issuing regulations and/or establishing a plan with legal consequences.

Hotel taxpayers carry out hotel tax payments and deposits with an online system through a perception bank which can be done by cash deposits, transfers and using payment facilities provided by perception banks such as ATMs, internet banking, mobile banking, cash management services (CMS). Proof of payment and tax reporting by transfer or with facilities.

Obstacles in Hotel Tax Collection with Online System

This online system is a policy to facilitate taxpayers in paying taxes, which previously paid directly manually. Online SPT can now be accessed online via the internet network which is the mayor's policy in the ease of paying taxes. Online taxes are carried out by reporting SPTPD (Regional Tax Annual Notification Letter) via the web (internet), determination of taxes owed and administrative sanctions automatically by the system, and payments can be made at all Tellers or ATMs. For the implementation of this online system, the system includes regional taxes that use the self-assessment system, including: Hotel Tax, Entertainment Tax, Restaurant Tax and Parking Tax.

Payment of regional taxes based on the online system provides its own convenience when compared to manual tax payments, as the benefits provided by tax services in submitting SPTPD Online electronically, namely:

1. Reporting or submission of SPTPD is done at any time without knowing holidays (24 hours)
2. Data input errors can be easily revised when filling in data on the SPTPD electronic form, without having to delete or replace the SPTPD sheet paper
3. Reducing the cost of printing SPTPD filling sheets
4. Simplification of the process, where SPTPD reporting does not need to be done by signing and following the queue at DPPKAD.
5. Confirmation from DPPKAD regarding the sending of tax reports (SPTPD) can be obtained immediately, after the data sent is correct and complete.

As an agency tasked with managing tax revenues, as well as providing easy services for taxpayers. Therefore, these services are made easier to obtain by means of online services to make them more practical and systematic. Although the online tax collection system brings many benefits, there are several obstacles faced in its implementation. One of the main obstacles is the low digital literacy among taxpayers. Not all taxpayers have the ability or knowledge to use digital technology properly. This can hinder the process of reporting and paying taxes online. More intensive socialization and training are needed to ensure that all taxpayers can use this system correctly.

Limited technological infrastructure is also an obstacle. In some areas, internet connectivity is still unstable or inadequate. This can cause difficulties in access for taxpayers who want to report and pay taxes online. In addition, technical disruptions such as server downtime or problems with online platforms can hamper the tax collection process. Local governments need to invest in technological infrastructure and ensure that online systems always function properly. Data security is another significant challenge. With the increasing use of online systems, the risk to data security also increases. Cyber threats such as hacking and data theft can threaten the integrity of the online tax system. Protection of taxpayer data must be a top priority, with the implementation of sophisticated encryption technology and security protocols. The government also needs to conduct regular audits of the security system to ensure that there are no gaps that can be exploited by irresponsible parties.

The ongoing practice of tax avoidance is also an obstacle. Some taxpayers may try to avoid paying taxes in various ways, such as not reporting all income or using false data. The online system does help reduce this practice, but stricter supervision is still needed. The government needs to strengthen verification and audit mechanisms to ensure that all reported data is accurate and complete. Another obstacle is resistance to change. Some taxpayers may be reluctant to switch from a manual system to an online system due to old habits or distrust of new technology. Changing these habits takes time and ongoing support from the government. Incentives such as tax breaks or additional administrative convenience can be provided to encourage taxpayers to switch to the online system. In addition, responsive service and adequate technical support can help overcome this resistance.

The complexity of tax regulations can also be a barrier to implementing an online system. Complicated and frequently changing tax regulations can confuse taxpayers and hinder the reporting and payment process. The government needs to ensure that the online system is always updated according to regulatory changes and provides clear guidance to taxpayers. Easily accessible information and effective customer service are essential to help taxpayers navigate complex regulations.

Internal administrative constraints also cannot be ignored. Migrating from a manual system to an online system requires major changes in work procedures and training for tax officers. This change can be challenging, especially if there is resistance from within the organization. The government needs to ensure that all tax officers receive adequate training and are ready to work with the new system. In addition, good coordination between various departments and work units is essential to ensure that the online system runs smoothly.

Finally, there are also constraints in terms of financing and maintaining the system. Implementing and maintaining an online tax system requires significant investment in technology and human resources. The government needs to allocate an adequate budget to ensure that this system can be continuously updated and improved as needed. Without adequate financial support, the online system could experience a decline in quality and reliability, which will ultimately hamper the efficiency and effectiveness of tax collection.

Overall, the obstacles in the online tax collection system include digital literacy, technological infrastructure, data security, tax avoidance, resistance to change, regulatory

complexity, internal administration, and system financing and maintenance. Overcoming these obstacles requires collaborative efforts between the government, taxpayers, and technology providers to ensure that the online tax system can function optimally and provide the expected benefits.

Discussion of the problem of online hotel tax collection in Badung Regency from a legal aspect involves a number of important considerations including compliance with laws and regulations, protection of taxpayer rights, and monitoring and enforcement mechanisms. First, in terms of compliance with laws and regulations, the implementation of the online tax collection system must be in line with applicable laws and regulations at the national and regional levels. In Indonesia, tax collection is regulated by the Regional Tax and Regional Retribution Law (UU PDRD) and its derivative regulations. The PDRD Law provides a legal basis for local governments to impose taxes on hotels and restaurants, and regulates the collection mechanism. The implementation of an online system requires adjustments to these regulations to ensure that all tax processes carried out digitally remain legally valid.

It is important for the Badung Regency government to adjust regional regulations regarding hotel taxes to the online system. This could involve revising or updating regional regulations related to hotel taxes, including provisions on tax reporting, payment, and supervision. The local government must also ensure that the system developed is in accordance with the principles of fairness and does not violate taxpayers' rights. For example, regulations must set reasonable reporting and payment deadlines, as well as procedures for filing objections or resolving tax disputes.

Second, protecting taxpayers' rights is a legal aspect that is no less important in implementing an online system. Taxes collected online must consider taxpayers' rights such as the right to privacy and protection of personal data. The online system must be designed with adequate security features to protect taxpayers' personal and financial information from cybersecurity threats. The Badung Regency government must ensure that data collected, stored, and processed through the online system is properly protected in accordance with applicable personal data protection regulations, such as the Personal Data Protection Law (UU PDP).

In this regard, local governments need to implement strict security measures, including data encryption, user authentication, and protection against unauthorized access. In addition, taxpayers must be given access to check and update their data and file complaints in the event of misuse or data leakage. Third, supervision and law enforcement are important aspects of the online tax collection system. Local governments must develop effective mechanisms to oversee the implementation of the online system and ensure taxpayer compliance. This supervision includes monitoring transactions, verifying tax reports, and enforcing the law against possible violations.

The online system must be equipped with reporting and analysis features that allow local governments to identify potential non-compliance or irregularities in tax collection. For example, the system can be equipped with tools to detect suspicious transactions or differences between tax reports reported by taxpayers and the data available in the system. Local governments must also have a special team or unit that handles law enforcement and resolves tax disputes that may arise. Furthermore, it is important to ensure that training and socialization for taxpayers is carried out properly. Hotel taxpayers must be given clear information on how to use the online system, their obligations in reporting and paying taxes, and their rights in the event of objections and disputes. Adequate education can help improve compliance and reduce the potential for tax disputes.

In implementing the online tax system, it is also necessary to pay attention to the legal aspects related to the obligation of local governments to provide fair access for all taxpayers,

including those who may have difficulty accessing or using digital technology. Local governments should consider providing technical support or alternatives for taxpayers who have difficulty using the online system, so that no one is disadvantaged in the tax collection process. Finally, in managing and maintaining the online tax collection system, the Badung Regency government must conduct periodic evaluations to ensure that the system is functioning properly and complies with applicable legal regulations. This evaluation involves examining the effectiveness of the system, taxpayer satisfaction, and compliance with regulations. Improvements and updates to the system must be made based on the results of the evaluation to improve performance and ensure that the system remains in accordance with legal and technological developments.

E. CONCLUSION

Tax is the main source of state revenue used to finance development and provide public services. However, the challenges faced in the traditional taxation system, such as complex administration, low compliance, and potential fraud, encourage the government to adopt information technology in tax collection. Tax collection in Indonesia has been regulated in the 1945 Constitution of the Republic of Indonesia which is regulated in Article 23A. In addition to being based on the Constitution of the Republic of Indonesia, the legal regulations for online tax collection are also based on the Regulation of the Minister of Finance Number 210/PMK.010/2018, Regulation of the Directorate General of Taxes Number PER-02/PJ/2019 and Law Number 11 of 2008 concerning Information and Electronic Transactions. Hotel tax collection with an online system has broad and positive implications for local governments. By increasing administrative efficiency, increasing regional income, and increasing transparency and accountability, this system provides many benefits that can be felt by all parties involved. However, challenges such as digital literacy, technological infrastructure, data security, and resistance to change must be overcome with the right and sustainable strategies. With strong commitment from the government and support from taxpayers, the online tax collection system can be an effective tool to advance the economy and public welfare.

Online tax collection is a strategic step taken by many local governments to optimize the tax system. There are several policy considerations underlying the shift from a manual system to an online system. First, efficiency and speed are the main reasons. The online system allows the tax reporting and payment process to be carried out more quickly and efficiently. Taxpayers no longer need to queue at the tax office or take care of many physical documents, because everything can be done through a digital platform. This not only saves time for taxpayers but also reduces the administrative burden on tax officers. The implementation of the online tax system has shown various successes in increasing efficiency, transparency, and regional revenue. Although there are still challenges that need to be overcome, the steps that have been taken by Bapenda show a strong commitment to optimizing the tax system and supporting regional development. By continuing to improve technological infrastructure and strengthening supervision, the online tax system can continue to grow and provide long-term benefits for the government and society.

It is recommended that the Government needs to develop and implement an online hotel tax collection system that is user-friendly and transparent. It is recommended that the community can actively contribute in supporting a better, more transparent, and more beneficial hotel tax collection policy for development.

REFERENCE

- Daman, R. (2011). Hukum tata negara. PT Raja Grafindo Persada.
- Departemen Pendidikan dan Kebudayaan. (2001). Kamus besar bahasa Indonesia. Balai Pustaka.
- Friedrich, C. J. (2004). Filsafat hukum perspektif historis. Nuansa & Nusamedia.
- Gosita, A. (1989). Masalah perlindungan anak. Akademi Pressindo.
- Hadjon, P. M. (1987). Perlindungan hukum bagi rakyat: Sebuah studi tentang prinsip-prinsipnya, penanganannya oleh pengadilan dalam lingkungan peradilan umum dan pembentukan peradilan administrasi negara. Bina Ilmu.
- Hadjon, P. M. (2005). Pengantar hukum administrasi Indonesia. Gadjah Mada University Press.
- Ibrahim, J. (2006). Teori dan metodologi penelitian hukum normatif. Bayu Publishing.
- Ilyas, W. B., & Suhartono, R. (2011). Hukum pajak material. Salemba Humanika.
- Kansil, C. S. T. (2002). Pengantar ilmu hukum dan tata hukum Indonesia. Balai Pustaka.
- Kansil, C. S. T., Kansil, C., Palandeng, E. R., & Mamahit, G. N. (2009). Kamus istilah hukum. Balai Pustaka.
- Koentjoro, D. H. (2014). Hukum administrasi negara. Ghalia Indonesia.
- Kusnardi, M. (1987). Hukum tata negara Indonesia. Sinar Bakti.
- Mardiasmo. (2018). Perpajakan (Edisi Revisi). Penerbit Andi.
- Marzuki, P. M. (2008). Pengantar ilmu hukum. Kencana.
- Mualadi, & Arief, B. N. (2010). Teori-teori dan kebijakan pidana. Alumni.
- Notohamidjojo, O. (1970). Makna negara hukum. Badan Penerbit Kristen.
- Qomar, N. (2019). Hak asasi manusia dalam negara hukum demokrasi. Sinar Grafika.
- Rato, D. (2010). Filsafat hukum: Mencari, memahami, dan memahami hukum. Laksbang Pressindo.
- Rawls, J. (1971). A theory of justice. The Belknap Press.
- Siahaan, M. P. (2004). Utang pajak, pemenuhan kewajiban, dan penagihan pajak dengan surat paksa. PT Raja Grafindo Persada.
- Sulistowati, I., & Shidarta. (2009). Metode penelitian hukum: Konstelasi dan refleksi. Yayasan Pustaka Obor Indonesia.
- Sumali. (2003). Reduksi kekuasaan eksekutif di bidang peraturan pengganti undang-undang (Perpu). Universitas Muhammadiyah Malang.
- Sutedi, A. (2008). Hukum pajak dan retribusi daerah. Ghalia Indonesia.
- Syahrani, R. (1999). Rangkuman intisari ilmu hukum. Citra Aditya Bakti.
- Utrecht, E. (1962). Pengantar hukum administrasi negara Indonesia. Ichtiar.
- Wahyono, P. (1984). Guru pinandita. Badan Penerbit Fakultas Ekonomi Universitas Indonesia.
- Warijayati, S. (2018). Memahami dasar ilmu hukum. Prenadamedia Group.
- Yamin, M. (1982). Proklamasi dan konstitusi Republik Indonesia. Ghalia Indonesia.
- Yunas, D. N. (2000). Konsepsi negara hukum. Angkasa Raya Padang.
- Undang-Undang Dasar Negara Republik Indonesia Tahun 1945. Kitab Undang-Undang Hukum Pidana.
- Undang-Undang Republik Indonesia Nomor 8 Tahun 1981 tentang Kitab Undang-Undang Hukum Acara Pidana, Lembaran Negara Tahun 1981 Nomor 76, Tambahan Lembaran Negara Nomor 3209.
- Undang-undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan, Lembaran Negara Tahun 2021 Nomor 246 Tambahan Lembaran Negara Nomor 6736.