

# Rekonstruksi Kebijakan Tarif Pajak Restoran Untuk Mendorong Pertumbuhan Usaha Mikro, Kecil Dan Menengah (UMKM) Dan Ekonomi Daerah Di Provinsi DKI Jakarta = Reconstruction of Restaurant Tax Rate Policy to Encourage Micro, Small and Medium Enterprises (MSMEs) and Regional Economic Growth in DKI Jakarta Province

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## Abstrak

Kebijakan tarif pajak restoran sebesar 10 (sepuluh) persen di DKI Jakarta dirasa kurang mencerminkan kesetaraan diantara para pengusaha makanan dan minuman. Karena dengan pengenaan tarif pajak yang sama untuk setiap jenis usaha makanan dan minuman menyebabkan golongan masyarakat berpendapatan rendah menanggung beban pajak yang sama atau bahkan secara proporsional lebih tinggi dibandingkan dengan golongan masyarakat berpendapatan besar. Penelitian ini akan menganalisis tentang evaluasi kebijakan pajak restoran di DKI Jakarta dengan menggunakan perhitungan C-Efficiency Ratio dan kriteria good tax policy dari aspek economic efficiency. Hasil penelitian menunjukkan bahwa dari perhitungan C-Efficiency Ratio, tingkat efisiensi pemungutan pajak restoran perlu ditingkatkan kembali. Berdasarkan kriteria good tax policy bahwa dalam praktiknya terdapat beberapa asas belum sepenuhnya diaplikasikan dalam pemungutan pajak restoran di DKI Jakarta sehingga diperlukan rekonstruksi kebijakan tarif pajak restoran, salah satunya dapat dibuat dengan model levelling tarif. Dengan levelling tarif diharapkan usaha makanan dan minuman yang selama ini belum terdaftar sebagai objek pajak restoran dapat masuk kedalam sistem pajak restoran sesuai dengan kemampuan yang tercermin dalam peredaran bruto penjualan. Hal ini merupakan salah satu upaya mengoptimalkan penggalan potensi penerimaan pajak restoran di DKI Jakarta.

.....The restaurant tax rate policy of 10 (ten) percent in DKI Jakarta does not reflect equality between food and beverage entrepreneurs. This is because the imposition of the same tax rate for each type of food and beverage business causes low-income groups to bear the same tax burden or even proportionally higher than those with high-income groups. This study will analyze the evaluation of restaurant tax policy in DKI Jakarta using the calculation of the C-Efficiency Ratio and the criteria for good tax policy from the aspect of economic efficiency. The results showed that from the calculation of the C-Efficiency Ratio, the efficiency level of restaurant tax collection needs to be increased again. Based on the criteria of a good tax policy, in practice there are several principles that have not been fully applied in the collection of restaurant taxes in DKI Jakarta, so it is necessary to reconstruct the restaurant tax rate policy, one of which can be made with a rate leveling model. By leveling rates, it is hoped that food and beverage businesses that have not been registered as objects of restaurant tax can enter the restaurant tax system in accordance with their capabilities as reflected in gross sales turnover. This is an effort to optimize the exploration of potential restaurant tax revenues in DKI Jakarta.