

Kontribusi pajak hotel dan restoran DKI Jakarta dalam mendukung realisasi penerimaan daerah

I Gusti Ayu Harini Bagiati Legawa, author

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Abstrak

The background of the study is based on revenue of Tax from Hotel and Restaurant sector as key supporter of successfulness of province revenue of DKI Jakarta. Although realization from year to year experience of improvement, but it is not yet optimized, especially because there is still potency of Hotel and Restaurant Tax in DKI Jakarta which not yet generated better along with growth of hotel business and restaurant.

This Research objective is to explain relation between Tax Hotel and Restaurant with realization province revenue and formulate contribution of Tax Hotel and Restaurant of DKI Jakarta in supporting realization province revenue.

Quantitative Research method pursuant to data province revenue, Hotel and Restaurant Tax, occupancy rate, amount of domestic and foreign guests of year 1999-2003. Model analyze of this research is using correlation coefficient analyze which was then continued with process of regression by using three models.

Conclusion from result of the research seen relationship which significant of Hotel and Restaurant Tax to realization province revenue. Policy of which can gone through to improve province revenue optimally strategy revenue of Hotel and Restaurant Tax is by improving Hotel and Restaurant Tax, because every improvement one million hotel Tax rupiah and restaurant will improve province revenue equal to 41,717 million IDR to duty earnings of area of DKI Jakarta. (Model 1), improving occupancy rate, because every improvement one unit of room occupancy mean to improve Hotel and Restaurant Tax equal to 243,985 million IDR. (Model 2), improving the amount of domestic guests, because every improvement one a thousand domestic guest of restaurant and hotel mean to improve province revenue equal to 83,844 million IDR province revenue. (Model 3).

Formulation of contribution of Tax Hotel and Restaurant of DKI Jakarta in supporting realization province revenue through determination of policy priority scale. The main policy priority is to improve province revenue through Hotel and Restaurant Tax also earn through the make-up of domestic guest because domestic guest variable most influence province revenue, is then caught up by addition of rate occupancy. While foreign guest amount become lowest priority.