

## **CORRELATION ANALYSIS BETWEEN THE IMPROVEMENT TAX WITH TOURISM DEVELOPMENT IN THE LOVINA SINGARAJA AREA (CASE STUDY IN THE BULELENG DISTRICT)**

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### **ABSTRACT**

The purpose of this study is to examine the issue of correlation between the hotel tax increation to the creation of tourism development in the area of Lovina Singaraja. The obstacles to tourism development in the region creating Lovina Singaraja, and the efforts made by the Government of Buleleng in the regional autonomy theory is closely related to the issue of decentralization. Tax Type District/City consists of: Restaurant Tax; Amusement Tax; parking tax; Advertising Tax; Street Lighting Tax, and Decision Tax of Minerals resources Group C. The way of research is the normative assessment of hotel tax from the tourism sector, which emphasis on the secondary data by studying and reviewing the principles of law and rules of positive law derived from literature materials that exist in the legislation and legal provisions, particularly with regard to the analysis of the correlation between the increase in the hotel tax to tourism development in the area of Lovina Singaraja. Juridical of sociological research can be used as a barometer scalpel assessment issues. Based on the form of data used in this study is covering the legal documents and information. Based on the types and sources of data needed, collection techniques used by in-depth interviews and literature. The data were analyzed qualitatively, which describes in the form of descriptive-normative juridical approach. Site selection is done on the grounds of Lovina as one tourism destination, Buleleng regency has potential for tourism destination which relative to rise up to accommodation and services that will impact the amount of room occupancy. From the research, the percentage level of success of the Department of Culture and Tourism of Buleleng in performing its role in accordance with its authority constituted with a view to the successful implementation (realization) of the regulation is tailored to target the tourism sector. In the area of Lovina Singaraja tourism developed grade/level of hotel classification. Tourism businesses grew rapidly and encouragement of Buleleng government. Basically the object and tourist attraction in Buleleng regency quite a lot and varied. However, only concerned with the supply side alone instead of in terms of demand (market). Implemented coordination between relevant agencies including the Buleleng Government involved with other relevant agencies such as: DISPENDA, Department of Culture & Tourism, IHRA and BAPPEDA.

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Keywords: Analysis, Correlation, Lovina, Taxes, Improvement, Construction, Tourism, Singaraja.

### **INTRODUCTION**

Efforts to increase the income from the local revenues itself will lead to a greater local revenue. In this manner, increasing the local revenues is becoming one of the tasks of local government, where such success can not be separated from one of the responsibilities of Revenue Office (DISPENDA) as the executive element of the Local Government in the field of local revenue. Connected with it, Revenue Office is an agency of the regional government which has the authority as an executor in the field of local revenue management, which means that the Revenue Office is in direct contact with local efforts in the field of distribution of income (financial balance), which served as the coordinator of the local financial management, and directly obliged to dig and increase local revenue sources, especially the influx of local revenue (PAD).

According to the Law of the Republic of Indonesia Number 33 of 2004 on Financial Balance between Central and Local Government Article 8 (Pasal 8), it is mentioned that the source of Local Revenue is as follows : a).Results of local revenue; b).Results of local retribution; c).Results of separated management of local wealth, dan d).Other legal Local Revenue.

Local Revenue is consisted of seven means of revenue, that is Hotel Tax, Restaurant Tax, Entertainment tax, Advertisement tax, Street Lighting Tax, Collection and Management of Mining C Tax and Parking Tax. Of seven mentioned tax, the research will focus on Hotel Tax. Hotel tax is a tax imposed on the organization of any lodgings complete with its facilities levied by the District Government (Halim, 2004).

Hotel tax revenue is expected to provide a significant contribution because of the amount of the taxpayer covers all the areas / regions of Buleleng, who manages lodgings which become overnight occupancy for the travellers. Furthermore, according to the Revenue Office (DISPENDA), Department of Culture and Tourism, and PHRA Buleleng Regency, that hotel tax was assessed to contribute to the revenue increase. The variety of marine natural resources in Lovina area is relatively large and boost the financial value of revenue at the Buleleng regency. It has the potential in the of a outstanding panoramic ocean marine park as a leisure media for the tourists who want to do diving and snorkeling, including marine tourism such as spectacle of dolphins at the sea, some of this potential is a commodity that has been developed in areas such as the Lovina Seririt Buleleng.

Based on data of the geographical location, population growth, socio-economic status and society education levels at the Lovina area, it basically have a great influence to the development of livelihood occupied by the residents in the midst of social activity. The fulfillment of public welfare aspects of livelihoods in tourism provide sufficient dominant role for local communities to take

part and meet their needs on an ongoing basis. Economically, marine biological resources has a high potential if it managed from its diversity and marine organism diversity such as dolphins, consumption fish, ornamental fish, shellfish, crustaceans, echinoderms, and so on. It is all a huge potential for development because it is supported by the existence of ecosystems with high productivity. The latest development of coastal land is almost dominant becoming to a tourist attraction, the rampant construction of villas, motels, hotels, restaurants, art shop, automatically support the continuation of the development of socio-economic aspects in the future if Lovina coastal areas being developed continuously. Departing from the above view, the researcher wanted to further analyze the correlation between the increase in the hotel tax to the development of tourism in Singaraja Lovina area.

### **Formulation of Problems**

1. How is the correlation between the increase of hotel tax with the creation of tourism development of Lvina Singaraja area?
2. Is there any obstacles in creating tourism development at Lovina Singaraja area?
3. How are the efforts by the Buleleng Regency Government to handle those obstacles ?

### **RESEARCH METHODS**

#### **Types of Research**

The nature of research is normative, the research emphasis on the secondary data by studying and reviewing the principles of law and rules of positive law derived from literature materials that exist in legislation and legal provisions, particularly those related to the analysis of correlation between the increase in the hotel tax to tourism development in the area of Lovina Singaraja. To bridge the socio-juridical nature of the study can be used as a barometer scalpel assessment issues. Therefore, this study is a combination of empirical legal research and normative legal research. Each study will be used in accordance with its needs.

#### **Forms of Data**

Based on the form of data used in this study are included:

1. Legal documents in the form of literature or library materials that are related to the research conducted .
2. Information , in the form of information obtained from respondents who know the ins and outs of research issues raised .
3. In this study the shaped material used is a legal document that governs the implementation of the hotel tax. These legal documents include the Law. 34 of 2000 on Regional Taxes , Act No. 32 of 2004 on Regional pemerintahan, Law No.33 of 2004 on Financial Balance between Central and Local Government, and several other legal documents relating to the setting of substance in the form of hotel tax and Permendagri PP, and Regulation 3 of 2003 on the hotel tax.

#### **Data Collection Techniques**

Based on the types and sources of data needed, data collection techniques used by in-depth interviews and literature. The data collection techniques in this study that the oral question and answer, the informant is the local government apparatus and the apparatus in DISPENDA Buleleng, data collection techniques can also be done is the recording and collection of primary data and information from relevant agencies such as the District Head of Local Government Law Buleleng, Revenue Office (DISPENDA), Department of Culture and Tourism Buleleng and other agencies associated with this study. Engineering researchers are doing by means of literature inventory of legal documents that are relevant to the research study. Location / place of research that will be taken as the object specified in Buleleng regency administration : Local Government Law Section of Buleleng, Revenue Buleleng, Department of Culture Culture and Tourism Buleleng, BAPPEDA Buleleng, IHRA Buleleng, Kesbangpol and Community Protection Buleleng. Concretely respondents that will be used in researching Implementation Taxes in correlation with the development of tourism in Singaraja Lovina area as many as 45 people, with the following details: Internal Revenue Office ( DISPENDA ) Buleleng Regency ( 9 people ), Department / Agency related ( 6 ) people, Taxpayers ( 15 people ), Society as a hotel and service users are being targeted from the realization of tax policy as many ( 15 people ).

#### **Data Analysis Techniques**

Data analysis techniques in empirical legal research gathered by interviewing informants, especially with regard to the implementation of the hotel tax and the results are then analyzed qualitatively, and then poured in the form of a description that describes the analysis of the correlation between tax Tourism development in Singaraja Lovina area. The data were analyzed qualitatively, which describes in the form of descriptive-normative juridical approach. The analysis is done by examining in greater detail and depth. Phasing analysis is done first by describing the data, and secondly by analyzing the data in depth by using the theory and literature references.

**DISCUSSION OF THE RESULTS OF RESEARCH**

**Correlation between the Hotel Tax Improvement with The Tourism Development In Lovina Singaraja Area**

The simplification of local taxes and levies can be seen from the simplification of the existing local tax amount before and after the Law No. 34 of 2000. The development of the Regional Tax achievement in Buleleng regency within 6 (six) years, has to be determined by the explanation about development of acceptance between the expected target with the realization that achieved in each financial year. Local tax revenue overall budget every year in the period of 5 (five) years are as follows :

TABLE 1  
Targets and Realization of the Local Tax Revenue of Buleleng Regency from 2007 to 2012

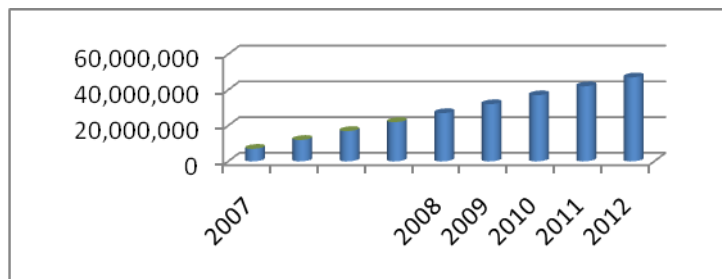
YEAR	TARGETS	REALIZATION	%
2007	18.703.343.631	18.161.941.235.15	98.76
2008	21.697.819.000	21.817.247.583.13	97.53
2009	23.859.383.000	21.290.222.837.73	90.25
2010	24.868.691.000	23.873.719.298.89	106.60
2011	26.787.876.000	33.321.032.531.21	128.36
2012	42.194.809.900	41.196.725.668.86	99.52

Source: Revenue Office of Buleleng Regency

From the table above, we can see the targets and revenue realization of Buleleng Regency from 2007 to 2012 in form of average percentage per year is 98,76%, downgrading in 2008 about 97,53%, In 2009 90,25%, and having a significance development on 2010 about 106,60%, and further significantly in 2011 about 128,36%, but in 2011 significantly downgrades to 99,52%.

According to the table above, each contribution by the hotel tax to the Buleleng Regency Local Revenue along the observation year is the hotel tax with an average contribution per annum (in thousand rupiahs) is as follows; 2007 (2.511.545), 2008 (1.831.815), 2009 (1.719.074), 2010 (2.190.025), 2011 (1.989.068), and 2012 (2.561.984.).

TABLE 2  
Local Revenue Year 2007 – 2012 Graphic



Source: Revenue Office of Buleleng Regency.

At the Lovina Singaraja tourism area, there will be a class / level classification of hotels, from Three Stars Hotel, Bed III Hotel, Bed II Hotel, and Bed I Hotel. From each class hotel group based on the results of the classification, it will be taken a 27% of each class. All sampling process will be carried out by the method of Area / Cluster Sampling (Cluster Staged Sample). To determine the development of hotel tax receipts in Buleleng regency in the past 5 (five) years, it need to be noted that the development of acceptance between the expected target and the realization that achieved in each financial year, it equipped with a classification recapitulation of taxable hotel :

Table 3 (Three Stars Hotel Classification)

HOTEL NAME / CLASSIFICATION	ROOM TOTAL						FACILITY
	Single	Double	Twin	Family	Suite	Total	
1. Alam Anda/Three Stars Village Geretek, Sambirenteng	-	40	-	-	-	-	Rest.Swimming Pool, Diving
2. Sunari/Three Stars Jl.Raya Kalibukbuk	-	67	44	-	9	120	Tennis Cub, Jakusi Ctr House, Gazebo
3. Melka Excelsior Hotel/Three Stars Jl.Raya Kalibukbuk	-	33	18	-	-	51	Spa, Fitness, Rest. Swimming Pool, Laundry Convention Room
4. Mimpi Jungle & Beach Resort/Three Stars Village of Pejarakan, Gerokgak	20	20	-	-	-	40	Bar & Restaurant Swimming Pool Spa & Massage
5. Mimpi Resort Menjangan/Three Stars Banyuwedang, Gerokgak	25	30	-	-	-	55	Bar & Restaurant Swimming Pool Restaurant

Source : Secondary Data Department of Culture and Tourism Buleleng Regency, 2012.

#### Obstacles in Creating Tourism development at the Lovina Singaraja Area

Barriers to the degree of synchronization and harmonization level; regarding the equa legislation. In the present study, the authors found that there is an imbalance between the equal regulation that is a product of the laws of the particular regulation issued by the Government of Buleleng regency. Based on a comparative analysis between Regulation No. 3 of 2003 on Taxes with Regulation No. 11 of 2007 on Fees Permit for Bed Hotel and Cottage in Buleleng Regency, the application required to adjust one another. Based on its substance, the Law No. 11 of 2007 is still relatively new and based on local government and financial balance regulation, that is Law No. 32 of 2004 and Law No. 33 of 2004, while Regulation No. 3 of 2003 is still based on the old rules. Problems like this are deceptively simple but it has implications for the ambiguity of rules, and the application of sanctions imposed. From this picture, it shows the lack synchronization and regulatory disharmony.

Basically, objects and tourist attraction in Buleleng regency are quite a lot and varied. However, it only concerned with the supply alone instead of in terms of demand (market), and intend to prioritize and focus on aspects of the development or maintenance of a coordinated management on a regular basis, so that the continuity and quality of its attraction can not be guaranteed. To face the challenges, there are obstacles encountered, include weakness in terms of marketing, especially marketing to the location, the limited processing managerial ability, management and utilization of tourist products, the tourism skilled human resources and information services are still very limited, the provision of tourism facilities and infrastructure are still inadequate and the lack of the level of awareness among the public to have an active role in the development of tourism.

Connected with the data obtained from the results of the study, grouped then selected according to the quality of its truth. Quality levels of truth expressed in percentage of success of the Department of Culture and Tourism and Revenue Office (DISPENDA), PHRI Buleleng in performing its role in accordance with its authority with the underlying Regulation No. 3 of 2003 on Regional Taxes as a benchmark by seeing the successful implementation (realization) of this regulation tailored with the target taken by the Government of Buleleng regency tourism sector. It would be stated lack of role if the implementation of this regulation is only realized less than 52% only, and will be stated succeed when realized 53% to 72%. And stated quite successful when realized 73% to 92%. Further, it will be considered successful if this legislation has realized over 94%.

Based on the results of observation through interviews and information obtained in the field, the indicators that affect the implementation of the system other than the hotel tax legislation as a legal basis which reflects the juridical elements, also need to know the implementation of hotel business. These indicators are mutually correlated with each other. Here are the details of the views of the parties as respondents:

- 1) Local Government (DISPENDA, Department of Culture & Tourism, PHRI, Regional Planning Board Office, assesses awareness of the law of tax hotel ranged about 68%, a Legal Compliance 83%, 42% of hotel services and the correlation between the legal awareness and level of hotel tax payments compliance as much as 36%. From the figures obtained by the field information data, those 4 (four) indicator was not able to operate properly because of the inequality occurs from each component in the implementation.
- 2) The Hotel ( Hotel Business Owners & Employees / all staff ), tourism hospitality operations come to be one that plays a role in it. The results of the analysis of field data shows that legal consciousness by the hotel business owners as the taxpayers already reached 74 % and can be categorized relatively good, so is the level of legal compliance, which

accounted for 84 % and categorized good, 47 % hotel service still low but according to poll results with other parties, such as Local Governments, Public, and even the hotel itself holds more assessment service indicator, but still can not also boost the criteria, lacking in terms of standardization . Based on the correlation between legal awareness and tax payment compliance rate, it slipped away as too low.

- 3) The public as service users of the hotel business services and as the party whose side being addressed by the hotel policy, would give its opinion on the appreciation in the form of a 69 % legal awareness, legal compliance rate by 74 %, 36 % of hotel services in as much and the correlation between the level of legal awareness and compliance of payment reaches 33 % hotel tax. The contributing parties give their views on the programs, especially the tourism field of hospitality in terms of understanding, the control and its implementation are still undervalued by the public as consumers and policy targeted the hospitality field.

#### Efforts by the Local Government of Buleleng Regency to Overcome Those Obstacles

- 1) The Government of Buleleng Regency coordinates with related institutions (Revenue Office, Department of Culture & Tourism, PHRI and Regional Planning Board Office) to find solutions regarding discrepancies and unsynchronized of Regulation No. 3 of 2003 on Regional Taxes
- 2) If the Government of Buleleng Regency doesn't succeed in the coordination before, the next step that can be taken by the Government of Buleleng is to conduct a review of Regulation (Local Regulation) formed by the alignment of the legal system, principles and theories to create a synchronous local legal product.
- 3) Preparation of a legal product should be guided by the hierarchy of legislation, either vertically or horizontally. Basically lower regulations must not conflict with a higher degree regulations. But as a consequence of the affirmation of the principle of sharing power (separation of powers) between legislative , executive and judicative in the Amendment Manuscript of 1945 Constitution (UUD 1945), the legislative product of this area may be different with the central legislative product ( Except the 1945 Constitution)..

#### CONCLUSION

There is a significant increase in the hotel tax to the development of the tourism sector in the area of Lovina. Tourism businesses grew rapidly thanks to the wisdom and encouragement of government. The visit of tourists, both domestic and foreign countries gradually increased. Tourism businesses in the tourism area of Lovina Singaraja rapidly developed thanks to the wisdom and encouragement of local government of Buleleng, according to the contribution data recapitulation of each component of the hotel tax revenue to the local revenue of Buleleng Regency the annual hotel tax average is ( in thousands of rupiahs ) as follows: Year 2007 (2.511.545) , Year 2008 (1.831.815) , Year 2009 (1.719.074) , Year 2010 (2.190.025) , Year 2011 (1.989.068) , and the year 2012 ( 2.561.984). Basically, objects and tourist attraction in Buleleng regency are quite a lot and varied. However, it only concerned with the supply alone instead of in terms of demand (market). Efforts and measures taken by the Government of Buleleng Regency in the face of discrepancies in the Regulation No. 3 of 2003 on Taxes in correlation with the development of tourism in Singaraja Lovina area is the coordination between relevant agencies with other relevant agencies such as : Revenue Office (DISPENDA), Department of Culture & Tourism, PHRI and Regional Planning Board Office (BAPPEDA).

#### Suggestions

Buleleng regency administration in particular in managing PAD, one of which comes from hotel taxes should be able to take a way out through a policy issued. In order to enable the law properly Regional Government, especially the regulation of all aspects of society in relation to the development of the tourism sector needs to be taken into account and selectively adopted into regulation.

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