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Analysis of the Influence of Restaurant Tax and Hotel Tax on Local Own-Source Revenue in Bandung City

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A R T I C L E I N F O

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A B S T R A C T

This study aims to analyze the effect of Restaurant Tax and Hotel Tax revenues on the Regional Original Revenue (PAD) in Bandung City during the 2021–2023 period. This research applies a quantitative method with an associative approach. Secondary data were obtained from the Regional Revenue Agency (Bapenda), Open Data, and the Ministry of Finance's DJPK portal. The data analysis technique used is multiple linear regression with classical assumption tests. The results show that Restaurant Tax and Hotel Tax revenues simultaneously have a significant effect on PAD. Partially, Restaurant Tax has a stronger influence than Hotel Tax. These findings highlight the importance of optimizing regional tax potential, especially in the tourism sector, to support increased local revenue and fiscal independence.

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INTRODUCTION

Indonesia's national development is founded on the principle of regional autonomy, as stipulated in Law Number 23 of 2014, which grants local governments the authority to independently manage their potential and sources of revenue. In this context,

Regional Original Revenue (PAD) plays a central role as an indicator of a local government's fiscal independence and capacity to fund development and public services. Among the various components of PAD, local taxes are the most strategic and sustainable source. In Bandung City, as a major tourism and culinary hub in West Java, restaurant and hotel taxes hold a significant position due to the rapid growth of the tourism, culinary, and hospitality sectors.

The development of PAD, restaurant tax, and hotel tax revenues in Bandung City during the post-COVID-19 pandemic period is shown in the table below.

Tabel 1. Trends in PAD, Restaurant Tax, and Hotel Tax in Bandung City (2021–2023)

Year	PAD	Restaurant Tax	Hotel Tax
2021	Rp. 2.195.970.000.000,-	Rp. 208.580.295.307,-	Rp. 163.856.465.266,-
2022	Rp. 2.754.480.000.000,-	Rp. 335.177.090.083,-	Rp. 327.620.584.537,-
2023	Rp. 2.934.900.000.000,-	Rp. 369.158.404.606,-	Rp. 391.209.042.397,-

Sumber: DJPK Ministry of Finance & Open Data Bandung City (2024)

These data show that Bandung City's Regional Original Revenue consistently increased from Rp 2.19 trillion in 2021 to Rp 2.93 trillion in 2023. This increase aligns with the growth trend of restaurant and hotel taxes, which each rose by more than 75% over the three-year period. This confirms that both types of taxes make a strategic contribution to Regional Original Revenue, particularly during the post-pandemic economic recovery phase.

Previous studies have shown varied results regarding the contribution of restaurant and hotel taxes to PAD. Surjono et al. (2021) found that local taxes, specifically from the restaurant and hotel sectors, have a significant effect on PAD in regencies and cities in West Java. Similarly, Agustian (2023) confirmed a simultaneous effect of restaurant and hotel taxes on PAD in Cianjur Regency. However, other studies have shown different results. Suwarsa and Hasibuan (2021) stated that restaurant and hotel taxes do not have a significant effect on PAD in Padangsidempuan City. Meanwhile, Sofwan, Iqbal, and Ramadhan (2021) concluded that in Bandung City, restaurant tax had a significant effect, but hotel tax did not, even though both had a simultaneous effect. This difference in results indicates that the contribution of restaurant and hotel taxes is highly influenced by local economic characteristics, collection effectiveness, and taxpayer compliance levels.

This study focuses on the analysis of the post-COVID-19 pandemic period (2021–2023) in Bandung City, when the tourism and culinary sectors experienced a significant recovery. Most previous research examined the pre-pandemic

period or different regions, so few have highlighted the dynamics of restaurant and hotel tax revenues in the context of regional economic recovery. In addition, this study also raises the issue of relatively low taxpayer compliance—restaurant tax compliance was only 60% and hotel tax was 70% in 2022—as a crucial challenge affecting PAD optimization. This article thus attempts to fill a research gap by emphasizing the interaction between restaurant tax revenue, hotel tax revenue, and taxpayer compliance in relation to the increase in Bandung City's PAD.

The foundation of this research is the theory of local taxation, which states that taxes are one of the main sources of PAD. Restaurant tax, levied on the provision of food and beverages, and hotel tax, levied on accommodation services, logically contribute to an increase in PAD. The higher the revenue from these two sectors, the greater their contribution to PAD. Based on previous research, although the results vary, most studies show an effect, whether partial or simultaneous. Therefore, this study assumes that restaurant and hotel tax revenues in Bandung City tend to have a positive effect on increasing PAD.

Based on this foundation, the study focuses on testing the relationship between restaurant tax, hotel tax, and PAD in Bandung City. The main problem examined is the extent to which these two types of local taxes can contribute to regional fiscal independence. To this end, the research hypothesis is formulated that restaurant tax and hotel tax, both partially and simultaneously, have a positive effect on Bandung City's PAD.

The purpose of this article is to empirically analyze the effect of restaurant and hotel taxes on Bandung City's PAD, and to provide a more comprehensive understanding of how the optimization of these two types of taxes can strengthen regional fiscal independence. This research is expected to contribute to the theoretical literature on local taxation as well as provide practical recommendations for the Bandung City government in formulating more effective and sustainable tax policies.

LITERATURE REVIEW

This section discusses five core theoretical frameworks that underpin the relationship between local consumption-based taxes (restaurant and hotel taxes) and regional fiscal autonomy.

1. Fiscal Decentralization Theory

Fiscal decentralization theory posits that transferring revenue-raising powers and expenditure responsibilities from central to local governments enhances public sector efficiency, policy responsiveness, and local economic development (Oates, 1999). In the context of Indonesian local governance, fiscal decentralization grants local authorities the mandate to collect self-generated revenues to reduce dependency on central government transfers. A higher reliance on local revenue sources, such as regional taxes, strengthens local fiscal capacity and allows municipalities to align public spending with local priorities.

2. Local Taxation and Public Finance Theory
According to public finance theory, taxation serves as the primary instrument for public resource mobilization, wealth redistribution, and economic stabilization (Musgrave & Musgrave, 1989). Local taxation theory extends this principle by emphasizing that local tax bases should be relatively stable, immobile, and closely linked to local economic activity. Taxes levied on consumption, such as local sales taxes on hospitality and food services, provide continuous revenue streams that scale with economic growth and tourist activities within the municipality.

3. Theory of Consumption Tax
The theory of indirect consumption taxation suggests that taxes imposed on consumer goods and services are passed on to end-consumers at the point of sale (Prakken et al., 1991). In urban service economies, restaurant dining and hotel accommodation are subject to ad valorem consumption taxes. Because demand for leisure, dining, and lodging services generally grows alongside disposable income and tourism inflows, tax revenues from these sectors expand dynamically with local commercial transactions.

4. Tax Compliance Theory
Tax compliance theory examines the behavioral mechanisms determining whether taxpayers accurately report and fulfill their tax obligations (Allingham & Sandmo, 1972). The framework highlights that tax revenue realization depends on perceived detection risks, administrative enforcement, and compliance costs. In the local tax domain, particularly for hotel and restaurant operators who act as withholding agents, strengthening tax administration systems and audit supervision directly improves actual revenue realization against potential tax capacity.

5. Fiscal Independence Theory
Fiscal independence theory measures a local government's ability to finance its operational expenditures and public services through its own regional revenue (PAD) without over-relying on central grants or external debt (De Mello, 2000). High levels of fiscal independence reflect strong municipal governance, a resilient local business base, and effective revenue collection mechanisms. Optimizing high-potential local tax sources, such as hotel and restaurant taxes, directly enhances a city's self-financing capacity and long-term fiscal sustainability.

RESEARCH METHOD

This study employed a quantitative method with an associative approach to determine the effect of restaurant and hotel tax revenues on the Regional Original Revenue (PAD) of Bandung City. The research was focused on Bandung City, using secondary data on the realization of restaurant tax, hotel tax, and PAD revenues. This data was obtained from the Regional Revenue Agency (Bapenda), the Regional Financial and Asset Agency (BKAD), and the APBD Data Portal of

the Ministry of Finance's DJPK. The study period was set for three years, from 2021 to 2023, and utilized a purposive sampling technique.

The research variables consisted of restaurant tax (X1) and hotel tax (X2) as the independent variables, and Regional Original Revenue (Y) as the dependent variable. The operationalization of these variables is shown in Table 2 below.

Tabel 2. Variable Operationalization

Variable	**Definition/Concept**	**Indicator**	**Scale**
Restaurant Tax (X_1)	According to Article 34 of Bandung City Regulation No. 1 of 2021, Restaurant Tax is a tax on services provided by a restaurant. This includes food and/or beverage services for a fee, including catering.	Realization of restaurant tax	Rasio
Hotel Tax (X_2)	According to Article 29 of Bandung City Regulation No. 1 of 2021, Hotel Tax is a tax on services provided by a hotel. This includes lodging or similar establishments, such as guesthouses and inns, that provide lodging services for a fee.	Realization of hotel tax	Rasio
Regional Original Revenue (Y)	Regional Original Revenue (PAD) is revenue that a local government obtains from various sources within its own territory. These sources reflect the local economic potential, such as local taxes, retribution, results from separated regional wealth management, and other legitimate original revenues.	Realization of Regional Original Revenue	Rasio

Data analysis was carried out in two stages. First, a descriptive analysis was used to describe the development of restaurant tax, hotel tax, and PAD in Bandung City. Second, a multiple linear regression analysis was used to determine the effect of restaurant and hotel taxes on PAD. Classical assumption tests were applied to ensure the model's viability. Hypothesis testing was performed using the F-test to examine the simultaneous effect and the t-test to assess the partial effect. The significance level used was 5%, with the model's strength measured by the coefficient of determination (R^2).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistical analysis was conducted using SPSS, and the results are presented in Table 3

Tabel 3. Descriptive Statistical Analysis Results

Variabel	N	Mean	Minimum	Maximum	Std. Deviation
Pajak Restoran (X_1)	36	16114619860922.2230	162246546550.00	369158404606600.00	9960300727678.13700
Pajak Hotel (X_2)	36	2451748028452.7780	299603347900.00	420475239530 0.00	1061502270798.19480
PAD (Y)	36	127276277651301.7300	107247290640 00.00	293988490033300.00	84825656103842.16000
Valid N (listwise)	36				

Source: IBM SPSS Statistics 26 data processing, 2025

Based on the descriptive analysis of 36 observations, the Regional Original Revenue (PAD) variable showed a minimum value of Rp 107.25 billion and a maximum of Rp 29.39 trillion, with an average of Rp 12.73 trillion and a standard deviation of Rp 848.26 billion. Restaurant Tax had a minimum value of Rp 16.22 billion and a maximum of Rp 369.16 billion, with an average of Rp 161.15 billion and a standard deviation of Rp 99.60 billion. Its contribution to PAD ranged from 0.15% to 1.26%. Meanwhile, Hotel Tax recorded a minimum value of Rp 2.99 billion and a maximum of Rp 42.05 billion, with an average of Rp 24.52 billion and a standard deviation of Rp 1.06 billion. Its contribution to PAD was relatively small, ranging from 0.03% to 0.14%.

Regression Analysis

Before conducting the regression analysis, classical assumption tests were performed, yielding the following results;

1. The Normality Test indicated that the study had a normal distribution, as the resulting probability value was 0.119, which is greater than 0.05.
2. The Heteroscedasticity Test showed that the Spearman's rho significance values for both Restaurant Tax (0.496) and Hotel Tax (0.296) were greater than 0.05. This indicates that the model is free from heteroscedasticity and satisfies the assumption of homoscedasticity.
3. The Autocorrelation Test produced a Durbin-Watson (DW) value of 1.983, which falls within the ideal range of 1.5–2.5. Therefore, the regression model is free from autocorrelation and meets the classical assumption.
4. The Multicollinearity Test confirmed that all independent variables had a tolerance value greater than 0.746 and a VIF value less than 10,

meaning the regression model is free from multicollinearity and is suitable for use.

Based on the calculations in Table 4, the regression equation is as follows;

$$\boldsymbol{Y = 0,013 + 1,046X_1 + 0,033X_2 + \varepsilon}$$

The interpretation of the equation's results is as follows:

1. The constant value of 0.013 indicates that if both Restaurant Tax and Hotel Tax are zero, the Regional Original Revenue (PAD) would still have a value of 0.013 units.
2. The Restaurant Tax coefficient is 1.046, which means that for every 1% increase in Restaurant Tax, the PAD will increase by 1.046 units, assuming Hotel Tax remains constant. This result is significant at α = 5%, making Restaurant Tax the most dominant variable in the model.
3. The Hotel Tax coefficient is 0.033, indicating that every 1% increase in Hotel Tax will raise the PAD by 0.033 units, assuming Restaurant Tax remains constant. This value is significant at α = 5%, showing that Hotel Tax plays an important role in increasing Regional Original Revenue.

Coefficient of Determination

Tabel 4. Coefficient of Determination

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.909[a]	.826	.816	.41601
a. Predictors: (Constant), Pajak Hitel, Pajak Restoran				
b. Dependent Variable: PAD				

Source: SPSS 26 output, 2025

Based on Table 5, the coefficient of determination (R2) value of 0.826 indicates that the variation in Regional Original Revenue (PAD) can be explained by Restaurant Tax and Hotel Tax by 82.6%. The remaining 17.4% is influenced by other factors outside of the model.

Hypothesis Testing

Based on the data processing results from Table 4, the following results were obtained from the partial tests;

1. Restaurant Tax has a positive and significant effect on Regional Original Revenue in Bandung City. The t-statistic value is 1.046, with a significance of 0.000, which is less than 0.05.
2. Hotel Tax has a positive but not significant effect on Regional Original Revenue in Bandung City. The t-statistic value is 0.033, with a significance of 0.422, which is greater than 0.05.
3. The F-statistic value from the analysis is 78.521, with a significance of 0.000, which is less than 0.05. This result shows that the Hotel Tax and Restaurant Tax variables contribute significantly to the variation in Regional Original Revenue when considered together. Therefore, the hypothesis that both tax types collectively play a role in increasing Regional Original Revenue is accepted.

The Influence of Restaurant Tax Revenue on Bandung City's Regional Original Revenue

The analysis results show that restaurant tax has a significant effect on Bandung City's Regional Original Revenue (PAD). The regression coefficient value of 1.046 with a significance of 0.000 (< 0.05) and a t-statistic of 10.393 demonstrates that every increase in restaurant tax substantially boosts PAD. The high standardized beta value (0.873) indicates that restaurant tax's contribution is highly dominant compared to other variables. This confirms that the restaurant sector is a critical engine for regional revenue, given the growing culinary potential and urban lifestyle in Bandung City. This finding is consistent with research by Situmorang (2019) in Medan and Permadi & Asalam (2022) in Brebes, which also confirmed the significant role of restaurant tax on PAD, and aligns with the findings of Sofwan, Iqbal, and Ramadhan (2021), which specifically focused on Bandung. Therefore, optimizing the restaurant sector through supervision, expanding the tax base, and improving taxpayer compliance can be an effective strategy to strengthen Bandung City's fiscal independence.

The Influence of Hotel Tax Revenue on Bandung City's Regional Original Revenue

In contrast to restaurant tax, the research shows that hotel tax does not have a significant effect on PAD. The regression coefficient value of 0.033 with a significance of 0.422 (> 0.05) and a t-statistic of 0.812 indicates that the contribution of hotel tax is relatively small. The low beta (0.068) suggests a non-dominant influence, which could be due to structural factors such as the limited scale of hotel businesses, fluctuating occupancy rates, and weaknesses in tax management and collection. However, this sector still holds potential that can be maximized through business development, improved services, and strengthened tax oversight. This finding is consistent with research by Siregar (2020) in Padangsidempuan and Wulandari & Kartika (2021) in Central Java, which also stated that hotel tax, in a partial sense, does not make a significant contribution to PAD. Similar results are also supported by Biringkanae and Tammu (2021) in Tana Toraja Regency. Thus, although its contribution is still limited, the hotel sector can be directed to become a more optimal tax source if supported by more effective tourism development policies and stricter fiscal oversight.

The Influence of Restaurant Tax and Hotel Tax Revenue on Bandung City's Regional Original Revenue

When analyzed simultaneously, restaurant and hotel taxes together prove to have a significant effect on PAD. The F-test results show a value of 78.521 with a significance of 0.000 (< 0.05), meaning that both independent variables together are capable of explaining the variation in PAD in a convincing manner. The coefficient of determination (R2) value of 0.826 indicates that 82.6% of the variation in PAD can be explained by restaurant and hotel taxes, while the remaining 17.4% is influenced by other factors outside the model. The adjusted R2 of 0.816 reinforces the model's reliability, even when accounting for the number of variables and observations. This finding confirms that even though hotel tax is not significant partially, its presence still supports the contribution of restaurant tax to increasing PAD. This is consistent with research by Permadi &

Asalam (2022) in Brebes, which found a simultaneous effect of restaurant, hotel, and entertainment taxes on PAD, and supports Siregar (2020) in Padangsidempuan, who also found a simultaneous effect even though the partial effect was inconsistent. Thus, the revenue from restaurant and hotel taxes together plays a crucial role in Bandung City's fiscal independence, with the restaurant sector as the main driver, while still requiring support from the hotel sector, whose potential can be optimized.

CONCLUSION

Based on this study, it can be concluded that restaurant tax has a significant role in increasing Bandung City's Regional Original Revenue (PAD). This indicates that the restaurant sector is a key pillar for strengthening regional fiscal independence.

On the other hand, hotel tax does not show a significant partial effect, which means its contribution is still limited and not yet a major supporter of PAD. However, when analyzed together, restaurant tax and hotel tax have a strong and significant effect on PAD. Their combined contribution can explain more than 80% of the variation in regional revenue. This finding reinforces the strategic role of the restaurant and hotel sectors, especially when managed in an integrated way within the framework of tourism and services, in increasing regional revenue.

The results of this study not only confirm the hypothesis that both types of taxes have an effect on PAD but also highlight that the dominant influence comes from the restaurant sector. For future research, it is suggested to expand the analysis by including other variables such as entertainment tax, parking tax, or Land and Building Tax (PBB-P2) to gain a more comprehensive understanding of the determinants of PAD. This will open up room for more adaptive policies in optimizing regional revenue.

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