

# Article

by SusetyoDidik

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# DETERMINANTS OF TAX REVENUE: AN ANALYSIS USING PANEL DATA

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## Abstract: <sup>10</sup>

**Purpose:** <sup>10</sup> This study aims to assess the Factors Influencing <sup>10</sup> the Local Tax Revenue Cities in South Sumatra province by using the data pane 4 <sup>10</sup> Cities in South Sumatra Province of the year 2008-201.

**Methods:** The analytical method used is descriptive analysis and data panel regression analysis with Random Effects Model (REM).

**Results:** Results from this study were (1) Number of Hotels, Number of Restaurants, Dan Gross Regional Domestic Product (GRDP) Positively And Significant Against Local Tax Revenue Cities in South Sumatra province.; (2) Overall variation of the variable Number of Hotel, Restaurant Number and Gross Domestic Product (GDP) can explain the local tax revenue in the Cities of South Sumatra Province amounted to 89.7 percent.

**Conclusion and Relevance:** <sup>12</sup> The results showed that the number of hotels and restaurants <sup>12</sup> positive and a <sup>12</sup> significant effect <sup>12</sup> on Tax Revenue, and therefore suggested to the government to encourage investment growth of restaurants and hotels in order to increase local tax revenue.

**Keywords:** Local Tax Revenue, Number of Hotel, Number of Restaurants, and Gross Regional Domestic Product (GRDP).

**JEL :** H7, H71

## 1. Introduction

South Sumatra Province, is composed of 13 districts and four cities,

namely Ogan <sup>11</sup>Ulu, OganOganlir, MuaraEnim, Lahat, Musi Rawas, Banyuasin, Banyuasin, OKU Selatan,

East OKU, Ogan Ilir, Empat Lawang, PALI, and North Musi Rawas. While the town in the province of South Sumatra, namely Palembang, Prabumulih, Pagaram, and LubukLinggau. In this study, only the urban areas which will be examined, because there is lots of Hotels and Restaurants, is merely the cities.

Palembang city at this time has become a metropolis, the construction was done, ranging from the construction of flyovers, underpasses, highways, LRT, Musi Bridge IV and VI, as well as others. The construction financing mainly at the expense of the central government that is out of the state budget, but there are also such development financed by the regional government are derived from the budget.

Prabumulih in the stage of building, including the widening of the road Sudirman which cost about 105 billion, river normalization Kelekar that require funds amounting to 140 billion, the construction of Flyover Patih Galuh who require funds amounting to 170 billion (<http://tribunsumsel.com>, November 2018). The fund needs

billions must be supported by a Local Tax which was also great.

Pagaralam city is also one city in the province of South Sumatra. At this time the city Pagaram carry out the construction, such as building a facility in tourism and lodging wistawan, Sports Hall (GOR), Rusunawa, as well as repairing bridges and roads. To realize development and the improvement of course requires a lot of fund, the source of the funds come from the PAD, which is the biggest contributor comes from the Regional Tax.

The next town is Lubuk Linggau. At this time, the town of Lubuk Linggau move the wheels of development, such as infrastructure development, trade, health, and pariwisata. One development that is being done at the moment is the construction of large and majestic mosques, namely Masjid As Salam. Market infrastructure development such as Magic and Pasar Simpang Bukit Crockery. Development of the tourism sector, which beautify and equip facilities like Bukit Magic attractions, Kampung Colors, Niagara Temam, and so forth.

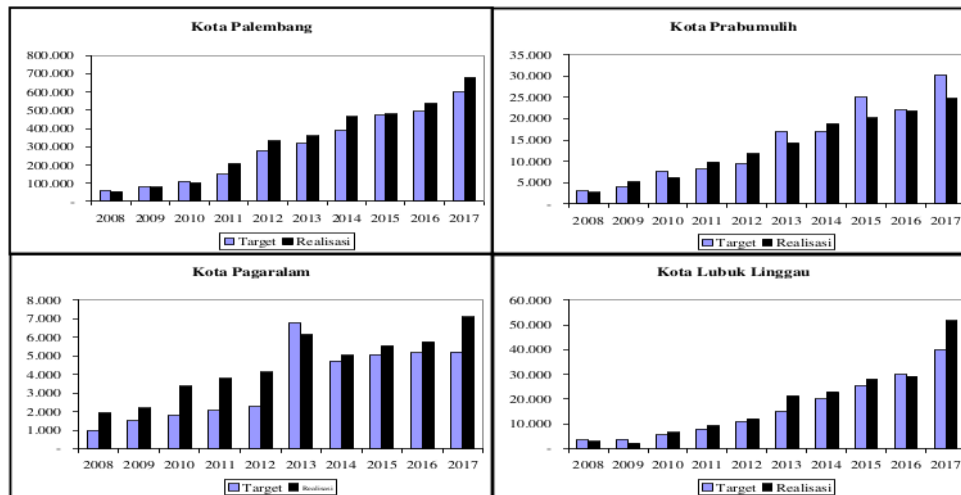


Figure 1 Target and Realization of Local Tax Cities in South Sumatra Province

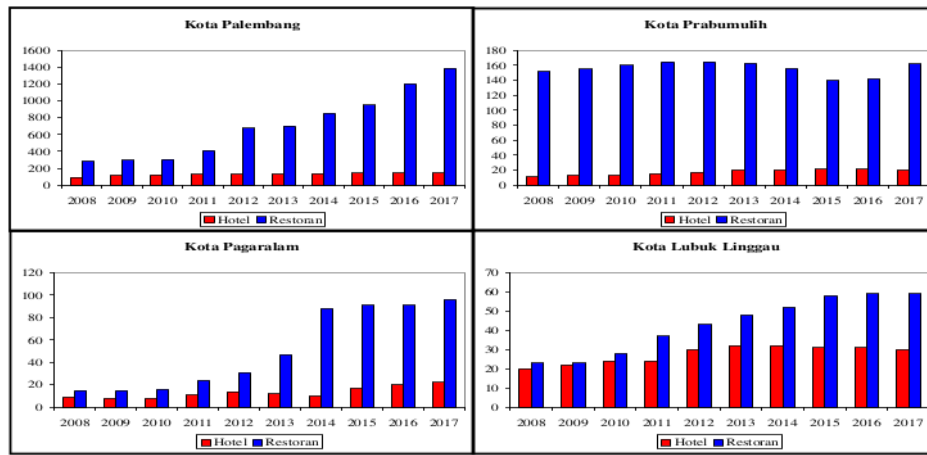
Source: Central Bureau of Statistics, 2018

Based on Figure 1, it was explained that the target level of Local Taxes in the city of Palembang, Prabumulih, Pagaralam, and LubukLinggau for the period 2008-2017 is always increased, but the realization of the achievement fluctuated quite diverse.

Hotel tax and restaurant tax is 2 (two) Regional Tax-forming component in addition to other taxes. The size of the hotel and restaurant tax, depends on how much the number of hotels and restaurants, with countless number of hotels and restaurants will also affect how much tax the hotel and restaurant taxes to be generated. Further large-small hotel tax and restaurant tax also affects the Local

Tax, it suggests that the number of hotel<sup>5</sup> and the number of restaurants also have an impact on tax revenue of Regions. The number of hotel and restaurant in each city is different, especially for the city of Palembang, the number of hotel and restaurant are growing quite rapidly, so is the town Pagaralam, growth was quite good, but for the town Prabumulih growth Hotel and The restaurant experience ups - surut, while the town of LubukLinggau Her hotel development is also experiencing ups and downs, but the development of the restaurant is quite good.

The number of hotels and the number of Spanish in each town in the province of South Sumatra, can be described as in Figure 2 below:



**Figure 2 Number of Hotels and Restaurants in Cities in South Sumatra Province**  
*Source: Central Bureau of Statistics, 2018*

Some researchers have been conducting research on the factors that influence the Local Tax, but there is still no agreement among researchers, what factors are actually affecting the Local Taxes, and whether these factors significantly influence the Local Taxes, such as research Djupiansyah (2014), explains that the GDP, the number of tourists, the number of hotels, and the number of people significantly influence the Local Tax Revenue. Aditia et. al. (2014), explains that the GDP, population, the number of tourists, the number of hotels, number of restaurants a significant effect on Local Taxes. Arshad (2016), to get the result that the number of inhabitants, the GDP, the number of hotel and restaurant sum significantly influence the Local Tax.

Anatoly (2016), explains that the GDP and the population and the

number of restaurants a significant effect on Local Taxes, while inflation is not signifikan terhadap Local Tax. Anggit (2016), explains that the number of tourists, the number of hotels, and the number of restaurants a significant effect on the Regional Tax revenues, whereas no significant industrial quantities. Yohanet. al. (2016), explains that the population and the GDP positive and significant impact on the acceptance of Local Taxes and inflation has a negative effect on tax revenue of Regions.

Deviani (2016), explains that the GDP, the number of visitor attractions, the number of hotels and the number of restaurants significant positive effect on Local Taxes, while the variable inflation and population density significant negative effect on the Local Tax. Deden (2017), explains that the hotel tax and entertainment tax

has a significant influence in a positive direction to the local tax revenue. Zainul and Ronny (2017) explains that: Hotel Tax restaurant and amusement tax has a positive and significant impact on regional revenue.

Denny et. al. (2018), explains that the number of inhabitants, the GDP and inflation is positive and significant impact on the acceptance of Local Tax. Nabila and Herrera (2018), get results: (1) did not find any significant positive effect on the increase in hotel tax revenue Medan Kota area, and (2) hotel tax collections significant effect on the increase in local revenues of Medan.

Based on some research results mentioned above, it can be explained that many factors can affect the tax revenue of Regions, among others: the GDP, hotel tax, restaurant tax, entertainment tax, the rate of inflation, population, the number of tourists, the number of hotels, number of restaurants and trade license number.

## 2. Literature Review

Neway G.et. al. (2018), Determinants of Tax Revenue in Ethiopia. The purpose of this study was to identify the determinants of tax revenue in Ethiopia using variable data and some secondary regression model using OLS. Quantitative research methods using time series data for the years 1999-2016. Descriptive statistics and econometrics are used to analyze and present data collected from instances concerned. The findings of this study

revealed that: the industrial sector, the GDP, per capita income and trade openness positive and significant impact on tax revenue. While the agricultural sector to GDP and annual inflation significant and negative impact on tax revenue.

Corrado P. and Alberto Z. (2013), The Determinants of Local Tax Reform Under Setting: Evidence From The Italian Municipal Property Tax. This study examines the determinants of tax regulation by local governments. In particular, the focus is on city property taxes on real estate in Italy in 2012. Using cross-sectional data sets in all the cities of Italy. This study shows that the profile of the institutional reforms significantly influence city government tax.

Feiyang C. (2017), Local Tax Scale and Its Economic Effects in China. As an important part of local revenue, local tax scale will have an impact on the local economy. This paper takes 343 cities in China as the research object, make an empirical study on the impact of local taxes on economic growth. From the perspective of regional development, local taxes have a significant effect on economic growth.

John et. al. (2016), Regional Economic Integration and Tax Revenue: East African Community. Empirical research has been able to determine whether regional integration improves or inhibits the mobilization of tax. The data used for the 1980-2014 period in order to estimate the tax



models. The results of the study explained that regional integration has a significant impact on tax revenues

AG Clouds and A. Hannan (2014), *The Determinants of Tax Evasion in Pakistan: A Case Study of Southern Punjab*. The purpose of this study was to investigate the determining factors (causes) of tax evasion in Pakistan from the standpoint of taxpayers and tax. In order to record a good view of the taxpayer and the tax collector the author has collected data from 150 respondents through questionnaires. Data were analyzed through statistical techniques. Research shows that six major cause of unproductive expenditure / misuse of funds in tax collection, which is the culture of anti tax, tax administration is corrupt, high tax rates, the tax system is complex, amnesty and incentive for the taxpayer.

Bismark A. and Dominic D. (2016), *Determinants of Tax Evasion: Empirical Evidence from Ghana*. The purpose of this study was to investigate the factors that adversely tax evasion in Ghana. In coming out with such factors, this study used multiple regression and factor analysis techniques. The empirical results obtained from the analysis revealed that the taxation and fiscal factors, demography, administration and economy are the main factors that have a significant effect on tax evasion.

USA entelaLiambi V. and P. (2014), *Tax Revenue - The Determinant Factors- The Case of*

Albania. The purpose of this paper is to analyze the factors that reduce tax revenues collected by the government. The variables considered are GDP, inflation, income taxes, unemployment and imports. Sources of data obtained from the Ministry of Finance, INSTAT, World Bank, and others. Research shows that GDP, inflation, income taxes, unemployment and imports a significant effect on local taxes.

Jaime V. and Anabel Z. (2017), *Tax Effort of Local Governments and its Determinants: The Spanish Case*. The purpose of this study to analyze the efforts of local taxes and decisive. Results showed enough of Local Government is responsible for the collection of taxes on average between 72-85 percent, although most of the local governments could increase tax effort and a more intensive use, as well as improving the efficiency of tax collection.

Fasina HT (2016), *An Empirical Investigation of the Determinants of Value Added Tax (VAT) in South Western Nigeria*. This study examines the determinants of the Value Added Tax (VAT) in Western Nigeria and its impact on state revenues. Panel method used to time during the ten (10) years, using a random sampling method, so that as many as 356 samples used for research that VAT responden. Hasil positive and significant impact on state revenues, increased industrialization led to an increase in VAT, but the negative effect

of population significantly to the VAT revenue.

Gulcin T. (2017), The Effect Of Economic Growth And Direct Taxes On Tax Burden In OECD Countries. The purpose of this study was to analyze the effect of economic growth and a direct tax on the tax burden in OECD countries from 2008 to 2014. Among the variables used in this study, among others: economic growth is

### 3.Method

This study examines the factors that influence the Local Tax, among others Number of Hotel, Number of Restaurants, and GDP in the towns in the province of South Sumatra, namely Palembang, Prabumulih, Pagaralam, and LubukLinggau. Meanwhile, data on Local Taxes, Total Hotel, Number

associated with an annual growth rate of GDP. Direct taxes paid directly by the taxpayer individual or entity, including the real property tax, personal property tax, income tax or a tax on assets. The tax burden is defined as the ratio of tax revenue to GDP and refers to compulsory transfers to the central government. Panel regression methods were used to analyze the relationship between variables.

of Restaurants, and GRDP period 2008-2017.

Based on previous research, with a wide range of economic and social variables tax revenue. So research trying to integrate these variables in the model equation as follows:

$$PTID\ exists = \alpha + \beta_1 JHit + \beta_2 JRit + \beta_3 PDRBit + eit$$

Information:

$PD$  = Local Tax  
 $\alpha$  = Constant value  
 $\beta_1 - \beta_3$  = Coefficient of regression  
 $JH$  = Number of Hotels  
 $JR$  = Number of Restaurants  
 $GRDP$  = Gross Regional Domestic Product  
 $i$  = Regions  
 $t$  = Year  
 $e$  = error Term

There are Several types of models that can be estimated with panel data. However, the most common are Pooled

Regression models, models Random effects Fixed Effects models. To decide on the models to estimate, we



performed the test Breusch -Pagan Lagrange multiply (LM) for random effects, the Hausman test to choice if using fixed or random effect model and the test of heteroscedasticity. The Hausman test is a useful device for

Determining the specification of the common effects models. The other essential ingredient for the test is the covariance matrix of the difference vector  $[b-\beta]$  (Greene, 2012).

#### 4. Results

The final selection of the model in this study are based on Chow Test, Hausman Test and Lagrange Multiplier Test (LM), which indicates that there are differences in the respective test results. Determining the best model is determined from the results of statistical tests, in general statistical tests show that a good model of statistical analysis results is *Random effect model*.

**Table 4.8** 17  
**Regression Estimation Results Using Random Effect Model**

variable	coefficient	Std. Error	t-Statistic	Prob.
C	11.42121	2.837927	4.024490	0.0003
LNJH?	0.942515	0.191669	4.917419	0.0000
LNJR?	0.275256	0.098406	2.797146	0.0082
LNPDRB?	0.343870	0.165873	2.073091	0.0454
Random Effects (Cross)				
_PALEMBANG - C	-0.037854			
_PRABUMULIH - C	-0.007458			
_PAGARALAM - C	-0.001130			
_LUBUKLINGGAU-C	0.046442			
Effects Specification				
			SD	Rho
Cross-section random			0.094283	0.0322
idiosyncratic random			0.516908	0.9678
weighted Statistics				
R-squared	0.897279	Mean dependent var		20.52350
Adjusted R-squared	0.888719	SD dependent var		1.548239
SE of regression	0.516473	Sum squared resid		9.602811

F-statistic	104.8218	Durbin-Watson stat	0.354445
Prob (F-statistic)	0.000000		
unweighted Statistics			
R-squared	0.916552	Mean dependent var	23.69281
Sum squared resid	9.748887	Durbin-Watson stat	0.349134

Source: Processed Data, 2019

Based on the results of the regression equation above can be analyzed the effect of each independent variable on the dependen. Variabel number of hotels, number of restaurants and tax positive effect on local taxes.

$$LNPD = 11.42121 + 0.942515LNJH + 0.275256LNJR + 0.343870LNPD RB$$

#### **Effect of Total Hotel Against Local Tax**

The estimation results indicate that the number of hotel positive and significant effect on tax revenue affluent. In general, this means that any increase in the number of hotels will significantly increase tax revenues affluent. Taxes are part of the Local Taxes are included in the city tax. Because District / City is an autonomous region, which is given greater authority to seek funding from the existing potentials in the region. Then local governments are trying to increase local revenue to be able to fund regional governance and development. In order for an increase in local revenue, then the government is trying to increase its revenue from Local Tax, Hotel Tax is included.

The results are consistent with research conducted by Aditia et. al. (2014), Djupiansyah (2014), Arshad (2016), Anggit (2016), Deviani (2016),

the number of hotels has a positive and significant influence on the realization of the acquisition of Local Tax. In contrast to this, Jaime & Anabel (2017) found that the Tax Effort of an increasing number of hotels and restaurants do not have a significant impact on the increase in local tax revenue.

#### **Effect of Number of Restaurants on Local Taxes**

The results showed that the number of restaurants has positive influence on local tax revenue. In general the case this could mean that any increase in the number of restaurants will directly affect the area will increase tax revenues. This condition is due to the number of restaurants is a component of the restaurant tax, the more the number of restaurants that will encourage the tax revenue derived from the tax area restaurants.

This is regulated in Government Regulation No. 28 of 2009 Section 3 explained that the subject of the tax are individuals or entities that make payments to the restaurant /bistro, cafe, bar and the like, while the restaurant tax required by Regulation No. 28 of 2009 Section 4 explained that the taxpayer is an individual or entity that is seeking restaurants /restaurants, cafes, bars and the like. In simple terms the subject of tax is that consumers enjoy and pay for services provided by the restaurant business. Meanwhile, the taxpayer is the restaurant business, namely the individual or entity in any form of y in the company or work environment do business in a restaurant. Thus the subject of taxes and taxpayer in the tax is not the same restaurant.

## 5. Conclusion and Recommendation

### Conclusion

- 1) Together Number of Hotel, Restaurant Number and Gross Domestic Product (GDP) significantly affects the local tax revenue in the cities of South Sumatra Province.
- 2) Partially Number of Hotel, Restaurant Number and Gross

### References

Domestic Product (GDP) positive and significant impact on local tax revenues in the cities of South Sumatra Province.

- 3) In coefficient R2 shows that the variation of the variable Number of Hotel, Restaurant Number and Gross Domestic Product (GDP) can explain the local tax revenue in the cities of South Sumatra Province amounted to 89.7 percent.

### Recommendation

- 1) The results showed that the number of hotels and restaurants positive and a significant effect on Tax Revenue, and therefore suggested to the government to encourage investment growth of restaurants and hotels in order to increase local tax revenue.
- 2) In addition to encouraging investment growth of hotels and restaurants is expected the government tried to improve the distribution of hotel and restaurant trade and an increase in the GDP in all sectors of the economy in order to trigger the growth of local tax revenue.

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