Mapping and Analysis of Bangka's Local Tax Potential

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Abstract
Purpose: The aim of this research is to compile data on the potential tax of hotels, restaurants, and entertainment in Bangka Regency in 2023.

Research Methodology: We used in this study are primary and secondary data. The researcher used stratified random sampling for fifty-one Local Taxpayers in Bangka Regency. Data analysis employed a micro approach to obtain target projections and potential local tax revenue projections in Bangka Regency, specifically for Certain Goods and Services Tax (Restaurant Tax, Hotel Tax, and Entertainment Tax).

Results: Research findings indicate that it is possible to improve the realization of Restaurant Tax revenue in the future. The biggest potential for Hotel from 4-star hotels.About 11% of Entertainment Tax potential has been realized, so it is very likely to improve the realization of Entertainment Tax revenue in the future.

Conclusions: Hotel and restaurant taxes fall into the developing category, while entertainment tax falls into the backward category. The growth projections for hotel and restaurant taxes can be further improved in the future. Innovative programs and more attention to local taxes in the backward category are efforts to enhance regional tax revenue.

Limitations: This research is limited to examining three studies of local tax objects in Bangka Regency.

Contribution: For future researchers, it is recommended to further examine the aspects of compliance of Local Taxpayers and to delve deeper into other Local Tax objects not included in this study.

Keywords: *Klassen, Local Tax, Mapping Mechanism, Tax Collection, Tax Potential*

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1. Introduction

Local Government Revenue (PAD) consists of all local revenues derived from the local economy. The sources of Local Own-Source Revenue consist of Local Taxes, Local Levies, proceeds from the management of separated assets, and other legitimate sources of PAD (Altin, Vebtasvili, & Eprianto, 2023; Fery, 2021). The ability to manage one's own household is the essence of regional autonomy, and the ability of a region to be autonomous means the ability to provide its own financial support to fund that autonomy (Sinambela, 2014). Wardani and Saleh (2020) state that one of the important criteria for determining a region's actual ability to regulate and manage its affairs is financial self-sufficiency.

Regional finance is an element of regional autonomy that manifests local democracy and effective and accountable governance. In managing regional finances, several general principles serve as norms and basic principles that must always be used as references and guidelines so that regional financial management can achieve its intended objectives (Karianga, 2017). The Central Government, in its

efforts to realize fiscal decentralization, enacted Law No. 1 of 2022 concerning financial relations between the central and regional governments. The HKPD Law mandates that all local governments formulate local regulations on local taxes and levies and restructure the types of local taxes, especially those based on the consumption of goods and services (Indonesia, 2022).

The phenomenon of local taxes in Bangka Regency shows a downward trend in local tax realization from 2020 to 2022. Compared to 2021, local tax realisation in 2022 fell by 9.71% or IDR 443.172.730,00. The realization of hotel tax revenue in Bangka Regency in 2017 was rated effective (95.40%), while in 2018 (110.72%), 2019 (109.60%), and 2020 (109.98%), it was rated highly effective. This decline was caused by several changes in the local tax rates. One of these changes was a reduction in the street lighting tax rate for the industrial sector from 10 percent to 3 percent. In addition, there was a decline in potential tax revenue from non-mineral materials such as quarrying, due to companies ceasing operations in 2021, thereby reducing the potential tax revenue from this sector.

Unlike the realization of the Restaurant Tax, the realization of the Hotel Tax is still within acceptable limits, indicating that the budget is in line with the existing potential. During 2021 and 2022, the realization of Hotel Tax revenue was categorized as ineffective, as it was only 59.30% in 2021 and 64.24% in 2022. This is due to an increase in the budgeted value compared to 2020, but the realization has not yet increased as expected, as shown in Figure 1 and in Table 1.

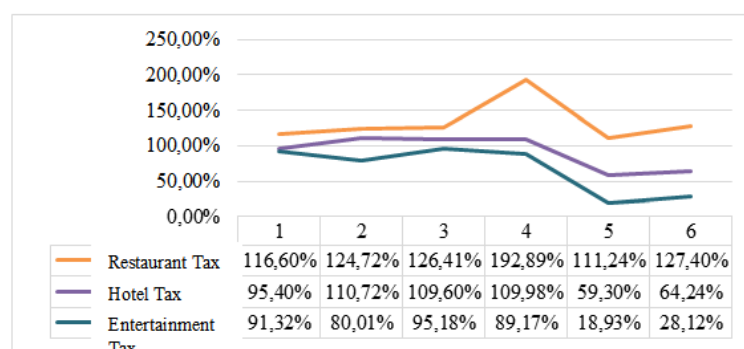|	1	2	3	4	5	6
Restaurant Tax	116,60%	124,72%	126,41%	192,89%	111,24%	127,40%
Hotel Tax	95,40%	110,72%	109,60%	109,98%	59,30%	64,24%
Entertainment Tax	91,32%	80,01%	95,18%	89,17%	18,93%	28,12%

Figure 1. Realisation of Restaurant, Hotel and Entertainment Tax in Bangka Regency, 2017-2022
Source: Bangka Regency Budget Realisation Report 2017-2022, processed

Table 1. Budget for Restaurant Tax, Hotel Tax, and Entertainment Tax Revenue in Bangka Regency for 2017-2022

Year	Restaurant Tax (IDR)	Hotel Tax(IDR)	Entertainment Tax (IDR)
2017	2.200.000.000,00	1.200.000.000,00	457.551.000,00
2018	2.300.000.000,00	1.048.000.000,00	552.000.000,00
2019	2.375.000.000,00	1.075.000.000,00	243.810.750,00
2020	1.000.000.000,00	350.000.000,00	70.000.000,00
2021	2.375.000.000,00	1.075.000.000,00	248.810.750,00
2022	3.700.000.000,00	1.875.000.000,00	248.810.750,00

Source: Bangka Regency Budget Realisation Report 2017-2022, processed

Based on this phenomenon, certain efforts are needed to increase the realization of Local Taxes in Bangka Regency, one of which is to conduct a study mapping the potential for local taxes, particularly Taxes on Specific Goods and Services, namely restaurant, hotel, and entertainment taxes. This study aims to compile data on the potential of hotel, restaurant, and entertainment taxes in Bangka Regency in 2023. This study will facilitate planning and projections and serve as a basis for policymaking related to regional revenue in Bangka Regency. This study is unique because it combines the Klassen Typology and micro-level analysis to generate a more precise mapping of the regional tax potential in Bangka Regency. Previous research adopted absolute potential calculations through an analysis of rational local

tax target-setting in Kutai Kertanegara Regency (Rahmadoni et al., 2022). The next study conducted by Wurangian (2013) analysed the local tax potential of Minahasa Regency using trend analysis. Widianti, Setiawan, and Didi (2024) used class typology analysis to classify Local Own-Source Revenue (PAD) components from 2017 to 2022.

2. Literature Review

2.1 Regional Finance

In managing regional finances, several general principles serve as norms and basic principles that must always be used as references and guidelines so that regional financial management can achieve its expected objectives (Karianga, 2017). Regional financial administrators are required to manage regional finances with reference to general principles and cover all aspects of planning, control, use, accountability, and supervision. Regional financial management is carried out in an integrated system realized in the Regional Budget (APBD), which is determined annually by the regional regulations. Lubis and Revida (2025) state that in a regional government, finance is an important issue in regulating and managing regional affairs. A similar opinion is expressed by Wardani and Saleh (2020), who state that local governments will not be able to carry out their functions effectively and efficiently without sufficient funds to provide services and development.

2.2 Local Own-Source Revenue

According to Law Number 1 of 2022 concerning Central Government and Local Government Financial Relations, Local Own-Source Revenue, hereinafter referred to as PAD, is revenue obtained by the region that is collected based on regional regulations in accordance with laws and regulations. Local Own-Source Revenue (PAD) according to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments Local Own-Source Revenue (PAD) is divided into four types of revenue, namely: local taxes, local levies, proceeds from local government-owned enterprises, and proceeds from the management of separated local government assets, other legitimate PAD. The classification of PAD based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments consists of regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate regional original income (Law Number 1 of 2022). Local Own-Source Revenue is the cash inflow received by local governments from local taxes, local levies, local business proceeds, and other legitimate local revenues regulated by laws and regulations.

2.3 Local Tax

Tax is a contribution made by citizens to the state treasury based on legislation (which can be enforced) without receiving any direct services (consideration) in return and is used to pay for public expenditure (Halim, 2014). and are contributions to the state, which are enforceable and payable by those who are obliged to pay them according to applicable regulations (Ratnawati & Hernawati, 2016). Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments, what is meant by 'Local Tax, hereinafter referred to as Tax, is a mandatory contribution to the Region that is payable by individuals or entities, which is enforceable by law, without receiving any direct compensation, and is used for the needs of the Region for the greatest prosperity of the people.

2.4 Local Tax Categories based on Klassen Analysis

Klassen's analysis was conducted to categorize the local tax revenue items in Bangka Regency. This analysis was used in consideration of several previous studies by Fitra, Agustin, Mulyani, and Mukhlis (2021); Al Kautsar and Basit (2024); Darmawan and Bawai (2024) and Widianti et al. (2024). This categorization provides an overview of the condition of each local tax item so that policies related to these local tax items can be formulated based on their position in the Klassen category.

The Klassen analysis is conducted based on the results of the contribution and growth analyses, which divide local tax items into four categories: (a) Prima: the contribution of local tax items > the average contribution of overall local tax revenue and the growth of local tax items > the average growth of overall local tax revenue; (b) Potential: contribution of local tax items > average contribution of overall local tax revenue and growth of local tax items < average growth of overall local tax revenue; (c)

Developing: contribution of local tax items < average contribution of overall local tax revenue and growth of local tax items > average growth of overall local tax revenue; and (d) Underdeveloped: contribution of local tax items < average contribution of overall local tax revenue and growth of local tax items < average growth of overall local tax revenue. This study conducts a class analysis that integrates a micro approach with class analysis.

2.5 Micro Approach

The Study of the Tax Potential of Certain Goods and Services (Restaurant Tax, Hotel Tax, and Entertainment Tax) is based on the Module on Exploring the Potential of Local Taxes and Local (Keuangan, 2021). The module explains that exploring the potential of local taxes can be done using macro and micro approaches. The micro approach allows for the utilization of the dynamic general equilibrium of microeconomic model simulations (Anggriawan, Kenedi, and Kurniawanto (2023) and the use of certain stationarity assumptions of time series relationships (d'Andria, DeBacker, Evans, Pycroft, & Zachlod-Jelec, 2021).This study uses a micro approach to analyze Bangka Regency's potential local tax revenue, specifically the Tax on Certain Goods and Services (restaurant, hotel, and entertainment taxes). The data used in the micro approach were obtained through observations and field surveys. In general, the calculation of local tax potential using a micro approach is conducted by summing the tax obligations of all local taxpayers. Tax liability is calculated by multiplying the value of the tax object of each taxpayer by the local tax rate. Meanwhile, the value of the tax object is calculated by multiplying the volume by the price of the goods/services subject to tax.

3. Research Methodology

3.1 Study Approach

We used a micro approach to obtain target projections and potential local tax revenue projections in Bangka Regency, particularly for the Specific Goods and Services Tax (SGST) (restaurant, hotel, and entertainment taxes). The micro approach was calculated based on the results of field surveys to illustrate the current potential of local tax.

3.2 Types and Sources of Data

The data used in this study were primary and secondary data. Primary data were collected directly from the data source, in this case the results of observations and interviews conducted with local taxpayers in the Bangka Regency, particularly those subject to the Specific Goods and Services Tax (Restaurant Tax, Hotel Tax, and Entertainment Tax). Secondary data were obtained from other parties, in this case, data on the realization of local tax revenue in Bangka Regency from 2017 to 2022.

3.3 Population and Sample

The first stage of the survey determined the population of local taxpayers to be 839. Specifically, this consisted of 764 restaurant, 21 hotel, and 54 entertainment taxpayers, respectively. Given the large population size, we calculated the sample using the Slovin formula specifically for the restaurant and entertainment tax samples, resulting in a sample size of 88 taxpayers for the restaurant tax and 36 taxpayers for the entertainment tax. To determine the hotel tax sample, we used the census method, which resulted in a sample size of 21 taxpayer.

3.4 Data Analysis Methods

Before conducting an analysis using a micro approach, we first carried out the following steps: Klassen analysis was conducted by comparing the average growth and average contribution of each Local Tax item from 2017 to 2022 with the benchmark values for Klassen analysis. Next, the following is done data analysis in the micro approach is carried out using three analytical calculations: Restaurant Tax, hotel tax, and entertainment tax Potential Analysis.

This study utilizes a micro approach, calculated based on field survey results, to illustrate the actual potential of local tax revenue. The micro approach was chosen over the macro approach because the results illustrated the actual conditions in the field. Meanwhile, macro analysis only uses secondary data to be analyzed using specific statistical techniques.

4. Results and Discussions

4.1 Result

4.1.1 Klassen analysis

The results of the comparison between the average growth and average contribution of each Local Tax item from 2017 to 2022 with the benchmark value for Klassen's analysis. The benchmark values are derived from the average growth and contribution of local tax items, as shown in Table 2.

Table 2. Comparison of Contribution Value and Growth Value of Each Local Tax Item

Local Tax	Average Growth	Average Contribution
Urban and Rural Land and Building Tax (PBB-P2)	9,26%	10,88%
Land and Building Acquisition Tax (BPHTB)	-15,08%	21,97%
Restaurant Tax	19,22%	4,65%
Road Lighting Tax	5,65%	49,53%
Hotel Tax	18,03%	1,50%
Parking Tax	2,50%	0,08%
Entertainment Tax	-18,17%	0,33%
Advertising Tax	0,23%	1,90%
Groundwater Tax	7,59%	0,34%
Non-Metal Mineral and Rock Tax	14,92%	8,78%
Swallow's Nest Tax	0,71%	0,04%
Klassen Analysis Basics	**4,08%**	**10,00%**

Source: processed data, 2023

The following are the criteria for determining the categories of local tax items based on their growth and contribution: a). Local tax items with growth and contribution above the benchmark value are classified as prime; b) local tax items with growth above the benchmark value but with contributions below the benchmark value are classified as potential; c) local tax items with growth below the benchmark value but with contributions above the benchmark value are classified as developed; and d) local tax items with growth and contributions below the benchmark value are classified as underdeveloped. Based on Klassen's analysis, hotel and restaurant taxes fall into the developing category, while entertainment taxes fall into the backward category (Figure 2).

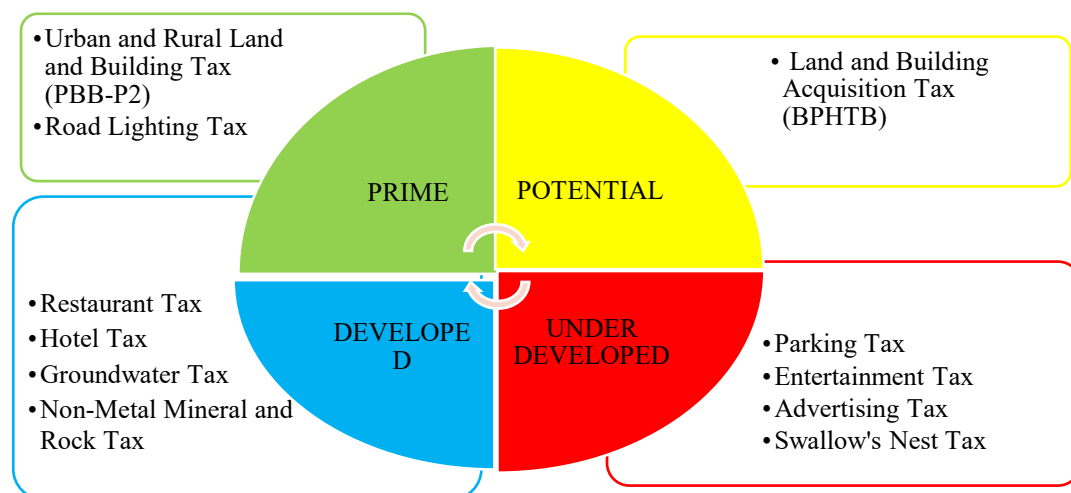Figure 2. Results of the Analysis of Tax Classification in Bangka Regency, 2017-2022
Source: processed data, 2023

4.2 Results of potential testing using a micro approach

4.2.1 Restaurant Tax Potential Analysis

The amount of revenue can be realized assuming that taxpayer compliance is 100%; thus, the nominal amount of tax to be paid is equal to the nominal amount that should be paid. By observing the average

realization of Restaurant Tax revenue from 2017 to 2022, amounting to IDR 2,953,441,056.00, it can be concluded that only 44.4% of the potential restaurant tax has been realized, which means that 55.6% of the potential restaurant tax has not yet been realized. There are 764 registered restaurant taxpayers in the Bangka Regency. The details are listed in Table 3.

Table 3. Number of Restaurant Taxpayers in Bangka Regency

Number	Types of Restaurant Tax	Number of Taxpayers
1	Restaurant	56
2	Eating House	172
3	Small shop	239
4	Catering	263
5	Canteen	19
6	Cafeteria	15
Number of Taxpayers Restaurant Tax		**764**

Source: BPKAD Bangka Regency, 2023

The sample size will be determined based on the data on the number of restaurant taxpayers in Bangka Regency, as previously presented. The Slovin formula was used to calculate the sample size as follows:

$$n = \frac{764}{1+(764 \; x \; 0,1^2)} = 88,42$$

Based on the above calculations, 88 taxpayers in the Bangka Regency Government area were included in the sample. The population in this case consists of businesses subject to restaurant tax. Table 4 shows the results of classifying restaurant taxpayer.

Table 4. Clustering of Restaurant Taxpayer Samples by Business Type

Number	Type of Business	Number of Taxpayers (Population)	Proportion	Number of Taxpayers (Sample)
1	Restaurant	56	7%	56
2	Eating House	172	23%	7
3	Small shop	239	31%	11
4	Catering	263	34%	12
5	Canteen and Cafeteria	34	4%	2
Total Taxpayers		**764**	**100**	**88**

Source: Bangka Regency BPPKAD, 2023

Therefore, the results of the analysis in this study can still be used as a potential overview of Restaurant Tax revenue. The results of the calculation of potential Restaurant Tax revenue for Bangka Regency are shown in Table 5.

Table 5. Potential Restaurant Tax Revenue in Bangka Regency

Group	Average Realisation/Month (IDR)	Compliance Level	Number of Taxpayers	Potential Amount (IDR)
Restaurant	3.449.241	54%	56	359.478.242
Eating House	117.385	37,44%	172	53.926.804
Small shop	88.927	27,55%	239	77.147.210
Catering	153.098	68,48%	263	58.797.579
Canteen and Cafeteria	127.867	85,00%	34	5.114.680
Number of Taxpayers			764	
Total Potential Tax Value of Restaurants (Survey Results)				554.464.55

Source, Data processed, 2023

The average results for monthly realization were obtained from taxpayer deposit data between 2017 and 2022. Compliance behavior (attached) was obtained by comparing the amount paid by taxpayers with the amount that taxpayers should have paid. The amount of tax that should have been paid by taxpayers was obtained by multiplying the taxpayer's tax base (i.e., income) by the tax rate. Based on the calculation of the potential revenue from the Restaurant Tax in Bangka Regency each month, the value obtained is IDR 359,478,242.00, and the potential revenue from the Restaurant Tax in Bangka Regency each year is IDR 6,653,574,182.00, as shown in Table 6.

Table 6. Potential Restaurant Tax Revenue in Bangka Regency

Group	Potential Amount / Month (IDR)	Number of Active Months (months)	Potential Amount / Year (IDR)
Restaurant	359.478.242	12	4.313.738.904
Eating House	53.926.804	12	647.121.647
Small shop	77.147.210	12	925.766.520
Catering	58.797.579	12	705.570.951
Canteen and Cafeteria	5.114.680	12	61.376.160
Total potential revenue each year			6.653.574.182

Source, Data processed, 2023

4.2.2 Hotel Tax Potential Analysis
The results of the Hotel Tax potential analysis first show that there are 21 registered Hotel Taxpayers in Bangka Regency, as detailed in Table 7.

Table 7. Number of Hotel Taxpayers in Bangka Regency

Number	Types of Hotel Tax	Number of Taxpayers
1	4-star hotel	3
2	3-star hotel	1
3	Jasmine 3	3
4	Jasmine 1	10
5	Guesthouse	4
Number of Taxpayers Subject to Hotel Tax		21

Source: Bangka Regency BPPKAD, 2023

This sampling technique was used because after conducting a field survey, the number of active Hotel Taxpayers was less than 30, namely only 21 businesses. Therefore, the sample size was determined to be 21 taxpayers located in the Bangka Regency Government Area, consisting of three four-star hotels, one three-star hotel, three three-flower hotels, ten one-flower hotels, and four guesthouses. Next, a detailed analysis of the hotel tax potential was conducted, as shown in Table 8.

Table 8. Hotel Tax Potential in Bangka Regency

Group	Average Realisation/Month (IDR)	Compliance Level	Number of Taxpayers	Potential Amount (IDR)
4-star hotel	4.728.989,33	14%	3	100.495.826,59
3-star hotel	1.870.829,00	3%	1	64.320.000,00
Jasmine 3	2.069.454,67	20%	3	30.713.808,01
Jasmine 1	1.885.444,20	38%	10	49.443.544,54
Guesthouse	614.991,25	27%	4	9.107.353,69
Number of Taxpayers from Hotel Tax			21	
Hotel Tax Potential				254.080.532,84

Source: Processed data, 2023

The average monthly realization figure was obtained from data on taxpayer deposits to the Bangka Regency Revenue, Management, Finance, and Asset Agency from 2017 to 2022. The compliance rate

is calculated by comparing the amount paid by taxpayers to the amount that should have been paid. Based on calculations of the potential revenue from hotel tax in Bangka Regency each month, the value is IDR 254,080,532, with the potential annual value predicted to be IDR 3,048,966,394. Considering that Bangka Regency is one of the regions with potential for nature tourism, especially its beaches, the calculation of potential hotel tax revenue is for a one-year period. The results of the analysis of the potential revenue from the hotel tax in Bangka Regency for one year are presented in Table 9.

Table 9. Hotel Tax Potential in Bangka Regency

Group	Potential Amount / Month (IDR)	Number of Active Months	Potential Amount / Year (IDR)
4-star hotel	100.495.826,59	12	1.205.949.919,11
3-star hotel	64.320.000,00	12	771.840.000,00
Jasmine 3	30.713.808,01	12	368.565.696,15
Jasmine 1	49.443.544,54	12	593.322.534,51
Guesthouse	9.107.353,69	12	109.288.244,27
Potential Hotel Tax Revenue			3.048.966.394,05

Source: Processed data, 2023

In assessing the hotel tax potential in Bangka Regency, the first step was to map 21 hotel taxpayers, consisting of taxpayers at 4-star hotels, 3-star hotels, 3-star Melati hotels, 1-star Melati hotels, and guesthouses. The annual hotel tax revenue potential is IDR 3,048,966,394.00, with the largest contribution from 4-star hotels. This revenue amount can be realized assuming taxpayer compliance is 100%, meaning the amount of tax paid by taxpayers is equal to the amount they should pay.

4.2.2 Entertainment Tax Potential Analysis
The number of registered entertainment taxpayers in Bangka Regency is 54, as shown in Table 10.

Table 10. Number of Entertainment Taxpayers in Bangka Regency

Number	Types of Entertainment Tax	Number of Taxpayers
1	Film Screening	1
2	Karaoke	10
3	Night Club	2
4	Billiards	6
5	Agility Games	14
6	Massage Parlour	17
7	Steam Bath/Spa	1
8	Fitness Centre	3
Number of Taxpayers Subject to Entertainment Tax		54

Source: Bangka Regency BPKAD, 2023

Based on the data on the number of Entertainment Taxpayers in Bangka Regency, the sample size was determined. The sample size was determined using Slovin's formula:

$$n = \frac{54}{1+(54 \; x \; 0,1^2)} = 35,66$$

The sample size consisted of 36 taxpayers from the Bangka Regency Government. A sample is considered good if it can represent the characteristics of the existing population; therefore, clustering was used for the existing sample. Clustering was performed by calculating the proportion of each characteristic in the population, in this case, the type of business of entertainment taxpayers. The results of clustering the Entertainment Taxpayer sample are presented in Table 11.

Table 11. Clustering of Entertainment Taxpayers by Business Type in Bangka Regency

Number	Type of Business	Number of Taxpayers (Population)	Proportion	Number of Taxpayers (Sample)
1	Film Screening	1	2%	1

2	Karaoke	10	19%	7
3	Night Club	2	4%	1
4	Billiards	6	11%	4
5	Agility Games	14	26%	9
6	Massage Parlour	17	31%	11
7	Steam Bath/Spa	1	2%	1
8	Fitness Centre	3	6%	2
	Total Taxpayers	54		36

Source: Bangka Regency BPKAD, 2023

Based on the determination of the sample size above, it was determined that there was one taxpayer subject to entertainment tax for film screenings, seven for karaoke, one for nightclubs, four for billiards, nine for arcades, eleven for massage parlours, one for spas/steam baths, and two for fitness centers. As for nightclub businesses, taxpayers were unwilling to be interviewed for data collection purposes; therefore, no data were obtained for this type of business. Finally, for the fitness center business type from the two samples specified, data were obtained from one sample. From a total of thirty-six Entertainment Tax samples, data from 18 samples were processed. Table 12 summarizes the processed sample data.

Table 12. Recapitulation of Entertainment Tax Sample Amounts

Number	Type of Business	Number of Samples
1	Film Screening	1
2	Karaoke	3
3	Night Club	0
4	Billiards	1
5	Agility Games	0
6	Massage Parlour	11
7	Steam Bath/Spa	1
8	Fitness Centre	1
	Total Samples	18

Source: Processed data, 2023

Although the success rate of data collection was only 50%, the sample data that could be processed were representative of the characteristics of the existing population. Therefore, the analysis results can still be used as an overview of the potential revenue from entertainment tax in Bangka Regency. The results of calculating the potential entertainment tax revenue in Bangka Regency are presented in Table 13.

Table 13. Entertainment Tax Potential in Bangka Regency

Type of Business	Average Realisation/ Month (IDR)	Compliance Level	Number of Taxpayers	Potential Amount/Month (IDR)
Film Screening	-	0	1	35.000.000
Karaoke	200.364	26,73%	17	12.741.597
Night Club	100.000	9,52%	3	3.150.000
Billiards	100.000	71,43%	6	840.000
Agility Games	456.333	5,72%	10	79.767.286
Massage Parlour	-		14	-
Steam Bath/Spa	120.000	2,40%	1	5.000.000
Fitness Centre	1.500.000	10%	2	30.000.000
Number of Entertainment Taxpayers			56	
Entertainment Tax Potential				166.498.883

Source: Processed data, 2023

The average monthly realization figure was obtained from data on taxpayer deposits to the BPPKAD between 2017 and 2022. The compliance rate is calculated by comparing the amount paid by taxpayers to the amount that should have been paid. The amount that should have been paid is obtained by multiplying the taxpayer's base income by the tax rate. Based on the calculation of the potential entertainment tax revenue for Bangka Regency each month, the value obtained was IDR 166,498,883.00. Considering the strong Malay customs area and the appeal from the Bangka Regency local government to close entertainment venues during the month of Ramadan, the calculation of the potential entertainment tax revenue for a one-year period is not always for 11 months. The results of the analysis of the potential entertainment tax revenue for Bangka Regency for one year are presented in Table 14.

Table 14. Entertainment Tax Potential in Bangka Regency

Type of Business	Potential Amount / Month (IDR)	Number of Active Months (months)	Potential Amount / Year (IDR)
Film Screening	35.000.000	12	420.000.000
Karaoke	12.741.597	11	140.157.564
Night Club	3.150.000	12	37.800.000
Billiards	840.000	12	10.080.000
Agility Games	79.767.286	11	877.440.144
Massage Parlour	-	12	-
Steam Bath/Spa	5.000.000	12	60.000.000
Fitness Centre	30.000.000	11	330.000.000
Potential Entertainment Tax Revenue			1.875.477.708

Source: Processed data, 2023

The potential revenue from entertainment tax is IDR 1,875,477,708. This amount can be realized assuming 100% taxpayer compliance, meaning that the amount of tax they pay is equal to the amount they should pay. Considering that the average realization of entertainment tax revenue from 2017 to 2022 is IDR 211,832,782, meaning that only around 11% of the potential has been realized, it is very possible to increase the realization of in the future.

4.3 Discussion
Regarding the potential of Restaurant Taxpayers are divided into five categories: restaurants, eateries, food stalls, and cafeterias. Restaurant tax is still possible to increase the realization of restaurant tax revenue in the future. One effort to achieve this is by providing encouragement and increasing taxpayer awareness, as well as strengthening supervision to minimize tax leakage. This finding is also in line with Fitra et al. (2021); Ramdhan and Rachman (2023); and Al Kautsar and Basit (2024) that it is necessary for taxpayers to be aware of the importance of paying local taxes and that this will have an impact on increasing taxpayer compliance. Door-to-door data updating activities directly to the community will increase community participation in paying local taxes (Sumantri, Widnyani, & Astawa, 2023).

The increase in the budgeted value of the Hotel Tax is a response from the Bangka Regency Government in welcoming the new normal after the Covid-19 pandemic with high optimism. Unfortunately, the hotel business has not been able to fully recover after Covid-19, so its income has not returned to pre-pandemic levels, resulting in the amount of tax Hotel Tax taxpayers paid not returning to pre-Covid-19 levels. The Bangka Regency Government can map the potential revenue from hotel tax so that it can set a budget in line with the existing potential, which will ultimately enable it to achieve effective hotel tax revenue. The impact of the pandemic has caused a decline in local taxes, particularly hotel taxes in Indonesia. These findings are in line with Setyoningrum and Ambarwati (2022) and Wicaksono, Puspita, Asmandani, and Kusumaningrum (2022), who revealed that the effects of the pandemic caused a decline in tourist visits and had an impact on the decline in hotel taxes.

One concrete effort in this regard can be made by increasing taxpayer awareness and tightening supervision to prevent tax leaks. These findings are also consistent with Hani and Djasuli (2015), who found that low taxpayer awareness leads to vulnerability to tax and parking fee leakage in the city of Surabaya. The results of this study also support Hardiningsih and Yulianawati (2011), who found that the higher the level of taxpayer awareness, the greater the willingness of taxpayers to pay taxes.

Entertainment tax needs attention from the Bangka Regency Government because its revenue has never reached 100%, especially in 2021 and 2022, when the actual figures were only 18.93% and 28.12%, respectively. This is partly due to the fact that many entertainment venues that are subject to Entertainment Tax in the Bangka Regency area are no longer actively operating. The Bangka Regency Government needs to map out the potential for entertainment tax revenue to set an appropriate budget allocation. These findings also support Khotimah (2013), Toding (2016), and Rahmadoni et al. (2022), who state that the determination of local tax revenue targets must consider the calculation of tax potential from previous years.

5. Conclusion

5.1 Conclusion

Although Restaurant Tax and Hotel Tax in Bangka Regency had the highest growth rate during the period 2017–2022, it is necessary to focus on increasing tax potential in 2023–2025. Several programs through restaurant tax monitoring, particularly through surveillance equipment at restaurant cash registers, need to be expanded so that the restaurant tax target can be increased in the future. The monitoring system for hotel tax revenue in Bangka Regency is inadequate. This can be seen from the hotel tax revenue, which is still not maximized by hotel taxpayers in Bangka Regency. Entertainment tax, which has a low growth rate, requires a more optimal tax collection programme so that it has an effect on increasing the amount of entertainment tax paid by taxpayers. Several government programs, particularly those related to tax monitoring and collection, need to be further optimized to improve tax collection from taxpayers.

5.2 Suggestion

Recommendations for the Bangka Regency Government, particularly the Regional Revenue and Tax Management Agency, to re-register and update local taxpayer data are provided. This was done to obtain information about the sustainability of their businesses and evaluate the potential for increasing local taxes in Bangka Regency in the future. The Bangka Regency BPPKAD, as the driving force behind collecting local tax revenue, must collaborate with relevant local government agencies. The Tourism Office can explore the tourism potential in Bangka Regency, which will increase revenue from hotel, restaurant, and entertainment taxes. Events related to the tourism sector must be held regularly to increase local taxes.

This study is expected to provide input for local governments, particularly in developing a model for mapping the tax potential. Exploration of potential should be carried out routinely every year. Activities related to monitoring taxpayer compliance need to be planned as local government programs, particularly by the Regional Revenue and Tax Management Agency, which can impact increasing fiscal independence.

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