

TAXPAYER COMPLIANCE AFTER USING THE TAPPING BOX ACCORDING TO LOCAL REGULATION: A Study at Hotel 61 Banda Aceh

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Abstract

Implementing the Tapping box as a transaction recording device on hotel tax is one of the efforts to modernise local tax administration to improve transparency and accuracy of tax reporting. This study aims to determine taxpayer compliance with Mayor Regulation No. 21 of 2020 on the hotel business in the city of Banda Aceh. The research method used is empirical juridical research, through a qualitative approach with data collection techniques through direct observation, interviews with managers of 61 hotels in the city of Banda Aceh and officers of the Banda Aceh City Financial Management Agency, and documentation related to the application of tapping boxes. The results showed that applying the Tapping box significantly increased hotel taxpayer compliance in reporting and paying taxes, because this tool minimizes turnover reporting fraud and facilitates local government supervision. In addition, tax compliance is also influenced by taxpayer awareness and the existence of administrative sanctions for those who refuse to install *Tapping boxes*. Thus, using Tapping boxes effectively increases hotel tax compliance and optimizes local tax revenue in Banda Aceh City.

Keywords: Taxpayer, Tapping box, Hotel Tax.

Abstrak

Penerapan Tapping Box sebagai alat pencatat transaksi pada pajak hotel merupakan salah satu upaya modernisasi administrasi pajak daerah untuk meningkatkan transparansi dan akurasi pelaporan pajak. Penelitian ini bertujuan untuk menentukan tingkat kepatuhan wajib pajak terhadap Peraturan Wali Kota Banda Aceh Nomor 21 Tahun 2020 tentang Usaha Hotel di Kota Banda Aceh. Metode penelitian yang digunakan adalah penelitian yuridis empiris, dengan pendekatan kualitatif dan teknik pengumpulan data melalui observasi langsung, wawancara dengan manajer 61 hotel di Kota Banda Aceh dan petugas Badan Pengelolaan Keuangan Kota Banda Aceh, serta dokumentasi terkait penerapan Tapping Box. Hasil penelitian menunjukkan bahwa penerapan Tapping Box secara signifikan meningkatkan kepatuhan wajib pajak hotel dalam pelaporan dan pembayaran pajak, karena

alat ini meminimalkan kecurangan dalam pelaporan omzet dan memudahkan pengawasan pemerintah daerah. Selain itu, kepatuhan pajak juga dipengaruhi oleh kesadaran wajib pajak dan adanya sanksi administratif bagi yang menolak memasang kotak pemantauan. Dengan demikian, penggunaan kotak pemantauan secara efektif meningkatkan kepatuhan pajak hotel dan mengoptimalkan penerimaan pajak daerah di Kota Banda Aceh.

Kata kunci: Wajib Pajak, Kotak Pemantauan, Pajak Hotel

INTRODUCTION

Taxes are fees imposed by the state based on the law, which can be paid by those who are obliged to pay taxes without receiving direct rewards for their services, the results of which are used to finance state expenses in the administration of government and development.¹ In general, the increasing business of hotels, restaurants, and entertainment in the region has a positive impact. In addition to regional revenues experiencing an increase in community income also increased.²

Effective tax management is an essential cornerstone of local financial administration. Local management agencies have taken various strategic measures to ensure tax compliance and prevent potential fraud. One of the key innovations is implementing the Tapping box, a business transaction monitoring tool that records every financial activity and creates an accurate digital trail. This tool helps compare the total recorded transactions with the amount of local tax that should be paid, thus ensuring transparency and predictability in tax management.³

Tapping box is a device installed on the hotel cash register where this tool functions as a transaction recorder that will record or capture all transactions that occur at a hotel that is installed *Tapping box* and every transaction that appears or that is recorded can be accessed or directly connected and entered into the system at the City Financial Management Agency (BPKK), so that the number of transparent hotel visitors can be known

¹ Hidayat, F., Gurusinga, L. B., & Filbert, F. (2024). Comparative Analysis of Hotel, Restaurant, Billboard, and Cleaning Levies Before and After Pandemic in Aceh Province for the 2018-2021 Period. *Journal of Maneksi (Economic Management and Accounting)*, 13(2), 484-492

² Muhammad Achyar, Chairul Fahmi, and Riadhus Sholihin, "ISLAMIC LAW REVIEW OF MONOPOLY PRACTICES IN MODERN ECONOMICS," *Al-Mudharabah: Jurnal Ekonomi Dan Keuangan Syariah* 5, no. 2 (2024): 288-308.

³ Lianda, P. Y., Priantana, R. D., & Aswadi, K. (2021). Analysis of the Effect of Local Taxes and Local Levies on Economic Growth in Aceh. *Samudra Accounting Student Journal*, 2(3), 153-159

by BPKK so that taxpayers in depositing tax payable according to existing transactions. In addition, this installation's purpose is transparency and real-time reporting supervised by BPKK.⁴

Article 95 of Law No. 28/2009 on Local Taxes and Levies stipulates that taxes are determined by local regulations, including Regulation No. 6 Qanun Kota Banda Aceh 2011 on Hotel Taxes. The emergence of the pandemic in early 2020 disrupted the implementation of hotel tax collection. Its implementation has obstacles, including taxpayer fraud, unpaid tax debts, and a lack of law awareness. This policy provides relief from tax penalties and late payments. Efforts are made by installing Tapping boxes, socialisation, and collecting data. BPKK is expected to expand the installation of tapping boxes and socialisation, and evaluate taxpayer data collection.⁵

The city government of Banda Aceh collaborated with Bank Aceh Syariah to launch the Tapping box application in Banda Aceh on March 10, 2020. The installation of Tapping boxes is a directive from the KPK-RI. The installation of the Tapping box has been regulated through Banda Aceh Mayor Regulation Number 21 of 2020 concerning Online Monitoring, Reporting and Regional Tax Revenue Systems in article 3 number 1 reads that the municipal government is authorised to install devices and/or online electronic Regional Tax information systems that are connected to the devices used by taxpayers.⁶ In 2020, the Banda Aceh City Government installed 20 units of tapping boxes in several restaurants and hotels in the city of Banda Aceh. Furthermore, in 2022, the Banda Aceh City Government will increase the installation of tapping boxes by 75 units. Thus, there will be 105 Tapping boxes that will record transaction data on businesses owned by taxpayers in real time. Head of BPKK Banda Aceh, M. Iqbal Rokan, said there will be strict sanctions for taxpayers who refuse to install Tapping boxes at their business. And taxpayers do not need to be afraid when their businesses install *tapping boxes* because these tools can help them in local tax reporting. It is hoped that with Tapping boxes, there will be better transparency in entrepreneurs' business transactions (taxpayers). In addition, this effort also aims to optimise the

⁴ Fyndi Kania Zaenal, Reza Mohamad Zulkarnaen, "Internal Control Analysis of Hotel and Restaurant Tax Management Business Processes Using the "coso enterprise risk management (erm) framework"

⁵ Maharani, I. P., & Pebrina, K. (2023). Tax in Islam. *Religion: Journal of Religion, Social, and Culture*, 2(5), 27-32

⁶ Chairul Fahmi, "Revitalisasi Penerapan Hukum Syariat Di Aceh (Kajian Terhadap UU No.11 Tahun 2006)," *Tsaqafah: Jurnal Peradaban Islam* 8, no. 2 (May 3, 2016): 295-309, <https://doi.org/10.21111/tsaqafah.v8i2.27>.

receipt of Regional Original Revenue (PAD) from the tax sector. Increased PAD funds will be used to finance development in the city of Banda Aceh and encourage the progress and welfare of the people in the area.⁷

In 2020, there was a decrease in the hotel tax revenue target of Rp. 7,311,200,000. This is due to the coronavirus outbreak (COVID-19), which has had a major impact on the hotel business sector throughout Indonesia, including in Banda Aceh City. Many hotels have experienced a significant decrease in turnover, so many hotel taxpayers do not pay taxes. In 2022, the realisation increased by 10% from the previous year. The Banda Aceh City Regional Finance Agency (BKD) had implemented tapping *boxes* for several hotel taxpayers. The author focuses this research on hotel taxes, because hotels are one of the means of supporting the economy.⁸

DATA AND METHOD

The author uses a field research method with an empirical juridical approach to examine taxpayer compliance before and after using Tapping boxes at Hotel 61 Banda Aceh. This research was conducted by documenting the implementation of the Tapping box and directly analysing its impact on operations and tax compliance. The statutory approach examines various relevant regulations to understand the effect of tapping boxes on tax compliance. This qualitative research collects descriptive data through direct observation and interviews with Hotel 61 and local tax authorities. Data sources consist of primary data, such as interviews and observations, and secondary data from literature and official documents. Data collection techniques included participatory observation and in-depth interviews.⁹ The researcher maintained the objectivity and validity of the data by ensuring that the data collected reflected the impact of tapping box usage on tax compliance. Data analysis was conducted qualitatively to summarise the field findings and draw conclusions that answer the research problems.

RESULTS AND DISCUSSION

A. Overview of the *Tapping box*

1. Definition of *Tapping box*

⁷ Chairul Fahmi, "Pajak Dalam Syariat Islam : Kajian Normatif Terhadap Kedudukan Wajib Pajak Bagi Muslim," *EKBISI: Jurnal Ekonomi Dan Bisnis Islam* 5, no. 1 (2010).

⁸ *Ibid*

⁹ Muhammad Siddiq Armia, *PENENTUAN METODE & PENDEKATAN PENELITIAN HUKUM*, ed. Chairul Fahmi (Banda Aceh: Lembaga Kajian Konstitusi Indonesia, 2022).

Tapping box is a transaction recording device with the primary function of recording all financial activities, while minimising the potential for fraud in tax payments by taxpayers (WP). All recorded data will be printed through a point-of-sale printer. With the Tapping box, tax payments deposited will continue to be monitored in real-time. This tool operates online and can be accessed via mobile phones, so that every transaction can be recorded correctly.¹⁰ The tapping box is a device that records transactions and is installed on the cashier's computer. With this tool, all transactions that entrepreneurs make can be recorded and monitored correctly. This allows the local government to compare the total revenue recorded by the Tapping box with the revenue report submitted by the taxpayer, considering that this tool is connected to the Regional Financial and Asset Management Agency (BPKAD) system. Based on the Pati Regency's Local Government Financial Report (LKPD), tapping boxes in Pati Regency began in 2019.¹¹

2. Types of Tapping boxes

Tapping boxes are available in various types, and choosing the right type depends on the transaction model that will be implemented in the business.¹² There are several types of *boxes*, which are as follows

a. Web

This web-based tax monitoring system is specifically designed for taxpayers who conduct transactions online through the website. Transaction data will be connected directly to the local government server, ensuring efficient and accurate integration.

b. Tapping

This system is used by business managers who utilise the application to record non-online transactions. This system allows taxpayer applications to connect directly with government applications to transmit transaction data.

¹⁰ FEBRIANI, N. (2020). *Analysis of the Effectiveness and Contribution of Local Tax Revenue Before and After the Implementation of the Tapping Box System in an Effort to Optimise Local Revenue (Pad) of Tanjungpinang City* (Doctoral Dissertation, STIE Pembangunan Tanjungpinang).

¹¹ MAULANA, D. Q. (2022). *Review of the Effect of Tapping box Usage on Pati Regency Local Tax Revenue* (Doctoral dissertation, Politeknik Keuangan Negara STAN)

¹² SENJA, R. (2023). *The Effectiveness of Tapping box Use on Restaurant Tax Revenue in Optimising Regional Original Revenue of Bandar Lampung City*

c. Payment Online Server (Pos)

This tool records every transaction for businesses that still rely on manual record-keeping or conventional cashiers. It automatically sends data regarding income and taxes that must be paid to the government server.

B. Overview of Taxes

1. Definition of Local Tax

Local tax is a mandatory contribution to the region owed by individuals or entities that are compelled by law, with no direct reward, and used for regional purposes to ensure the greatest prosperity of the people.⁹¹³ According to Mardiasmo, local tax is a mandatory contribution that individuals or entities must pay to the region.¹⁴ This tax is compelled by the provisions of the Act, where taxpayers do not receive direct rewards. The funds collected from this local tax are used for regional interests to improve the welfare of the people. This is also in line with the provisions in Law No. 28/2009 on Regional Taxes and Levies, which confirms that local taxes are mandatory contributions to the regions, aiming to support the community's prosperity.¹⁵

Local taxes are compulsory contributions by individuals or entities to the region without receiving direct reciprocity.¹⁶

2. Types of local taxes

Based on Law Number 28 of 2009, Article 2 concerning Local Taxes and Local Retribution, in general, local taxes are grouped into two types: Law Number 28 of 2009 on Taxation and Retribution.

1) Provincial tax

The types of provincial taxes include following:

- a. Pajak Kendaraan Beli is a tax on motorized vehicle ownership and/or control.
- b. BLela .BLelrmotor tax on the .of ownership rights of blelrmotor vehicles made by two parties or one-sided transfer that occurs due to

¹³ Law number 28 of 2009 on *Taxation and Retribution*

¹⁴ Mardiasmo. (2016). *Taxation* (Latest Edition). Yogyakarta: Andi.

¹⁵ Naibaho, F., Sondakh, J. J., & Tangkuman, S. (2021). Effectiveness and Contribution of Hotel Tax to Local Revenue (Pad) in Manado City. *EMBA Journal: Journal of Economic Research, Management, Business and Accounting*, 9(3)

¹⁶ Mafaza, W., Mayowan, Y., & Sasetiadi, T. H. (2016). Contribution of Local Taxes and Levies in Local Revenue. *Journal of Taxation (JEJAK)*, 11(1)

sale, exchange, hiblah, inheritance, or incorporation in a business entity.

- c. BLahan BLakar Kelndaraan BLelrmotor tax is a tax on useblahan blakar kelndaraan blelrmotor.
- d. Pelrmukaan Water Tax is a tax on the extraction and/or utilisation pelrmukaan water.
- e. Cigarette Tax is a levy on excise tax collected by Government.

2) District/city tax

In general, the tax sources included in the district/city tax are as follows:

- a. Hotel tax is a tax on hotel services provided. The hotel taxpayer is every service the hotel provides, while the hotel taxpayer is the individual or entity paying for the hotel service.
- b. Restaurant Tax is a tax on the services provided by a restaurant. Obligatory restaurant tax is every service provided by payment at the restaurant, while the sub-liable restaurant tax consists of a private person or entity that makes payment for the restaurant's service; the restaurant tax's obligation is for the restaurant itself. The tax rate is set at 10%.
- c. Jalan Tax is a tax on electricity use, either self-generated or purchased from other sources.
- d. Parking Tax is a tax on providing off-street parking spaces, whether provided in connectionthe main business or asa business, including motorbike parking spaces.
- e. Groundwater Tax is a tax on groundwater extraction and/or utilisation. Groundwater is water in the soil or rock layer beneath the ground surface.

C. Analysis of Hotel Taxpayer Compliance 61

Local taxes are significant in supporting development financing at the regional level. Law No. 28/2009 on Local Taxes and Levies explains that local governments are authorised to collect various types of taxes, including hotel taxes. This tax is levied on services provided by hotels, such as lodging, food and beverages, and other supporting services.¹⁷ In the city of Banda Aceh, this

¹⁷Law of the Republic of Indonesia Number 28 Year 2009 on Local Taxes and Levies, Article 42.

policy is strengthened by the existence of Local Regulation No. 4/2011 on Hotel Tax, which regulates in detail the mechanisms for collecting, reporting, and paying hotel tax.¹⁸ Hotel 61, located in the city centre of Banda Aceh, is included in the category of taxpayers who are obliged to collect and remit hotel tax to the local treasury.¹⁹

Taxpayer compliance with their tax obligations significantly affects the effectiveness of local revenue. Such compliance can be divided into two categories: formal and material. Formal compliance includes the completeness and timeliness of tax administration reporting, such as submitting the Local Tax Return (SPTPD). Meanwhile, material compliance concerns the correctness and appropriateness of the amount of tax collected and paid by taxpayers regarding the transactions that occur.²⁰ In the context of Hotel 61, this hotel has a Regional Taxpayer Identification Number (NPWPD) and has generally fulfilled its reporting and tax payment obligations every month.

From the analysis, it can be concluded that the compliance level of Hotel 61 is quite good, with a commitment to fulfill its obligations. Some strategic steps are needed to improve compliance in the future. Internally, Hotel 61 is advised to increase the capacity of human resources through taxation training and develop a more integrated recording system. On the external side, the Banda Aceh Municipal Government, especially BPKD, needs to increase the intensity of education and socialisation and provide digital taxation services that are more responsive and easily accessible to businesses. This aligns with the principles of fairness and transparency in tax collection as mandated in Article 96 of Law No.²¹

D. Use of Tapping Boxes in 61 Hotels in Banda Aceh City

Hotel 61 Banda Aceh is one of the strategic accommodation options for tourists and business people visiting the capital of Aceh Province. Known for its adequate facilities and location close to various tourist attractions, this hotel is an attractive alternative to staying in the city centre. Hotel 61 was established

¹⁸ Banda Aceh Municipal Regulation No. 4/2011 on Hotel Tax, Chapter III on Collection Procedures.

¹⁹ Chairul Fahmi, "The Application of International Cultural Rights in Protecting Indigenous Peoples' Land Property in Indonesia," *AlterNative: An International Journal of Indigenous Peoples* 20, no. 1 (March 1, 2024): 157–66, <https://doi.org/10.1177/11771801241235261>.

²⁰ *Ibid*

²¹ Law of the Republic of Indonesia Number 28 Year 2009, Article 2 paragraph (1) and paragraph (2).

in 2008 and is located on Jalan Tengku Panglima Polem No. 28, Peunayong, Kuta Alam, Banda Aceh. This location allows easy access to places of interest such as the Baiturrahman Grand Mosque, Tsunami Museum, and culinary centres such as Mie Razali, which are open until late at night.²²

Compliance with tax obligations supports regional development and reflects corporate social responsibility. Banda Aceh has regulations governing the collection of Hotel Tax through Qanun Kota Banda Aceh Number 6 of 2011. Article 6, paragraph (1) sets the hotel tax rate at 10% of the payment the hotel receives. The tax object includes the hotel's services, including supporting facilities such as internet, laundry, and transportation. This regulation aims to increase local revenue and ensure fairness in tax collection from the hotel sector. Hotel tax is one of the primary sources of local revenue for the city of Banda Aceh. In 2020, the Banda Aceh Municipal Government targets revenue from hotel and restaurant taxes of IDR 80 billion, contributing significantly to the total PAD of IDR 300 billion.

Although no specific data mentions Hotel 61's direct contribution to the figure, with good compliance with tax obligations, the hotel contributes to achieving the target. And it all depends on the city government to regulate it.

Hotel 61 Banda Aceh demonstrates its commitment to tax compliance by:

- a. Accurately record and report transactions: Every transaction made by guests is recorded and reported according to applicable regulations.
- b. Issuing valid proof of payment: Every payment received from a guest is accompanied by a valid proof of payment, such as a note or receipt, as proof of the transaction and the basis for tax collection.
- c. Make tax payments on time: Hotel 61 ensures that outstanding tax obligations are paid on time to avoid administrative fines or sanctions.

The city government of Banda Aceh implements the use of a *Tapping box* as a tool to record every transaction automatically at the hotel. Hotel 61 is one of the hotels in Banda Aceh that has implemented a *Tapping box*, which is part of the government's efforts to increase transparency and accountability in hotel tax management. With the *Tapping box*, the government can conduct stricter supervision of tax obligations reported by taxpayers, including one of them, Hotel 61.

²² Chairul Fahmi, Sri Wahyuni, and Laila Muhammad Rasyid, "THE ROLE OF COURTS IN RESOLVING CASES OF BANKRUPTCY OF ISLAMIC BANK CUSTOMERS," *JURISTA: JURNAL HUKUM DAN KEADILAN* 6, no. 2 (October 1, 2023): 1-22.

The interviews with Mr Windika, as manager of Hotel 61, showed that after using the Tapping box, there was no significant change in taxpayer compliance because Hotel 61 was obeying existing laws and procedures. From the management side, some staff, such as accounting and administration, know how the Tapping box works. Hotel 61's revenue increases depending on the number of visitors. And the obstacles faced in the Tapping box system itself are network errors. The way to overcome this problem when an error occurs that cannot be recorded in real time is to have a vendor team with an application to follow up.²³

And as for the results of interviews with Mr. Zuhri as the Head of the Data Collection Division of the Banda Aceh City Financial Management Agency, he stated that the process of installing Tapping boxes by the bpkk office is with several stages, the first is by socialisation or taxpayer Tapping boxes, the second is a statement of willingness, the third is a survey of cashier equipment.²⁴

Based on data sourced from BPKK, to find out the realisation of hotel tax revenue in 2024, it can be seen through Table 1 below:

Table 1. Hotel tax realisation 61 before and after the implementation of the Tapping box

Start of	End of	Total
Before Tapping use		
01/02/24	29/02/24	3,75%
01/03/24	31/03/24	4,97%
01/04/24	30/04/24	18,15%
After tapping use		
01/05/24	31/05/24	30,21%
01/06/24	30/06/24	42,90%

Based on Table 1 above, revenue from hotel tax 61 in Banda Aceh city shows a significant difference between before and after implementing the *Tapping box* system. In May, revenue from hotel tax increased by 30.21%, which is in line with the increase in the number of visitors that month. The implementation of the *Tapping box* has been based on the Banda Aceh

²³ Windika, "Use of *Tapping Box* at Hotel 61", interview by Ulfia Zuhra, February 17, 2025.

²⁴ Zuhri, "Tapping box usage at hotel 61", interview by Ulfia Zuhri, April 24, 2025.

regulation No. 6 since 2011 on Local Taxes, which regulates the obligation to impose hotel tax as part of local revenue.²⁵ Therefore, the implementation of *tapping boxes* in Banda Aceh has proven to be effective.

CONCLUSIONS

Based on the discussion and results of the research that has been done, the authors can draw several conclusions.

1. The tax compliance of Hotel 61 in Banda Aceh City with tax regulations has been well maintained, even before the implementation of the *Tapping box* system. The hotels have fulfilled their obligations under applicable legal provisions, including reporting and paying local taxes. With the implementation of the *Tapping box* system, this level of compliance is maintained and further strengthened through more transparent and accountable transaction recording. This reflects Hotel 61's commitment to complying with tax regulations before and after using the device as a form of support for law enforcement and improvement of local tax governance.
2. Based on the results of the study of Hotel 61 in Banda Aceh and referring to Law Number 28 of 2009 concerning Local Taxes and Levies, it can be concluded that several factors influence the difference in the level of taxpayer compliance before and after the implementation of the *Tapping box* tool. Although the level of compliance was already good before the tool was implemented, the presence of the *Tapping box* provides significant changes in the aspects of transparency, accountability, administrative efficiency, and supervision by the local government. The digital recording system generated by the *Tapping box* provides legal certainty and supports the implementation of sound tax governance principles by the law's mandate. Therefore, implementing the *Tapping box* not only improves the quality of compliance but also strengthens the integrity of the local taxation system as a whole.

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²⁵ Local Regulation of the City of Banda Aceh Number 6 of 2011 on Local Taxes.

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