

Implementation of Electronic Fiscal Tools (EFD) in Increasing Restaurant Taxpayer Compliance and Restaurant Tax Revenue in Bandung City

Asri Banyu Pertiwi, Aceng Kurniawan
Accounting Study Program, Digital Technology University, Bandung.
asri10220010@digitechuniversity.ac.id

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Abstract

This research is motivated by various problems related to the implementation of Electronic Fiscal Tools, including network problems. This research aims to determine the extent to which the implementation of the Electronic Fiscal Tool (EFD) has increased restaurant taxpayer compliance and restaurant tax revenue in the city of Bandung. The theory used to measure taxpayer compliance is Nurmantu's theory, while to measure effectiveness the theory of Minister of Home Affairs Decree Number 690,900,327 of 1996 is used. Researchers use a case study approach, which is a type of qualitative research, as an important part of the research process. The object of this research was carried out at the Bandung City Regional Revenue Agency Office and the restaurant taxpayer's place. In collecting data, researchers use primary and secondary data such as interviews, observation and documentation. The results show that in the implementation process of the Implementation of Electronic Fiscal Tools (EFD) in Increasing Restaurant Taxpayer Compliance and Restaurant Tax Revenue in the City of Bandung it can be said to be quite optimal. Although there are still many shortcomings or obstacles faced by the Bandung City Bapenda in the first year of using the Electronic Fiscal Tool (EFD).

I. Introduction

Fiscal Tools Electronics, also known as electronic fiscal devices (EFD), are devices used to record financial transactions electronically. In Indonesia, the installation of electronic fiscal tools has been carried out to enhance the supervision of financial transactions and ensure compliance with tax regulations. The use of electronic fiscal tools is still classified as new, but its implementation continues to develop alongside government efforts to increase tax revenue and reduce potential tax evasion. The installation of electronic fiscal tools in Indonesia is carried out by various parties, including the Bandung City Regional Revenue Agency (Bapenda). The testing of these devices was conducted for three months, from November 2022 to January 2023. The installation was done gradually from January 30, 2023, to April 11, 2023, and has been completed at 363 locations in Bandung. Of these, 314 locations are restaurants (Humas Kota Bandung, 2023). According to the Bandung City Bapenda, by the end of 2023, the installation of the electronic

fiscal tools (EFD) had met the target of 1,000 points, with 742 points dedicated to restaurants.

The goal of installing these devices in Bandung is to collect potential tax data in real-time, enabling monitoring and efficient utilization. Additionally, this initiative has the potential to increase taxpayer compliance. As a result, monitoring restaurant transactions is an intensive effort to optimize local revenue from the tax sector (Humas Kota Bandung, 2023). After one year of implementation, there have been certain technical and non-technical challenges. For example, some taxpayers have been reluctant to install electronic fiscal tools, often citing issues such as network problems, incompatibility with existing systems, or concerns that surrounding competitors or nearby restaurants should also adopt the same devices. The Bandung City Bapenda has also reported technical difficulties, such as devices suddenly becoming inactive or the absence of a contact party for troubleshooting. Nevertheless, the Bandung City Bapenda continues its efforts

to improve taxpayer compliance. One of the measures taken for restaurant taxes is the installation of electronic fiscal tools (EFD).

These tools are used to record transactions for hotels, restaurants, entertainment, and parking taxes in real-time. The restaurant tax contributes 10% of the local tax revenue in Bandung. Therefore, efforts to maximize restaurant tax revenues will significantly impact the city's overall tax income. Given the background of technological developments and the use of electronic payment systems with electronic fiscal tools (EFD), it is highly anticipated that these tools will enhance the payment process and make it more convenient for taxpayers to fulfill their obligations. With the program still in its early stages, this study discusses the topic "Implementation of Electronic Fiscal Tools (EFD) in Improving Restaurant Taxpayer Compliance and Restaurant Tax Revenue in Bandung City."

2. Theoretical Review

2.1 Fiscal Tools Electronics (EFD)

Fiscal Tools Electronics (EFD) are devices used to record hotel, restaurant, and café tax transactions in real-time. EFD helps local governments increase tax compliance and administrative efficiency, as well as boost local tax revenues. The solution comprises hardware, software, and analytics & reporting tools (PT. Cartenz, 2023). The electronic fiscal tool works by pairing registered HOREKA (hotel, restaurant, café) businesses with tools such as Interceptor Boxes, Software Uploaders, or POS systems. These tools transmit real-time data to the Online Transaction Monitoring (OTM) dashboard, providing tax data insights. The system records POS transaction data at merchants via commands to the printer, with data sent to the OTM Dashboard for monitoring. The tools are user-friendly and can translate images and text, making it easy to collect data from corresponding systems (PT. Cartenz, 2023).

The POS (Point of Sale) system, which is Android-based, helps manage business

operations efficiently, whether online or offline. Local governments use a special dashboard called the OTM application to monitor and display recorded tax transaction data (PT. Cartenz, 2023).

2.2 Tax

According to Prof. Dr. H. Rochmat Soemitro, SH, a tax is a compulsory contribution from individuals to the state, without reciprocal benefits, and is used to finance public expenditures. Meanwhile, Dr. Suparman Soemahamidjaya defines tax as a mandatory payment made by individuals or entities, in the form of money or goods, levied by authorities according to applicable laws, with the purpose of covering the cost of producing goods and services and improving public welfare (Sihombing & Sibagariang, 2020).

2.3 Compliance with Tax Obligations

Thomas Sumarsan defines tax compliance as the fulfillment of tax obligations by individuals or entities, which includes paying taxes, making tax deductions, and fulfilling tax obligations as prescribed by law (Fortuna & Setiadi, 2022). According to Nurmantu (in Kurniawan, Purwanti, & Lidiawati, 2017), there are two types of compliance:

- a. **Formal Compliance:** Occurs when taxpayers fulfill their obligations in accordance with the tax laws. For example, submitting an income tax return by the March 31 deadline shows that a taxpayer has fulfilled their formal compliance. However, filing before or on the deadline is not sufficient to fulfill material compliance.
- b. **Material Compliance:** Refers to the substantial fulfillment of all tax obligations, including completing forms honestly, completely, and correctly, and submitting them to the tax office by the deadline.

2.4 Regional Tax

Regional taxes are a consequence of decentralization, which grants local governments the authority to manage state finances, including tax revenues (Mahfudh,

Saleh, & Yusuf, 2022). According to the Constitution of the Republic of Indonesia, Law No. 28 of 2009 concerning Regional Taxes and Levies, regional taxes are divided into two categories:

- a. Provincial Taxes: Includes motor vehicle tax, motor vehicle transfer fee, motor vehicle fuel tax, surface water tax, and cigarette tax.
- b. Municipal Taxes: Includes hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, non-metallic mineral and rock tax, parking tax, groundwater tax, swallow nest tax, and land and building tax for rural and urban areas.

According to Mardiasmo, regional revenue targets are based on the estimated minimum income required to meet the area's budget (Azima, 2015). The realization of tax revenue is the actual tax income collected over a specified period compared to the target set by the region (Mubarok, 2017). Tax effectiveness refers to the ability of local governments to meet tax revenue targets, which can be measured by how closely actual tax income aligns with the planned revenue.

2.5 Restaurant Tax

According to Law No. 28 of 2009, restaurant tax is imposed on services provided by restaurants. Restaurant tax is considered an indirect tax, where the tax is based on services provided to consumers. The restaurant owner or operator is responsible for collecting and remitting the tax to the authorities. Restaurant tax is based on the value of services, including food and drink, sold to customers either on-site or for take-out. The restaurant tax rate is set at 10% of the base tax amount. The tax period is one calendar month, and it is paid by the restaurant owner. Services that do not meet the minimum turnover threshold of Rp. 10,000,000 per month are excluded from this tax (Tiara & Wibowo, 2018). The imposition of this tax applies to food and drink establishments such as restaurants, food stalls, cafes, bars, street vendors, and similar businesses.

3. Method Study

3.1 Research Method

This study employs a case study approach with a qualitative research type, which is an essential part of the research process. According to Sugiyono (2019, p. 9), qualitative research is based on the postpositivism philosophy, focusing on research conducted in natural conditions and existing contexts. This research will be carried out at the Bandung City Regional Revenue Agency office and at restaurants that are subject to the tax, which are the objects of this study.

3.2 Research Object

The research object is restaurants that are taxpayers, both those that have and have not used Electronic Transaction Recording Tools (Fiscal Tools Electronics). The primary focus of this study is to assess the effectiveness of restaurant taxpayers' compliance in fulfilling their tax obligations using Electronic Transaction Recording Tools.

3.3 Research Subject

The research subjects are restaurant taxpayers, both those that have and have not implemented Electronic Transaction Recording Tools. These restaurant taxpayers will serve as primary informants, providing data regarding their compliance in reporting and paying restaurant taxes using the existing system.

3.4 Research Type and Location

This study uses a qualitative research type with a case study approach. The research will be conducted at the Bandung City Regional Revenue Agency office and at restaurants subject to restaurant taxes.

3.5 Data Collection Techniques

The data collection techniques used in this study include:

- a. **Observation:** The researcher will conduct direct observation of tax-related activities in restaurants, especially those using and not using Electronic Transaction Recording Tools.

- b. **Interviews:** The researcher will conduct interviews with relevant parties, such as restaurant owners, administrative staff, and officers from the Regional Revenue Agency, to obtain information on tax compliance and the use of Electronic Transaction Recording Tools.
- c. **Documentation:** Data will also be collected through documentation, including documents from the Regional Revenue Agency as well as documents related to tax transactions in the restaurants.

3.6 Data Analysis

The data analysis used in this study is data synthesis, which involves summarizing the results obtained through interviews, observations, and documentation related to the organization and the implementation of restaurant tax compliance. This synthesis analysis aims to provide a deeper understanding of the effectiveness of tax compliance in restaurants that use and do not use Electronic Transaction Recording Tools. By using this research method, it is expected that a clear picture will emerge regarding how the use of Electronic Transaction Recording Tools can influence restaurant tax compliance and the effectiveness of local tax implementation.

4. Results and Discussion

Fiscal Tools Electronic is an electronic device used to record outstanding tax sales in a country. In Indonesia, these tools are utilized for four major tax categories: restaurants, hotels, entertainment, and parking. According to research conducted in Bandung City, the implementation of Fiscal Tools Electronic began in 2017, but it was discontinued due to frequent damage to the devices. In 2023, the Bandung City Revenue Agency (Bapenda) decided to refresh the tools with a rental system, meaning they no longer need to procure new devices or manage their maintenance.

The management of these tools is carried out by a third party, Cartenz Group (PT Cartenz Technology Indonesia), a leading technology, information, and communications

(ICT) company in Indonesia. To foster technological innovation, Cartenz Group collaborates with the government, businesses, and other community institutions. The Fiscal Tools Electronic system is designed to record transactions in real time from hotels, restaurants, and cafes, thus helping regional governments increase tax compliance and administrative efficiency, as well as improving local tax revenue.

The tax payment process flow through Fiscal Tools Electronic is as follows:

- a. Transactions are recorded in real time through the applications available on the Fiscal Tools Electronic.
- b. Tax reports are submitted monthly.
- c. The Bapenda receives the deposits made, in accordance with the Fiscal Tools Electronic system.

The installation of the Fiscal Tools Electronic in Bandung City has been carried out in line with the target set by the Head of the Bandung City Bapenda, Mr. H. Iskandar Zulkarnain, ST, MM. The goal was to install 1,000 points randomly across tax-obligated businesses, including restaurants, entertainment venues, hotels, and parking areas. According to Bapenda, there is no additional quota for this program, but they aim to maximize the 1,000 points that have already been installed. The installation of Fiscal Tools Electronic is mandatory for all tax-obligated restaurants in Bandung City, though currently, it is focused on those restaurants that have the necessary infrastructure and stable network connections.

The implementation of these tools over the past year has had a noticeable impact on restaurant tax revenues. Of the 1,000 installed devices, 80% have been placed in tax-obligated restaurants. As a result, the use of Fiscal Tools Electronic in restaurants has contributed significantly to local tax income the realization of restaurant taxes has shown consistent growth. In 2021, the restaurant tax realization reached IDR 208,580,295,307, despite the ongoing pandemic. The following year, 2022, saw an increase as the economy began

recovering from the pandemic, with a realization of IDR 334,973,160,369. In 2023, the restaurant tax realization grew significantly to IDR 645,392,289,552. This increase can be attributed to various efforts made by the government to boost tax income, especially in the restaurant sector.

Typically, the Bandung City Bapenda ensures that the taxes from restaurants are eligible for the use of Fiscal Tools Electronic. However, if a business wishes to install the system, the tax-obligated party can request an installation application from Bapenda. Although not all businesses accept the installation, Bapenda continues to encourage tax-obligated parties to understand and participate in the program. The implementation of Fiscal Tools Electronic by Bapenda is considered one of the main reasons for surpassing the initial revenue targets, achieving much higher-than-expected results.

4.1 Compliance Must Tax Restaurant Users of Fiscal Tools Electronics (EFD)

Compliance in taxation refers to the obligation of tax subjects (mandatory taxpayers) to carry out their rights and obligations in accordance with applicable tax regulations and procedures. Bandung City Bapenda emphasizes that compliance stems from the awareness of tax subjects themselves. Awareness of tax obligations occurs when a taxpayer knows, acknowledges, appreciates, and obeys the applicable tax provisions, and is committed to fulfilling their tax obligations. The use of Fiscal Tools Electronic is one of the efforts made by Bandung City Bapenda to increase tax compliance.

According to Nurmantu, tax compliance can be divided into two types: formal compliance and material compliance. Formal compliance can be seen in the timely payment of taxes by taxpayers. With the Fiscal Tools Electronic program, Bandung City Bapenda has encouraged mandatory taxpayers to pay their taxes on time, as the system records tax transactions in real-time. Users of the Fiscal Tools Electronic system have reported that it

simplifies tax payment processing, as transactions are recorded automatically, making it easier for them to generate reports. This has been particularly beneficial for busy restaurants, such as Gcoan and Margame Udon, who feel that real-time tax transaction recording has improved their tax management. S*laria also stated that since adopting the Fiscal Tools Electronic, they have never been late in paying taxes and have found the process more efficient due to the timely reports and payment reminders.

This view is supported by Bandung City Bapenda, which notes that taxpayers using the Fiscal Tools Electronic system have become more punctual in paying their taxes. Material compliance refers to the implementation of tax regulations such as the applicable tax object, the taxable person, the tax rate, and the process of tax debt creation and elimination. Specifically, for restaurant taxes, this refers to the obligation of restaurants to pay tax on the services they provide, including food and beverages consumed on-site or elsewhere. However, services provided by restaurants with a monthly turnover of less than IDR 10,000,000 are exempt from restaurant taxes. The tax rate for restaurants is set at 10%, and taxes are collected monthly.

The tax base is calculated based on the amount paid or expected to be paid to the restaurant. The use of Fiscal Tools Electronic ensures that the tax is calculated correctly according to the applicable restaurant tax rates. Bandung City Bapenda has stated that after the implementation of Fiscal Tools Electronic, there are minimal occurrences of underpayment, as the system allows for real-time monitoring. For example, House Eat Cib*uk stated that the tax rates have been applied correctly from the moment the Fiscal Tools Electronic system was installed. Similarly, Ch*time confirmed that after installation, tax monitoring and compliance have been handled efficiently by the tax authority. However, for restaurants not using the Fiscal Tools Electronic, there have been instances of reprimands for late payments or underpayment.

This suggests that the Fiscal Tools Electronic system is highly effective in improving tax compliance. Despite facing some technical or non-technical challenges, the system continues to be evaluated by Bandung City Bapenda and the technical team from PT Cartenz. Bandung City Bapenda has reported that technical issues typically involve the system being unsuitable for certain locations or other problems, such as the reluctance of nearby restaurants to install the system unless others do so first. To address these issues, Bandung City Bapenda will continue to install Fiscal Tools Electronic systems unless there are technical reasons that prevent installation at a particular location.

Another challenge is the occasional deactivation of user accounts without prior coordination with Bandung City Bapenda and the technical team from PT Cartenz. In such cases, Bandung City Bapenda will directly contact the restaurant to resolve the issue. For example, Ch*time experienced an account deactivation but quickly contacted the technical team, which resolved the issue. In contrast, restaurants that do not use the Fiscal Tools Electronic system are more frequently reprimanded by the tax authorities for late

payments or underpayment. On average, these restaurants receive minor reprimands but eventually pay their taxes in accordance with regulations.

4.2 Income Tax Restaurant After Implementation of Fiscal Tools Electronics (EFD)

Bandung City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies outlines what is included and excluded, particularly with regard to the restaurant tax, as described in Article 21. To achieve the desired tax income, it is essential to have a specific target in place. The government sets tax revenue targets to meet expected state income, and these targets can be adjusted annually based on the monthly realization of tax collection. The expected tax income must be collected by the government within a specified period, such as the annual budget. These targets reflect the effectiveness and efficiency of tax collection. However, the set tax revenue targets are sometimes not met, as shown in the table below, which presents the restaurant tax targets from 2021 to November 2023.

Table 4.2

Target, Realization, and Percentage Effectiveness of Restaurant Tax

Year	Restaurant Tax Target	Restaurant Tax Realization	Percentage	Criteria
	Pure	Adjustment		Pure
2021	Rp 350,000,000,000.00	Rp 192,700,000,000.00	Rp 208,580,295,307.00	60%
2022	Rp 275,000,000,000.00	-	Rp 334,973,160,369.00	122%
2023	Rp 360,000,000,000.00	-	Rp 645,392,289,552.00	179%

Source: Bandung City Regional Revenue Agency (2023)

In 2021, the restaurant tax target was initially set at IDR 350 billion. However, due to the realization of tax income on a monthly basis, the Bandung City Regional Revenue Agency (Bapenda) lowered the target to IDR 192.7 billion. It can be assumed that the COVID-19 pandemic in 2021 impacted the restaurant tax targets in Bandung City, particularly with the decline in public activities outside the home, including dining at restaurants. This decline

contributed to a reduction in restaurant tax revenue in Bandung City. In 2022, the restaurant tax target remained unchanged at IDR 275 billion. With the pandemic easing in mid-2022, economic conditions in Indonesia began to stabilize. In 2023, the restaurant tax target was raised significantly to IDR 360 billion.

a. Realized Tax Revenue

Realized tax revenue refers to the actual tax income the government collects over a certain period, such as an annual budget. By comparing the actual tax revenue with the established targets, the achievement of the tax collection goal can be assessed. Tax revenue is considered successful if the amount collected exceeds the target. Conversely, if the collected amount falls short of the target, it is considered a failure to meet the revenue goal. The actual tax revenue can be used as an indicator to evaluate the effectiveness of tax collection.

In 2021, the realized tax revenue was IDR 208,580,295,307, which was higher than the adjusted target of IDR 192.7 billion but still lower than the initial target of IDR 350 billion. In 2022, the realized tax revenue increased to IDR 334,973,160,369. By 2023, the realized tax revenue experienced a substantial increase, reaching IDR 645,392,289,552 by November. The failure to meet tax targets can affect regional spending and reduce the funds available for financing regional development. Additionally, not achieving the tax target can result in not meeting the Regional Original Income (PAD) target.

b. Effectiveness of Tax Collection

The relationship between the output and the achievement of goals is known as effectiveness. The more effective the work processes of an organization, the stronger the connection between output and the achievement of objectives. The effectiveness of tax collection is measured by how the actual tax revenue correlates with the established tax targets. The effectiveness of Bandung City's tax collection has been very effective each year. However, in 2021, the first target could be considered insufficiently effective, reaching only 60%.

Nevertheless, Bandung City Bapenda quickly revised the 2021 target, which improved the effectiveness of restaurant tax collection to 108%. In 2022, the effectiveness reached 122%, indicating a highly effective tax collection system. Bandung City Bapenda continued to

work on increasing restaurant tax realization in 2023, partly by implementing the Electronic Fiscal Tools program. As a result, the effectiveness in 2023 significantly increased to 179%, showing that the tax collection system was highly effective.

According to interviews with Bandung City Bapenda officials, the significant increase in revenue in 2023 can be attributed to the use of Electronic Fiscal Tools (EFD), which helped improve taxpayer compliance. Another contributing factor is the growth of the restaurant sector, with a significant increase in consumers dining at restaurants. For example, restaurants like Gacoan and Marugame Udon saw a rise in customer numbers in 2023, which naturally influenced the increase in restaurant tax revenue in Bandung City.

The implementation of Electronic Fiscal Tools (EFD) has greatly improved restaurant tax income in Bandung City. The Bandung City Bapenda is now able to monitor incoming taxes each month through an online transaction monitoring application provided by the EFD program. Bandung City Bapenda also noted that the realization of taxes exceeding the 2023 revenue target was a direct result of the installation and use of Electronic Fiscal Tools.

4.3 Comparison Income Tax Restaurant Before and after Implementation of Fiscal Tools Electronics (EFD)

The policy of the Bandung City Government regarding the use of Fiscal Tools Electronic (EFD) can be seen in several existing regulations and policies that have been implemented. Below are some examples:

- a. Bandung City Regional Regulation Number 20 of 2023: This regulation addresses general provisions, objectives and scope, SPBE governance, SPBE management, technology audit for SPBE, information and communication, SPBE organizers, and monitoring and evaluation. It includes rules related to the use of information and communication technology in regional finance management, including the use of

Fiscal Tools Electronic (EFD) (Bandung City Regional Regulation Number 20, 2023).

- b. Decentralized Fiscal Policy in Bandung City: Fiscal decentralization in Bandung City aims to enhance the local government's capacity to manage finances. Through decentralization, the Bandung City government has developed more effective and efficient financial management systems, including the use of Fiscal Tools Electronic (EFD) (Bandung City Regional Regulation Number 20, 2023).
- c. Bandung City Fiscal Policy: Bandung City's fiscal policy is outlined in various regulations, including Bandung City Regional Regulation Number 20 of 2023. This fiscal policy includes rules related to regional financial management, including the use of

Fiscal Tools Electronic (EFD) (Bandung City Regional Regulation Number 20, 2023).

These sources show that the Bandung City government's policy on Fiscal Tools Electronic (EFD) focuses on utilizing information and communication technology to increase efficiency and accuracy in regional finance management. The use of electronic tax recorders through the Fiscal Tools Electronic system has contributed to an increase in local revenue, specifically from the restaurant tax sector, where online tax collection is implemented using EFD. Tax revenue from restaurants has seen a steady increase each month after the implementation of the Fiscal Tools Electronic system, as reflected in the following table:

Table 4.3

Comparison of Restaurant Tax Income Before and After the Use of Fiscal Tools Electronic

Month	Before (Year 2022)	After (Year 2023)	Difference
January	Rp 28,863,845,550.00	Rp 32,535,860,900.00	Rp 3,672,015,350.00
February	Rp 23,865,517,285.00	Rp 28,284,460,996.00	Rp 4,418,943,711.00
March	Rp 27,240,778,654.00	Rp 25,913,153,101.00	-Rp 1,327,625,553.00
April	Rp 23,649,710,449.00	Rp 28,506,202,858.00	Rp 4,856,492,409.00
May	Rp 25,353,403,941.00	Rp 36,194,036,379.00	Rp 10,840,632,438.00
June	Rp 34,916,593,477.00	Rp 30,576,075,977.00	-Rp 4,340,517,500.00
July	Rp 28,442,806,930.00	Rp 31,057,255,475.00	Rp 2,614,448,545.00
August	Rp 30,481,906,047.00	Rp 31,865,577,661.00	Rp 1,383,671,614.00
September	Rp 26,755,421,997.00	Rp 29,539,187,489.00	Rp 2,783,765,492.00
October	Rp 26,965,141,888.00	Rp 31,740,721,153.00	Rp 4,775,579,265.00
November	Rp 28,738,620,745.00	Rp 339,179,757,563.00	Rp 310,441,136,818.00
December	Rp 29,699,413,406.00	-	-

Source: Bandung City Regional Revenue Agency (2023)

In January and February, restaurant tax revenue increased compared to the previous year, but in March, there was a difference of IDR 1,327,625,553, where the income before the use of Fiscal Tools Electronic was higher. This may have been due to some restaurants failing to make timely payments. In April and May, revenue increased again compared to the previous year, with May experiencing a significant increase of IDR 10,840,632,438. This increase could be attributed to tax payments from previous months being paid during this period. In June, there was a decline compared to the previous year, with a decrease of IDR

4,340,517,500, a relatively large drop compared to March. However, from July to October, revenue again showed increases compared to the previous year. A dramatic increase was observed in November, with a rise of IDR 310,441,136,818 from the previous year.

The surge in restaurant tax revenue in November is typically due to higher consumer activity during the holiday season, including school holidays and preparations for Christmas. People tend to dine out more often during this period, leading to increased restaurant sales and, consequently, higher tax revenue. Additionally, many restaurants hold promotions

and special events during the holidays to attract customers, which further contributes to the increase in restaurant tax income. Furthermore, the influx of domestic and international tourists, especially with Bandung hosting various cultural, music, and culinary festivals towards the end of the year, also increases foot traffic to restaurants.

The decrease in revenue in March and June may have been due to optimization issues in tax payments. The Bandung City Revenue Agency (Bapenda) noted that some restaurants had not adopted the Fiscal Tools Electronic system and made late payments. These issues were resolved once the affected restaurants implemented the system. It was also reported that some restaurants without the system initially failed to make timely payments but later rectified the issue.

Bapenda has identified several factors contributing to the significant increase in restaurant tax revenue in 2023:

- a. Many Holidays: The numerous holidays in 2023 contributed to increased income for restaurants and hotels, especially in Bandung, which became a prime tourist destination.
- b. COVID-19 Recovery: The impact of COVID-19, which severely affected the restaurant sector in 2020, persisted into 2022. However, by 2023, the situation improved, which positively impacted the restaurant industry and the economy in general.
- c. Public Awareness: An important factor in increasing regional tax revenue is public awareness of tax obligations. Bapenda reported that the public has become more conscious of their tax duties.
- d. Domino Effect of Fiscal Tools Electronic: The implementation of Fiscal Tools Electronic has created a domino effect, where one positive event has led to others, such as improved tax compliance among restaurant owners.

From the comparison of restaurant tax revenue before and after the implementation of Fiscal Tools Electronic (EFD), it is evident that monthly revenue has increased after the system

was introduced. Although there were some declines in certain months, Bapenda believes these were due to late payments by some restaurants that had not yet implemented the system. The study concludes that the use of Fiscal Tools Electronic (EFD) has positively impacted both tax compliance and restaurant tax revenue in Bandung City, as evidenced by the findings in this study.

5. Closing

5.1 Conclusion

Based on the phenomenon, problem formulation, and research results derived from data analysis and field findings, the study concludes as follows:

- a. Taxpayer Compliance Among Restaurant Users of Electronic Fiscal Tools (EFD)
The implementation of Electronic Fiscal Tools (EFD) has proven effective in enhancing restaurant tax compliance. However, there are still obstacles, both technical and non-technical, which continue to be evaluated by Bandung City Bapenda (Regional Revenue Agency) and the technical team from PT Cartez. Taxpayer compliance can be monitored through the online transaction monitoring system provided by the EFD program, which is directly overseen by the Bandung City Bapenda.
- b. Restaurant Tax Income After the Implementation of Electronic Fiscal Tools (EFD)
The implementation of EFD has led to a significant increase in restaurant tax revenue in Bandung City. However, post-Covid-19 challenges have caused a decrease in restaurant tax realization. Bandung City Bapenda has reported that tax revenue has exceeded its target for 2023, thanks to the effectiveness of EFD. This system allows Bandung City Bapenda to manage monthly tax obligations more efficiently through the use of the online transaction monitoring application.
- c. Comparison of Restaurant Tax Income Before and After EFD Implementation
A comparison of restaurant tax income

before and after the implementation of EFD shows a steady increase in monthly tax revenue after the program's use. Despite some months experiencing a decline, Bandung City Bapenda believes this is due to the fact that many taxes have not yet been registered in the Electronic Fiscal Tools system, and some taxpayers are still unaware of their tax obligations.

5.2 Suggestions

Based on the research findings and conclusions, the following operational suggestions are made:

- a. To Increase Taxpayer Compliance Among Restaurant Users of EFD
This can be achieved through the following methods:
 - a. Evaluate the obstacles related to network issues. In the future, it may be beneficial to introduce recording tools that do not require a network but can still be monitored directly.
 - b. Increase socialization efforts regarding Electronic Fiscal Tools to make taxpayers more interested in supporting the program.
- b. To Ensure Continued Growth in Restaurant Tax Income After EFD Implementation
This can be achieved by:
 - a. Enhancing the functionality of the EFD system. It is important to continuously evaluate and improve the existing EFD programs to ensure their effectiveness.
- c. To Optimize the Comparison of Restaurant Tax Income Before and After EFD Implementation
This can be done by:
 - a. Expanding the installation points of Electronic Fiscal Tools. Increasing the number of installation points will improve the program's reach and effectiveness, further optimizing the system.

5.3 Development Suggestions for Knowledge

According to Harre, science involves the collection of tested theories that attempt to explain regular or irregular patterns between studied phenomena. Knowledge about nature, society, and the mind is referred to as human

knowledge (Octaviana & Ramadhani, 2021). The results of this study show that the implementation of Electronic Fiscal Tools (EFD) has successfully increased both taxpayer compliance and restaurant tax revenues in Bandung City. Therefore, the researcher recommends conducting similar studies with different units of analysis and research objects to increase the reliability of the findings. Further research could also examine the implementation of the Electronic Fiscal Tools program from the perspective of a third party, such as PT Cartez.

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