

ABSTRACT

This research has a purpose to know (1) the growth of tax revenue in the hotel and restaurant tax in DKI Jakarta Province from 2010-2016, (2) the effectiveness of hotel and restaurant tax in DKI Jakarta Province from 2010-2016, (3) contribution of hotel restaurant tax to PAD in DKI Jakarta Province from 2010-2016. This research is descriptive with quantitative approach. Data obtained using the method of documentation and literature study. Data were analyzed using analysis of growth rate, analysis of the effectiveness and contribution analysis. The research shows that (1) the growth of tax revenue in the hotel tax fluctuation. The highest development of hotel tax in 2010 is 22,27% and the smallest development in 2016 is 1,37%. Whereas the highest income tax development of restaurant in 2015 is 25,71% and the smallest in 2016 is 7,06%, (2) the effectiveness of hotel and restaurant tax receipts are very effective in the category with an average of 102,28% effectiveness of hotel tax and amounted to 107.64% restaurant tax, (3) contribution hotel tax revenue to Local Original Income in 2010-2016 is in the range of criteria contribution with percentage 4,64%. Contribution restaurant tax revenue to Local Original Income in 2010-2016 are included in the criteria very contribution with percentage 6,18%.

Keywords : Hotel Tax, Restaurant Tax, and Local Original Income (PAD)