

Research Article

# Analysis of the Growth Rate of Goods and Services Tax Revenue for Hospitality Services and its Contribution to Local Revenue in the Province of Jakarta Special Region

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## ABSTRACT

Jakarta, as the economic and tourism centre of Indonesia, has a strong attraction for tourists, as well as businesspeople from various directions. Hotel Services Revenue has an impact on PBJT Hotel Services Revenue, which is one source of local tax revenue. This study aims to analyse the growth rate of the Specific Goods and Services Tax (PBJT) from the hotel services sector and its contribution to Local Government Revenue in the Special Region of Jakarta Province during the period 2019-2024. This research uses a descriptive analysis method with a quantitative approach. Secondary data includes the realisation of PBJT revenue from the hotel services sector and the total Local Government Revenue of the Special Region of Jakarta. The results of this study indicate that the growth rate of PBJT revenue from the hotel services sector in Jakarta tends to increase annually, as does the contribution of PBJT Hospitality Services, which also continues to rise every year. However, the contribution falls into the "very low" category.

**Keywords:** Tax On Certain Goods And Services; Hotel Services; Growth Rate; Contribution; Local Government Revenue

## 1. INTRODUCTION

Jakarta, as the economic heart and tourism hub of Indonesia, holds a strong appeal for both domestic and international tourists, as well as business actors from various regions. Its status as a special region and centre of economic activity makes Jakarta a primary destination for a wide range of purposes—from leisure and cultural visits to business meetings, conferences, and large-scale exhibitions. The increasing number of newcomers in this area drives the high demand for housing and dining facilities, such as boarding houses, apartments, hotels, and restaurants, which have the potential to become sources of Local Government Revenue (LGR) through taxation (Ahmad & Putra, 2023). This dynamic is reflected in the city's hotel landscape. The distribution of hotels in Jakarta is highly diverse, ranging from luxurious five-star accommodations to budget hotels that cater to a variety of market segments. The significant number of hotels serves as a direct indicator of the high volume of tourism and business activities in the city.

A hotel is a paid lodging facility along with its related services (Raco et al., 2021). Hospitality services include the provision of lodging accommodations, along with supporting facilities, such as the rental of meeting or conference rooms provided by accommodation providers. Business types classified under this category include hotels, hostels, villas, homestays, motels, guest lodges, inns, guest houses, bungalows, resorts, cottages, privately owned residences used for commercial lodging, and glamping facilities (Tresnajaya et al., 2023). According to data from the Jakarta Central Statistics Agency (BPS Jakarta), published in the report "Hotel Statistics and Hotel Room Occupancy Rate in Jakarta," the annual hotel survey reveals that the number of hotels fluctuated considerably during the 2020–2024 period. The COVID-19 pandemic, which occurred from early 2020 through 2022, had a significant impact on these changes. The number of accommodations in 2020 decreased by 5.25%. The hotel room occupancy rate (OR) during this period was very low, which, in turn, led to a sharp decline in hotel revenues throughout the COVID-19 pandemic.

Meanwhile, high operational costs made it difficult for accommodation businesses in Jakarta to survive. Several hotels and restaurants permanently closed due to a lack of tourists. To address this, the government implemented new regular policies to revive the economy (Insani & Arnan, 2023). This condition was particularly experienced by non-star hotels, many of which were ultimately forced to cease operations. Entering the second year of the COVID-19 pandemic, the hotel industry in Jakarta faced even greater pressure as the pandemic's impact widened and mobility restrictions were enforced. The

decline in accommodation service businesses continued, leaving only 893 accommodation enterprises operating in 2021—a decrease of 4.9%.

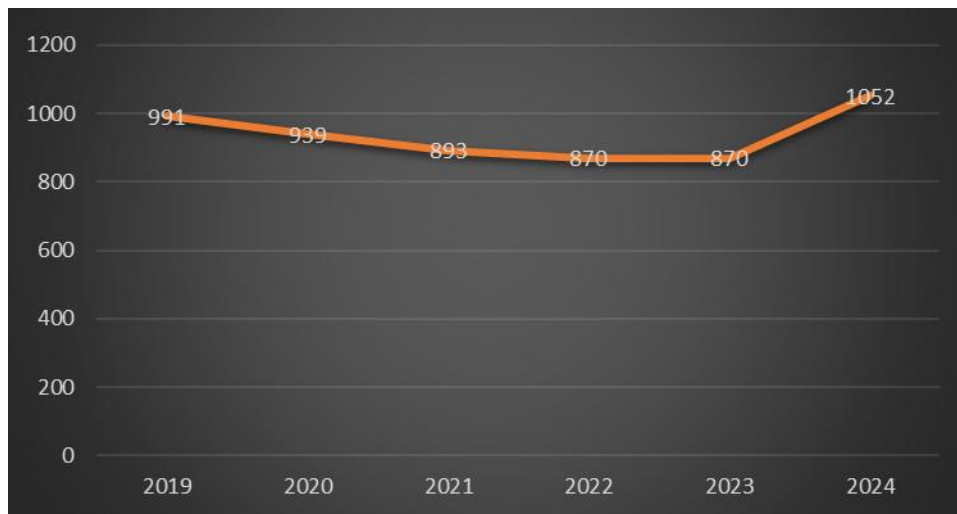


Figure 1. Number of accommodation establishments

In mid-2022, the pandemic began to subside, and the government started to ease public activity restrictions. This led to a noticeable revival in the growth of the hotel industry in the Special Capital Region of Jakarta. Although the number of hotels still declined by 2.58 per cent compared to 2021, the Hotel Occupancy Rate (HOR) began to increase. This upward trend in hotel occupancy continued following the official lifting of public activity restrictions at the end of 2022. In 2023, or the post-COVID-19 period, and amid ongoing economic recovery, the hotel occupancy rate continued to rise compared to 2022. Meanwhile, the number of accommodation businesses remained relatively unchanged. In 2024, however, the number of accommodation establishments increased considerably compared to the previous year.



Figure 2. Annual hotel occupancy rate (HOR)

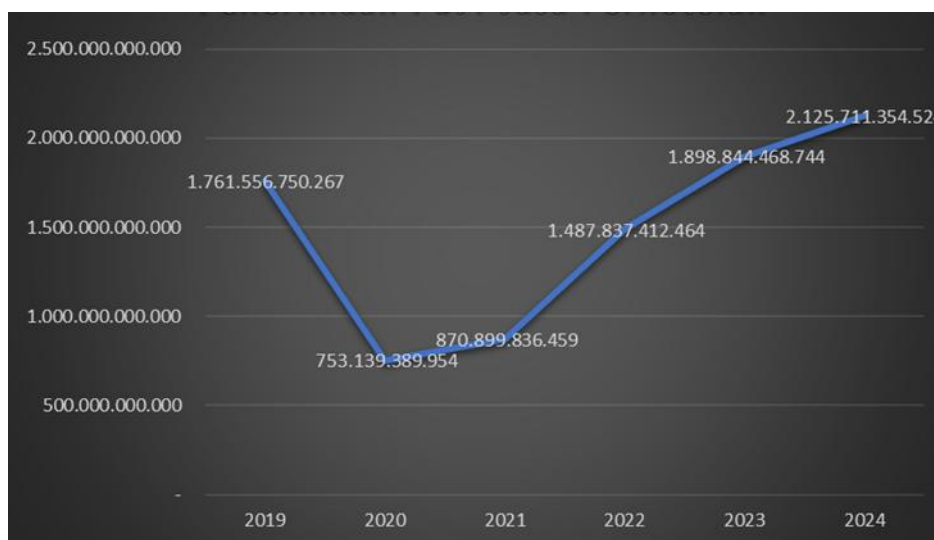
The accommodation sector, particularly hotels, is a vital component of the tourism ecosystem and significantly influences regional economies through various mechanisms, including tax revenues (Ariantha et al., 2021). The occupancy rate, a key indicator of hotel performance, reflects the proportion of available rooms that are occupied during a given period. This directly impacts revenue streams and, consequently, tax contributions (Bonfato et al., 2017). In Jakarta, every hotel stay transaction is subject to the Specific Goods and Services Tax (PBJT) on hospitality services. Therefore, the higher the hotel occupancy rate, the greater the potential tax revenue for the Provincial Government of the Special Capital Region of Jakarta. Local Own-Source Revenue (PAD) refers to the regional income derived from local sources, as per applicable regulations (Samosir, 2020). Local Own-Source Revenue (PAD) plays a crucial role in maintaining regional financial stability, with taxes serving as the primary source that must be managed optimally to enhance revenue (Havi et al., 2024). Although various issues continue to arise due to weaknesses in the hotel tax collection mechanism, this is primarily attributed to the self-assessment system, which heavily relies on the integrity and voluntary compliance of taxpayers (Sanjaya & Wijaya, 2020). Regional tax is a mandatory obligation of residents to the local government, regulated by regional regulations. It is coercive, without direct compensation, utilised to support the needs and welfare of the local community (Hadi, 2021). Local Own-Source Revenue (PAD) is a key component of regional financial income, playing a crucial role in supporting the

implementation of regional autonomy. Its ultimate goal is to enhance the welfare of local communities, a manifestation of the decentralisation system (Santoso et al., 2022).

The role of consumption taxes, such as the Goods and Services Tax (GST), as a source of regional income has become increasingly essential for local governments worldwide. The implementation of such taxes can have significant implications for revenue generation, economic development, and policy formulation. In the context of regional income in Indonesia, the potential of consumption taxes represents a substantial source of funding (Ramadhani et al., 2023). Alikaputri and Waluyo (2024) state that the implementation of regional autonomy provides broad opportunities for local governments to strengthen their capacity and independence in managing their finances. The implementation of regional autonomy places responsibility on local governments to manage their internal affairs, including exploring revenue sources to fund various regional needs and expenditures (Rosadi et al., 2023). Funding for the administration of regional governments comes from various sources, including Local Own-Source Revenue (PAD), revenue-sharing funds, and other sources, with regional taxes being a key component of PAD (Marka et al., 2023). In Indonesia, local governments are granted full authority to manage and administer the interests of their communities by statutory regulations, a concept known as regional autonomy. Through the implementation of this policy, the government provides each region with the opportunity to independently explore and manage its local resources, thereby supporting regional development and enhancing Local Own-Source Revenue (PAD) (Wijaya & Ngadiman, 2020). Therefore, the government needs to be prudent in determining the amount of tax payable by taxpayers and should take appropriate measures to reduce delays in tax payments (Yanto & Rinanda, 2023).

The collection of the Specific Goods and Services Tax (PBJT) on hospitality services is regulated under Law Number 1 of 2022 concerning the Financial Relationship between the Central Government and Regional Governments (HKPD Law). PBJT on hospitality services refers to the provision of accommodation and supporting facilities, as well as the rental of meeting/conference rooms, by hospitality service providers, such as:

- a. hotels;
- b. hostels;
- c. villas;
- d. tourist lodges;
- e. motels;
- f. inns;
- g. tourism guesthouses;
- h. rest houses;
- i. boarding houses/guesthouses/bungalows/resorts/cottages;
- j. private residences used as hotels; and
- k. glamping (glamorous camping) accommodations.



**Figure 3.** Revenue from the specific goods and services tax on hospitality services (PBJT Jasa Perhotelan)

In 2020, revenue from the Specific Goods and Services Tax on Hospitality Services (formerly known as the Hotel Tax) declined significantly compared to 2019 due to the impact of the COVID-19 pandemic. However, starting from 2021 through 2024, there has been a steady increase in tax revenue. By 2023, the revenue had surpassed the pre-pandemic level recorded in 2019, and in 2024, revenue from the hospitality services tax continued to rise compared to 2023.

The tourism industry, in particular, has been identified as a sector capable of generating substantial tax revenue for local governments through levies on accommodation, food, and related services. The hospitality sector in Jakarta is highly dynamic and influenced by various factors, including economic growth, occupancy rates, tourism policies, and both national and international events. Fluctuations in the hospitality sector's activity directly impact revenue from the Specific Goods and Services Tax on Hospitality Services. Therefore, it is important to analyse the growth rate of this tax and assess its contribution to the overall Local Government Revenue of the Jakarta Special Capital Region.

This study aims to analyzed the growth trend of the Specific Goods and Services Tax on hospitality services in Jakarta over a defined period and to measure the extent of this sector's contribution to Local Government Revenue. A comprehensive understanding of this matter will provide valuable insights for local governments in budgeting, evaluating the effectiveness of tax policies, and identifying the potential for developing the hospitality sector as a source of regional revenue.

## 2. RESEARCH METHOD

This study employs a quantitative approach with a descriptive research design. The primary objective of the research is to accurately depict the current situation, explore the relationships between variables, and generate insights into the prevalence and distribution of specific characteristics or events within a specified population (Nassaji, 2015; Rahi, 2017). Unlike exploratory research, which seeks to uncover new patterns and generate hypotheses, or experimental research, which manipulates variables to establish cause-and-effect relationships, descriptive research focuses on providing a detailed account of existing conditions without necessarily explaining why these conditions exist (Swatzell & Jennings, 2007). The data collection techniques employed in this study include documentation and interviews. Documentation involves gathering data or information from books or reports related to this research to ensure accountable results. Additionally, interviews are conducted by asking questions to informants relevant to the study. The data analysis technique used in this research is descriptive analysis, which involves presenting and describing the obtained data by portraying it as it is in reality. The steps taken in this study are as follows:

### 2.1 Growth Rate of Specific Goods and Services Tax on Hospitality Services (PBJT Jasa Perhotelan)

According to Halim (Ulfah, 2004), the growth rate indicates a region's ability to maintain and enhance its achievements from one period to the next. The growth rate of PBJT Hospitality Services revenue is calculated using the following formula:

$$GX = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Where:

GX: Growth rate of PBJT Hospitality Services revenue

X<sub>t</sub>: Realised revenue of PBJT Hospitality Services in the current year

X<sub>(T-1)</sub>: Realised revenue of PBJT Hospitality Services in the previous year

Source: Halim in (Ulfah, 2004)

### 2.2 Contribution of PBJT Hospitality Services to Local Government Revenue

The contribution of PBJT Hospitality Services to Local Government Revenue is calculated by dividing the total PBJT Hospitality Services revenue in each year by the total Local Government Revenue in the same year, then multiplying by 100% to obtain the percentage contribution, using the formula:

$$\text{Contribution} = \frac{\text{Total PBJT Hospitality Services Revenue}}{\text{Total Local Government Revenue}} \times 100\%$$

Source: Halim in (Ulfah, 2004)

The contribution of PBJT Hospitality Services to Local Government Revenue is then categorised as follows:

**Table 1.** Interpretation of Local Government Revenue

Presentation%	Criteria
>50	Very Good
40-50	Good
30-40	Currently
20-30	Enough
10-20	Less
<10	Very Less

Source: Ministry of Home Affairs, Ministerial Decree No. 690.900.327 (Ulfah, 2024)

This study focuses exclusively on analysing the growth rate of PBJT Hospitality Services revenue and its contribution to the regional revenue of the Jakarta Special Capital Region.

### 3. RESULTS AND DISCUSSION

#### 3.1 Growth Rate of PBJT Revenue from Hospitality Services

The growth in revenue from the Specific Goods and Services Tax (PBJT) on hospitality services in Jakarta plays a crucial role in supporting the financing of the Regional Revenue and Expenditure Budget (APBD). The funds collected from this tax serve as one of the primary sources to finance various development programs and public services, ranging from infrastructure and education to healthcare. Therefore, a consistent increase in this revenue stream will strengthen Jakarta's fiscal capacity, ensuring the smooth functioning of governance and development efforts. The growth rate of PBJT revenue from hospitality services in Jakarta from 2019 to 2024 is shown in the table below. The data were calculated using the actual PBJT revenue figures obtained by the researcher (Source: Jakarta Provincial Revenue Agency) and the formula developed by Halim (Astuti & Yudea, 2016). Based on these, the growth rate of PBJT from hospitality services in Jakarta is as follows:

**Table 2.** The growth rate of PBJT from hospitality services in Jakarta

Year	Realization	$X_t - X(t-1)$	GX (%)
2019	1.761.556.750.267	15.746.868.193	0,89%
2020	753.139.389.954	-1.008.417.360.313	-57,25%
2021	870.899.836.459	117.760.446.505	15,64%
2022	1.487.837.412.464	616.937.576.005	70,84%
2023	1.898.844.468.744	411.007.056.280	27,62%
2024	2.125.711.354.524	226.866.885.780	11,95%

An analysis of PBJT revenue from the hospitality sector, both in terms of actual realisation and growth rate, alongside hotel occupancy rate (TPK) data, provides a comprehensive overview of the dynamics within the hospitality industry from 2019 to 2024 reflecting the volatility of the tourism sector. In 2019, prior to the pandemic, the realisation of PBJT revenue from hospitality services reached IDR 1,761,556,750,267 with a positive growth rate of 0.89%. This figure aligned with relatively high occupancy rates: 59.71% for star-rated hotels and 56.95% for non-star hotels. However, the impact of the COVID-19 pandemic was strongly felt in 2020. PBJT revenue plunged sharply to IDR 753,139,389,954, resulting in a negative growth rate of -57.25%. The occupancy rate for star-rated hotels dropped to 41.22%, while non-star hotels fell drastically to 34.97%. This steep decline in both indicators clearly illustrates how mobility restrictions and travel bans crippled the hospitality sector, leading to significant losses in income and tax contributions.

The year 2021 marked the beginning of recovery. PBJT revenue increased to IDR 870,899,836,459, showing a positive growth rate of 15.64%. This recovery was also reflected in the occupancy rates, although they had not yet returned to pre-pandemic levels. Star-rated hotel occupancy slightly increased to 45.16%, and non-star hotel occupancy improved to 36.32%. This moderate rise in occupancy began to drive the recovery of hotel revenues and tax collections. Recovery gained momentum in 2022. PBJT revenue surged significantly to IDR 1,487,837,412,464, recording an impressive growth rate of 70.84%. Star-rated hotel occupancy rose to 51.93%, and non-star occupancy reached 38.84%. This significant increase in occupancy rates indicates that more rooms were being filled, directly boosting gross hotel income and, consequently, contributing exponentially to PBJT revenue.

The positive trend continued into 2023, with PBJT revenue reaching IDR 1,898,844,468,744, reflecting a growth rate of 27.62%. Similarly, occupancy rates continued to rise, with star-rated hotels reaching 55.31% and non-star hotels at 39.20%. The revenue realised in 2023 even surpassed the pre-pandemic figure from 2019, supported by occupancy rates approaching normal levels and demonstrating a strong market capacity. Projections for 2024 suggest continued growth, with revenue expected to reach IDR 2,125,711,354,524 and a growth rate of 11.95%. This increase aligns with forecasted occupancy rates, which are also expected to rise, with star-rated hotels at 53.38% (a slight decline from 2023 but still high) and non-star hotels at 43.21%. This indicates a phase of stabilisation and maturity in growth following rapid recovery, suggesting that the hospitality sector continues to contribute positively to PBJT revenue. Overall, the sharp decline in occupancy rates in 2020 correlated with the drop in both PBJT revenue realisation and growth. Conversely, the consistent recovery and increase in occupancy rates from 2021 to 2024 steadily drove the rise in PBJT revenue realisation and growth.

#### 3.2 Contribution of PBJT from Hospitality Services to Local Own-Source Revenue (PAD)

Contribution refers to a fair form of support, encompassing activities, roles, ideas, and other forms of participation that provide benefits. Additionally, contribution is also defined as an effort to exert a positive influence for the sake of collective progress (Muliana et al., 2024). The contribution of the Specific Goods and Services Tax (PBJT) derived from the hospitality sector holds significant importance for Local Own-Source Revenue (PAD). Beyond being a mere figure in financial reports, this contribution represents several crucial aspects of fiscal independence and regional development. The contribution of PBJT from hospitality services to Jakarta's Local Government Revenue from 2019 to 2024 is shown in the table below.

These data were calculated using PBJT realisation figures and Local Government Revenue figures obtained by the researcher (Source: Jakarta Provincial Revenue Agency), and the PBJT growth rate in Jakarta is as follows:

**Table 3.** The growth rate of PBJT from hospitality services in Jakarta

Year	Realisation PBJT from hospitality services	Realisation of Local Own-Source Revenue	Contribution (%)	Criteria
2019	1.761.556.750.267	45.707.400.003.802	3,85%	Very Less
2020	753.139.389.954	37.414.754.711.193	2,01%	Very Less
2021	870.899.836.459	41.606.307.405.630	2,09%	Very Less
2022	1.487.837.412.464	45.608.404.729.501	3,26%	Very Less
2023	1.898.844.468.744	49.139.745.715.234	3,86%	Very Less
2024	2.125.711.354.524	50.742.031.869.330	4,19%	Very Less

The contribution of PBJT revenue from hospitality services falls into the very low category. However, this contribution has steadily increased each year. This trend opens the possibility that in the future, PBJT revenue could become a substantial source of income for the Jakarta Special Capital Region Provincial Government. An analysis of the contribution of the Specific Goods and Services Tax (PBJT) from the hospitality sector to Jakarta's Local Own-Source Revenue (PAD) shows that in 2019 before the pandemic PBJT revenue from hospitality services reached IDR 1,761,556,750,267. At that time, the total realised PAD for Jakarta amounted to IDR 45,707,400,003,802, meaning that the contribution of PBJT from hospitality services to Local Government Revenue stood at 3.85%. The year 2020 presented an immense challenge. PBJT revenue dropped sharply to IDR 753,139,389,954 due to the massive impact of the COVID-19 pandemic. This decline was accompanied by a reduction in Jakarta's total Local Government Revenue to IDR 37,414,754,711,193. Consequently, the contribution of PBJT from hospitality services fell drastically to 2.01%. This figure highlights the sector's vulnerability to external crises and its direct effect on regional revenue.

In 2021, a modest recovery occurred, with PBJT revenue from hospitality services increasing to IDR 870,899,836,459. Although total Local Government Revenue in Jakarta also rose to IDR 41,606,307,405,630, the contribution from PBJT in hospitality services increased only slightly to 2.09%. This limited recovery reflected the initial rebound of the tourism sector. A more significant increase in contribution was observed in 2022. PBJT revenue from hospitality services surged to IDR 1,487,837,412,464, while Jakarta's total Local Government Revenue reached IDR 45,608,404,729,501, bringing the contribution to 3.26%. This figure approached pre-pandemic levels, indicating that the hospitality sector was once again becoming a substantial contributor to Local Government Revenue.

This positive trend continued and strengthened in 2023. PBJT revenue from hospitality services reached IDR 1,898,844,468,744, surpassing the 2019 figure. Alongside the increase in Jakarta's total Local Government Revenue to IDR 49,139,745,715,234, the contribution of PBJT from hospitality services returned to 3.86%. This figure was even slightly higher than the contribution in 2019, demonstrating that the recovery of the hospitality sector occurred not only in nominal terms but also in its proportional share of regional income.

In 2024, the contribution is projected to continue growing. PBJT revenue from hospitality services is estimated to reach IDR 2,125,711,354,524, while Jakarta's total Local Government Revenue is expected to increase to IDR 50,742,031,869,330. As a result, the contribution of PBJT from hospitality services is projected to reach 4.19%. This indicates the increasingly vital role of the hospitality sector as one of the main pillars of Jakarta's Local Own-Source Revenue. Overall, the trajectory of PBJT contributions from the hospitality sector to Jakarta's Local Government Revenue reflects remarkable resilience. Despite a significant downturn in 2020 due to the pandemic, the hospitality sector in Jakarta has shown an extraordinary recovery. PBJT revenue not only rebounded but has consistently increased its contribution to Local Own-Source Revenue, even surpassing pre-pandemic levels. This growing contribution highlights the significance of the hospitality sector as a stable and expanding source of regional income, thereby supporting Jakarta's fiscal independence in funding various development programs and public services.

#### 4. CONCLUSION

Based on the discussion above, several conclusions can be drawn: First, there is a strong and direct correlation between the Hotel Occupancy Rate (TPK)—for both star-rated and non-star-rated hotels and the realisation and growth rate of PBJT revenue from hospitality services. The sharp decline in occupancy rates in 2020 corresponded directly with the drop in PBJT revenue, while the consistent recovery of TPK from 2021 to 2024 significantly drove the increase in PBJT revenue. This confirms that occupancy rates are a key driver of income and tax revenue in this sector. Second, the contribution of PBJT from hospitality services to Jakarta's Local Own-Source Revenue (PAD) is becoming increasingly vital. Although it dropped significantly in 2020, the percentage contribution has steadily increased in subsequent years, even surpassing pre-pandemic levels in 2023, and is projected to continue rising in 2024. This indicates that the hospitality sector is not only recovering but also strengthening its position as a key source of regional revenue. Given the strong correlation between TPK and PBJT revenue, the Jakarta Provincial Government must continue to intensify tourism promotion efforts, targeting both domestic and international markets. Strategies such as developing new tourist destinations and hosting national and international-

scale events will directly contribute to increasing occupancy rates and, ultimately, PBJT revenue. Furthermore, with the growing potential of its contribution, monitoring and collection of PBJT from hospitality services must continue to be optimised. Leveraging technology for tax reporting and payment can minimise leakage and ensure that revenue aligns with the real growth of the sector.

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