Tax Mechanism for Certain Goods and Services On Hotel Services in Batam City

Local taxes are one of the main sources of local revenue, which has a significant impact on the functioning of local government and development. By collecting local taxes, local governments can fund various public needs without having to rely solely on the national government.

COMPANY OVERVIEW

Beverly Hotel Batam was founded in 2018. The hotel is located at Jalan Raden Patah No. 12, Lubuk Baja, Nagoya, Batam Island. It is managed by Topotels Hotels and Resorts, which is based in Jakarta. Beverly Hotel Batam has 159 rooms and is classified as a 4-star hotel in Batam.

LITERATURE RIVIEW

1. **LOCAL TAX & LOCAL FEES**

Local Taxes and Local Fees are defined in Chapter 1, Point 11, which states that Local Revenue consists of all Batam City's revenue recognized as an increase in net value in the fiscal year in question. The higher the Local Revenue, the more independently the region can manage its existing potential

2. **HOTEL**

A hotel is a place that provides accommodation, food, and beverages, as well as other services, for rent to guests or people staying for a short time

3. **LOCAL REVENUE**

Local revenue is revenue earned by a region from local taxes, local fees, proceeds from the management of segregated local assets, and other legitimate local revenue in accordance with the provisions of applicable laws and regulations.

4. **TAX ON GOODS AND SERVICES (PBJT)**

The Tax on Goods and Certain Services, which is referred to as PBJT, is a tax paid by end consumers on the consumption of certain goods and/or services.

5. **PBJT ON HOTEL SERVICE**

The Tax on Goods and Services (PBJT) on hotel services is a tax imposed on paid accommodation services and supporting facilities at hotels

PROBLEM BACKGROUND

Batam is currently undergoing significant growth as a modern city, with construction activity on the rise. This growth is supported by local tax revenue, a significant portion of which comes from the hotel sector. The increasing number of tourists staying in hotels has contributed to higher local tax revenue. However, there are still hotel employees who do not fully understand the tax mechanisms in the hotel sector.

SOLUTION

Against this backdrop, a book chapter has been written to help hotel staff better understand hotel tax procedures. This book chapter discusses how the tax mechanism for hotel services works, including tax calculation, collection, remittance, and reporting, as well as a flowchart of the PBJT mechanism for hotel services.

The strength of this chapter lies in its presentation of material that is not merely theoretical but is also supported by legal foundations, real-world tax process workflows, and examples of calculations and practical applications in the field.

- PBJT for Hotel Services
- PBJT Mechanism for Hotel Services
- PBJT Flowchart for Hotel Services
- PBJT Contribution for Hotel Services
- Case Study of PBJT for Hotel Services

SCAN HERE

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