



The Dynamics Of Restaurant Tax Determination For Restaurant Operators In Bitung City: A Study Of Relationship Patterns And Interactions Among Actors

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ABSTRACT

The Food and Beverage Tax (PBJT Makan Minum), widely known as the Restaurant Tax, is collected under a self-assessment system that places taxpayers and local tax officers in a dynamic relationship. This study analyzes the dynamics of restaurant tax determination in Bitung City, focusing on relationship patterns and interaction among actors between the Regional Revenue Agency (Bapenda) and restaurant owners. A qualitative case study was employed, framed by the governance paradigm, Policy Interaction Theory, Tax Compliance Theory, and Street-Level Bureaucracy. Data were gathered through semi-structured interviews with the Head of Bapenda, the Head of the Collection and Bookkeeping Subdivision, the owner of King Fish Restaurant, and the manager of KFC Girian, complemented by a document study of Bitung Mayor Decree Number 188.45/HKM/SK/144/2025 on the Standard Operating Procedures (SOP) for Local Tax Collection. The findings show that: (1) the SOP establishes a tiered, time-standardized, and digitalized vertical framework with staged approvals up to the Head of the Agency; (2) policy communication is two-way, running through face-to-face meetings, social media, and a person-in-charge (PIC) officer, partly going beyond what the SOP regulates; (3) turnover discrepancies are handled in tiers through comparison of tapping-box data, spot checks, clarification, an underpayment assessment letter (SKPDKB), and an audit recorded in an official audit report, consistent with the audit flow in the SOP; (4) the tax arrears case in the Girian area stemmed from the restaurant's internal problems; and (5) the tax is not perceived to reduce consumer demand but adds administrative burden. It is concluded that the relationship is collaborative-procedural while state authority remains strong, whereas discretion in selecting taxpayers to be supervised or audited and at the clarification stage is not regulated in detail by the SOP and requires further investigation.

INTRODUCTION

Locally-generated revenue (PAD) serves as the fiscal backbone for the implementation of regional autonomy in Indonesia. Among the various local taxes supporting this, the Tax on Certain Goods and Services (PBJT) for Food and Beverages—still widely known in practice as "Restaurant Tax"—holds a strategic position, as its growth aligns with the expansion of the culinary and tourism sectors. Under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD), this tax is classified as PBJT for Food and Beverages; its collection mechanism continues to rely on a self-assessment

system, wherein taxpayers are trusted to calculate, pay, and report their own tax liabilities based on actual business turnover (Government of the Republic of Indonesia, 2022). This article retains the term "Restaurant Tax" due to its familiarity among business operators and field officials.

The self-assessment system harbors structural weaknesses. The trust placed in taxpayers is susceptible to abuse, as the accuracy of the report is known only to the taxpayer, and the absence of clear boundaries regarding reporting errors allows for subjective interpretations that expand the scope for official discretion (Huda, 2015). Studies on other local taxes have revealed similar ambiguities, where tax authorities intervene in



calculations, resulting in tax assessments that do not always align with formal regulations (Universitas Pembangunan Nasional Veteran Jakarta, 2023). When turnover reports are deemed questionable, authorized officers conduct verifications and audits, subsequently determining the tax liability through an official assessment notice. It is at this juncture that tax officers—acting as "street-level bureaucrats"—exercise discretion due to resource constraints and regulatory complexities (Lipsky, 2010), ...making tax assessment a social process deeply embedded in interactions and power relations, rather than merely a mechanical procedure.

Bitung City was designated as a Special Economic Zone (SEZ) through Government Regulation Number 32 of 2014 and became operational on April 1, 2019 (Katadata.co.id, 2019). This status has spurred growth in the restaurant sector, ranging from local eateries to national franchises. Local tax realization up to the end of May 2026 stood at IDR 40.4 billion, or 44.66 percent of the IDR 90.65 billion target (BeritaManado.com, 2026). However, this aggregate figure does not explain how restaurant taxes are determined for individual taxpayers. Previous studies indicate that the contribution of restaurant taxes to Bitung City's Locally-Generated Revenue (PAD) declined from 2.41 percent in 2013 to 1.09 percent in 2017 due to suboptimal oversight (Sam Ratulangi University E-journal, n.d.), and in May 2026, the Regional Revenue Agency (Bapenda) revealed a three-month tax delinquency by a franchise outlet in the Girian area (Journal Telegraf, 2026). This recurring pattern of issues highlights the need to examine the interactions between Bapenda and restaurant owners during the tax assessment process.

Institutionally, the Bitung City Government has issued Mayoral Decree Number 188.45/HKM/SK/144/2025 regarding Standard Operating Procedures (SOP) for Local Tax Collection to serve as the basis for collection, replacing Decree Number 188.45/HKM/SK/152/2018 (Mayor of Bitung,

2025). The existence of these Standard Operating Procedures (SOPs) allows for a comparison between formal procedures and the actual interaction practices described by officials and business owners; consequently, this article examines the extent to which SOPs regulate and constrain the scope of official discretion. Previous studies have rarely focused on the interaction between tax officials and restaurant owners as a unit of analysis. Fatika and Lubis (2025) focused on the effectiveness of restaurant tax contributions to Medan City's locally-generated revenue (PAD); Pahala et al. (2022) quantitatively examined the determinants of restaurant taxpayer compliance in DKI Jakarta; Sriningsih (2016) analyzed audit negotiations regarding central taxes; Prastiwi and Diamastuti (2023) demonstrated that respectful treatment of taxpayers enhances trust and compliance; while Wang (2025) found that digitalization does not eliminate official discretion but rather alters its form. No prior study has examined the local restaurant tax as a socio-bureaucratic phenomenon in Bitung City. This article addresses that gap by analyzing the dimensions of relationship patterns and actor interactions in the restaurant tax assessment process, specifically asking: how do communication patterns, the reconciliation of turnover data, the handling of non-compliance, and taxpayer experiences shape the relationship between the Regional Revenue Agency (Bapenda) and restaurant owners in Bitung City?

THEORETICAL BASIS

The analytical framework rests on the governance paradigm, which views the pattern of governance as shifting from hierarchical, top-down "government" toward networks, interdependence, and reciprocal relationships among the state, the private sector, and society (Kooiman, 2003; Stoker, 2018). If this paradigm is disregarded in local fiscal policy, tax administration risks provoking resistance and non-compliance among target groups (Jessop, 2016). As an operational derivative, Policy Interaction Theory views policy implementation



as a multi-actor arena shaped by the quality and patterns of reciprocal relationships among policymakers, field implementers, and target groups (Hill & Hupe, 2014; Sørensen & Torfing, 2017). In policies involving high conflict of interest—such as tax setting—implementation tends to shift into a process of bargaining (Matland, 1995). Interactions are observed through three indicators: vertical interaction (coordination from leadership to officers), horizontal interaction (dialogue and outreach with taxpayers), and relationship typology (collaboration, bargaining, or resistance).

Regarding taxpayer behavior, compliance is influenced by economic calculations concerning sanctions and moral trust in the government (Alm, 2012), as well as by the power of and trust in the authority (Kirchler, 2007). Social compliance increases when taxpayers perceive transparency, administrative ease, and fair treatment (Torgler, 2007). On the ground, the actual character of the policy is determined by the behavior of officers who interact directly with citizens, as they exercise discretion in interpreting standardized rules (Lipsky, 2010; Winter, 2012).

METHOD

This study employs a qualitative approach using a case study design. The qualitative approach was selected to understand the meanings actors attribute to a social issue within a natural setting (Creswell, 2014), while the case study design is suitable for addressing "how" and "why" questions regarding contemporary phenomena within real-life contexts (Yin, 2018). The research was conducted at the Regional Revenue Agency (Bapenda) of Bitung City and at sampled restaurants within the city—including the Girian area—thereby gathering data from two perspectives: the policy-making bureaucracy and business operators.

Informants were selected via purposive sampling based on their information richness and direct involvement in the tax assessment process (Creswell, 2014), comprising two clusters: fiscal

authority representatives and restaurant taxpayers (Table 1). Primary data were obtained through in-depth interviews using semi-structured guidelines, featuring core questions and probes focused on the dimensions of relationships and interactions among the actors. Secondary data were derived from regulations, credible news sources, and prior studies, including an analysis of the Bitung Mayor's Decree Number 188.45/HKM/SK/144/2025 and its attached Standard Operating Procedures (SOP) (Mayor of Bitung, 2025). Document analysis involved mapping the implementers, output documents, and time standards for each procedure, followed by a comparison with the information provided by informants. The analysis followed Creswell's (2014) stages: data processing, comprehensive reading, coding, description and theme generation, presentation of inter-theme relationships, and meaning interpretation, while comparing findings against Policy Interaction Theory, governance concepts, and tax compliance theory. Cross-referencing informant accounts was used to verify data consistency.

Table 1. Research Informants

Informant	Cluster	Interview focus
Theo Rorong, SE, Head of the Bitung City Regional Revenue Agency	Fiscal authority	Initial communication and policy dissemination
Tony Tatara, SE, Head of the Billing and Bookkeeping Sub-division	Fiscal authority	Revenue verification, data reconciliation, and handling non-compliance
King Fish Restaurant Owner	Taxpayer	Experience communicating with Regional Revenue Agency officials
Ibu Sandra, Manager KFC Girian	Taxpayer	The impact of the PBJT obligation on business activities



RESULTS AND DISCUSSION

The results and discussion are presented in terms of the patterns of relationships and interactions among the actors. The formal framework of the SOP document is discussed first and then compared with the accounts of officials (the authority's perspective) and business owners (the taxpayers' perspective) to examine the alignment between written procedures and actual interaction practices in the field.

1. Formal Framework: SOP for Local Tax Collection

1.1 Status and Content of the SOP

Bitung Mayor's Decree Number 188.45/HKM/SK/144/2025 establishes the Standard Operating Procedure (SOP) for local tax collection and designates it as the basis for such collection. This decree revokes Decree Number 188.45/HKM/SK/152/2018 and was issued with regard to, among other things, Regional Regulation Number 1 of 2024 concerning Local Taxes and Regional Levies (Bitung City Government, 2024). The considerations cite the objectives of professional, effective, efficient, and administratively orderly collection, as well as the improvement of tax service quality (Mayor of Bitung, 2025). Its annexes detail procedures for self-assessment and official-assessment payments, online payments, reductions, relief and exemptions, corrections, registration, data collection, collection enforcement, write-offs of outstanding receivables, supervision, and audits, as well as procedures for PBB-P2 and BPHTB—which fall outside the scope of this article. Table 2 summarizes the procedures most relevant to the determination of PBJT.

Table 2. Summary of SOPs Related to Restaurant Tax Assessment

Procedur e	Executor	Documents and outputs	Standard time
Reporting and payment self assessment	Taxpayer; service officer; assessment officer; Bank SulutGo	SPTPD, SSPD, payment receipt slip	5 to 10 minutes per stage

Procedur e	Executor	Documents and outputs	Standard time
Supervisio n	Head of Agency; Head of Division; Head of Sub- division; Staff; Oversight Team	Supervision materials, official records, supervision reports	Preparation: 240 minutes; reporting: 300 minutes; implementatio n: as required.
Inspection	Audit team; Functional Official/Coordinat or; Division Head; Head of Agency	Notification letter, Inspection Minutes, KKPD, LHPPD, SKPD/STPD	Examination takes a maximum of 3 months
Billing	Collection officer; receiving treasurer; Bank SulutGo	Warning letter, Tax Collection Letter (STPD), dispatch log, recapitulati on	10 minutes to make contact and 20 minutes to deliver the Tax Collection Letter (STPD) per taxpayer.
Relief and rectificatio n	Applicant; collection officer; division head; Head of the Regional Revenue Agency (Bapenda)	Formal request letter, staff analysis, Mayor's decree	5-day review; 3 days for each approval stage.
Registratio n and data collection	Prospective taxpayer; service/data collection officer	Registration form, SPOP, NPWPD	5 to 30 minutes per stage

1.2 Workflow of Self-Assessment, Supervision, Audit, and Collection

The SOP appendix identifies taxes subject to the self-assessment system, including the Tax on Goods and Services for Certain Services (PBJT), the tax on non-metallic minerals and rocks, and the swiftlet nest tax. The process begins when the taxpayer submits a business activity report via the Regional Tax Return (SPTPD). Service staff check for completeness and enter the report into the systems (Smart Gov and SIPAD); an assessment officer verifies the SPTPD's accuracy; and the taxpayer makes the payment via Bank SulutGo using a payment code, ultimately receiving a payment receipt. A standard time frame of 5 to 10 minutes is allocated for each stage.



If the report is questionable, supervision and audit procedures apply. Supervision begins with a list of tax objects from the Data Collection and Registration Division—forwarded by the Division Head to the Head of the Bookkeeping, Collection, and Reporting Sub-division—which is compiled by staff for comparison, approved by the Division Head, executed by the supervision team, and reported to the Agency Head. The audit process commences with scheduling and a written notification to the taxpayer; it is conducted via field or office audits lasting up to three months, documented in an Audit Minutes report signed by the taxpayer, followed by the preparation of working papers and an audit report (initialed through the hierarchy and signed by the Agency Head), and concludes with an order to print the Regional Tax Assessment Letter (SKPD) and/or the Regional Tax Collection Letter (STPD). Collection procedures involve officers contacting taxpayers who have missed deadlines, issuing warning letters and STPDs, recording these actions in a dispatch log, and summarizing collection results.

From the perspective of vertical interaction, the SOP presents a tiered hierarchy involving sequential approvals—from the sub-division head and division head up to the agency head—along with a document trail at every stage. This structure limits the scope for individual officer discretion, as every output undergoes review and initialing (Lipsky, 2010; Hill & Hupe, 2014). Digitalization—through Smart Gov, SIPAD, payment codes, and bank statement reconciliation—also strengthens the objective database, aligning with Wang's (2025) findings that digitalization transforms how knowledge about taxpayers is constructed without eliminating discretion. However, the Standard Operating Procedures (SOPs) examined do not specify criteria for selecting taxpayers for monitoring or audit, and the timing of monitoring activities is determined by need rather than fixed benchmarks. The scope for judgment remaining at these stages theoretically constitutes an entry point for "street-level" discretion (Lipsky, 2010) and warrants further investigation.

2. Patterns of Relationships and Interactions Among Actors in Practice

2.1 Initial Communication and Policy Dissemination

Theo Rorong, SE, Head of the Bitung City Regional Revenue Agency (Bapenda), explains that whenever there are changes to the regulations regarding the Tax on Goods and Services (PBJT) for food and/or beverages, or the implementation of tax digitalization, Bapenda invites restaurant taxpayers to the agency's office for an information session. The activity is overseen by the Head of Bapenda, supported by the heads of the agency's divisions. In addition to face-to-face meetings, information is disseminated via social media. Each restaurant taxpayer is also assigned a designated contact person (PIC) or tax officer for direct communication, allowing information to be conveyed via telephone and WhatsApp.

To ensure the information is understood, business owners are given the opportunity to ask questions and raise objections, either directly to field officers or in writing to Bapenda. If a business owner refuses to comply or does not yet understand the policy, officers identify the reasons for the refusal, provide further explanations, offer clarification and guidance, allow for objections, carry out administrative follow-ups, and document the communication process. All outreach activities involve attendance records, meeting minutes, or final reports.

These findings indicate that policy communication does not stop at one-way dissemination. Bapenda utilizes multiple channels simultaneously—face-to-face forums, social media, and personal communication via PICs—aligning with the horizontal interaction dimension of Policy Interaction Theory, which encompasses spaces for dialogue and the intensity of face-to-face engagement between officials and target groups (Hill & Hupe, 2014). The PIC acts as a "street-level bureaucrat," serving as the face of the policy for taxpayers (Lipsky, 2010). The Standard Operating Procedures (SOPs) examined only regulate the provision of information regarding



tax obligations by data collection officers; periodic outreach via invitation-based forums, social media, and PICs is not explicitly regulated, appearing instead as a practice developed by Bapenda outside of standard procedures. Nevertheless, the communication initiative remains with the authority; thus, this pattern is more accurately described as state-initiated two-way communication rather than the fully equal network envisioned by the governance paradigm (Kooiman, 2003). Proper documentation provides a traceable trail of accountability.

2.2 Turnover Verification and Data Reconciliation

Tony Tatara, SE, Head of the Billing and Bookkeeping Sub-division, explained that discrepancies between the turnover reported by business owners via self-assessment and actual transaction conditions are identified by comparing "tapping box" data against taxpayer reports, supplemented by quarterly spot checks. Bapenda (Regional Revenue Agency) reviews this data via a dashboard located in its monitoring room. If discrepancies are found, a Regional Tax Underpayment Assessment Letter (SKPDKB) is issued, though business owners are still given the opportunity to provide clarification. Should the calculation discrepancy persist, Bapenda conducts a formal audit of the taxpayer, with the results documented in an official audit report (*Berita Acara Pemeriksaan*).

This tiered procedure—comprising data analysis, clarification, assessment, audit, and the official report—demonstrates that tax determination relies on objective data and official documents rather than informal agreements; it also aligns with the audit workflow outlined in the Standard Operating Procedure (SOP): notification letter, audit, taxpayer-signed official report, audit findings report, and tax assessment. However, neither the "tapping box" nor the quarterly spot checks are listed as instruments in the reviewed SOP attachment, suggesting these are supervisory practices implemented by Bapenda outside the written procedural text. The SOP assigns the verification of Regional Tax

Return (SPTPD) consistency to the assessment officer with a 10-minute service standard, implying that any in-depth scrutiny of turnover relies on comparative data external to the SPTPD itself. Digital transaction recording reduces reliance on self-reporting—a method deemed susceptible to subjective interpretation by Huda (2015) and Universitas Pembangunan Nasional Veteran Jakarta (2023). Yet, findings by Wang (2025) serve as a reminder that digitalization does not eliminate discretion. In this context, discretion likely remains present during the clarification stage and the evaluation of evidence provided by business owners—for instance, when determining what constitutes an acceptable margin of difference. This aspect did not emerge during interviews and remains a topic for further investigation.

2.3 Handling of Non-compliance and Tax Arrears

Regarding the case of significant restaurant tax arrears in the Girian area, the Head of the Collection and Bookkeeping Sub-division stated that the issue first came to light when the taxpayer failed to make a timely payment. According to the official, the delay was not caused by discrepancies in turnover reporting to the Regional Revenue Agency (Bapenda), but rather by internal issues within the restaurant. Further details regarding the specific stages of collection and enforcement actions taken in this case are not yet available and will be included in the subsequent phase of the study.

This information is significant as it distinguishes between two forms of non-compliance: reporting discrepancies (concerning the accuracy of the tax base) and delayed remittance (concerning payment compliance). Standard Operating Procedures (SOPs) for tax collection dictate steps such as contacting taxpayers who have missed the deadline, issuing warning letters and Tax Underpayment Assessment Letters (STPD), and recording these actions in a dispatch log; such measures appear to apply to the delay identified in the Girian case, although specific details were not elaborated upon



during the interview. Reports indicate that the restaurant acts merely as a tax collector from consumers; therefore, the tax collected must be remitted to the regional treasury (Journal Telegraf, 2026). Within the framework of tax compliance, cases of this nature demonstrate that compliance is determined not only by the calculation of sanctions (Alm, 2012) but also by the taxpayer's internal capacity. The pattern of restaurant tax arrears—also documented between 2013 and 2017 (Ejournal Universitas Sam Ratulangi, n.d.)—underscores that monitoring tax remittances remains a recurring challenge for Bapenda.

2.4 Entrepreneur's Communication Experience: King Fish Restaurant

The owner of King Fish Restaurant stated that Bapenda (Regional Revenue Agency) officers visit the business before the 14th of each month, bringing a tax payment notification letter. During these meetings, the owner is given the opportunity to explain the business's declining condition. When the owner expresses a lack of understanding or raises objections regarding the tax calculation, the officer re-explains the tax assessment basis, rates, and calculation methods, while also allowing the owner to present supporting documents such as sales reports, turnover summaries, or transaction records.

Following the meeting, the results of the discussion and the next steps are usually explained. If there are gaps in turnover data, the business owner is asked to provide complete sales reports or transaction records to be cross-referenced with Bapenda's data. In cases involving arrears, the officer outlines the recorded liability amount, the outstanding tax periods, and the procedures for payment or clarification, accompanied by formal notices, warning letters, or other administrative documents. These documents help the business owner understand their obligations and serve as evidence of the communication process with Bapenda.

The business owner's account aligns with Bapenda's explanation on three points: the

officers' direct visits serving as a form of guidance, the re-explanation of calculations, and the documentation process. The types of documents received—such as warning letters—also correspond to those stipulated in the collection Standard Operating Procedures (SOP). This alignment of perspectives reinforces the credibility of the findings. The officers' approach—providing explanations and allowing room for objections—is consistent with the findings of Prastiwi and Diamastuti (2023), which indicate that respectful treatment of taxpayers boosts trust and compliance, thereby supporting the "trust" element within Kirchler's (2007) framework. It should be noted, however, that the account does not clarify whether the business's declining condition influenced how the officers handled the matter; thus, the potential role of discretionary judgment warrants further investigation.

2.5 Impact of Policies on Business Operations: KFC Girian

Ms. Sandra, the manager of KFC Girian, explained that the tax is listed separately on the payment receipt, which details the cost of food and beverages, the tax amount, and the total payment made by the consumer. Calculations are performed via the point-of-sale (POS) system, facilitating record-keeping and reporting to the Regional Revenue Agency (Bapenda). Sales data is compiled and verified by the staff responsible for financial administration; this data is then used to prepare tax reports and reconcile the tax amount remitted with payment records. As KFC is a national chain, the outlet's bookkeeping adheres to the company's internal systems and procedures; however, the specific mechanisms for reporting and remitting the Goods and Services Tax on Certain Services (PBJT) for the Bitung City outlet require further confirmation from the management or the finance department handling regional taxes.

Fulfilling reporting obligations requires time and effort to compile revenue figures, verify transaction data accuracy, and ensure the tax amount aligns with sales records—even though



digital POS systems expedite data compilation and reduce manual labor. Fluctuations in revenue do not affect tax calculations, as the obligation is determined based on the applicable tax base and rates; consequently, accurate transaction recording is crucial. When consumers inquire, the outlet explains that the restaurant tax is a regional levy collected through the restaurant and remitted to the local government, pointing out the tax component on the receipt. According to the informant, the tax does not significantly impact customer numbers; while overall price increases might influence menu choices, there has been no significant shift in the volume of customers due to the tax itself—sales are driven more by the level of customer traffic.

These findings illustrate the interdependence between local government and business operators: the state requires accurate revenue collection to boost Locally-Generated Revenue (PAD), while businesses require clear regulations and systems that facilitate compliance. For the business, the most significant burden is not the tax amount itself—which is borne by the consumer—but rather the administrative costs associated with collection and reporting. The convenience offered by such digital systems aligns with Torgler's (2007) view that administrative ease fosters voluntary compliance. When compared to the experience of King Fish—whose business is in decline and relies on manual explanations and documentation—there are indications that compliance experiences vary depending on the scale and system readiness of the business. This conclusion remains preliminary, as it is based on only two business owners.

2.6 Alignment of Written Procedures and Practices

Table 3 compares the SOP provisions with the information provided by the informants. In general, the processes for examination, assessment, and collection described by the informants align with the SOP. Discrepancies were noted in four areas: the "tapping box" instruments and spot checks (which were not

listed in the appendices), the lack of explicit regulations regarding outreach and the Person in Charge (PIC), the absence of details concerning the pre-examination clarification stage, and the terminology regarding "objections." While the SOP outlines avenues for reductions, relief, exemptions, and corrections—facilitated through tiered reviews and Mayoral Decrees—a specific procedure formally designated as an "objection" does not appear in the reviewed document; consequently, the terminology used by the informants requires clarification with the Regional Revenue Agency (Bapenda).

Table 3. Alignment of SOPs with Informant Statements

Aspect	SOP Provisions	Informant details	Notes
Report verification	The completeness of the SPTPD is examined by the service unit, and its conformity is verified during the assessment/determination process.	Comparison of tapping box data against reports; quarterly spot checks; dashboard	<i>Tapping boxes and spot checks are not mentioned in the reviewed SOP attachments.</i>
Clarification, examination	Written notification letter; field or office examination; official record signed by the taxpayer.	The clarification and subsequent examination are recorded in the official investigation report (BAP).	In line; pre-examination clarification is not regulated in detail
Tax assessment	The SKPD and/or STPD are printed upon the order of the Head of the Agency following the LHPPD.	An SKPDKB is issued if a discrepancy is found.	The SKPDKB appears only as a type of letter in the attachments of other SOPs.



Aspect	SOP Provisions	Informant details	Notes
Billing	Taxpayers with overdue payments are contacted; warning letters and tax underpayment notices (STPD) are issued; dispatch logs are maintained.	The Girian case came to light due to a payment delay; the business owner received a formal warning letter.	Pending; billing details for Girian have not yet been obtained.
Communication, support	Data collection officers provide information on tax obligations; arrangements for outreach and the appointment of a Person in Charge (PIC) are not explicitly stipulated.	Invitations, social media, and point of contact PIC via telephone and WhatsApp.	Practices exceeding SOPs
Object	Avenues for reduction, relief, exemption, and rectification are available; a procedure known as "objection" is not evident	File an objection directly with the officer or in writing to the Regional Revenue Agency.	The term needs to be clarified.

Practices extending beyond standard operating procedures (SOPs)—namely outreach, support via designated contact persons (PICs), and monitoring using "tapping boxes"—reflect horizontal initiatives that shift the nature of relationships toward a governance-oriented model. However, this also demonstrates that the quality of interaction is determined not only by established procedures but also by leadership policies and the approaches adopted by field staff (Lipsky, 2010; Winter, 2012). As these practices have not yet been formalized, their sustainability hinges on leadership and available resources.

3. Synthesis: Typology of Policy Interaction Patterns

A summary of findings based on the indicators of Policy Interaction Theory is presented in Table 4. Regarding the vertical interaction indicator, the

SOP outlines a tiered hierarchy requiring approval up to the Head of the Agency; responsibility for dissemination lies with the Head of the Regional Revenue Agency (Bapenda), supported by division heads; and operational interactions with taxpayers are conducted through designated contact persons (PICs). Data concerning the consistency of instructions from leadership to field staff in actual practice remains limited and requires further substantiation through interviews with field-level personnel. Regarding the horizontal interaction indicator, mechanisms such as face-to-face forums, social media, site visits, and personal communication are available, providing opportunities for inquiries and the raising of objections.

Table 4. Synthesis of Interaction Patterns Among Actors in Restaurant Tax Determination

Aspect	Practices identified	Interaction indicator
Kerangka formal	SOP tiered, standardized for quality and timing, and digitized	Vertical: hierarchical and documented
Socialization	Invitations to the office, social media, and contact with the PIC via telephone and WhatsApp.	Horizontal: two-way, documented
Revenue verification	<i>Tapping box, quarterly spot checks, dashboard, clarification, BAP</i>	Vertical-procedural: data-driven and hierarchical
Non-compliance	Investigation of reasons, re-explanation, assistance, and administrative follow-up.	Collaborative with established authorities
Taxpayer experience	Visit prior to the 14th, explanation of rates, opportunity to object	Horizontal: responsive
Business impact	Administrative burden; consumer demand relatively stable.	Interdependence between the state and business entities



Regarding the relationship typology indicator, the collected data reveal a collaborative-procedural pattern rather than one characterized by bargaining or resistance. The Regional Revenue Agency (Bapenda) employs persuasive measures—such as providing explanations, offering guidance, and seeking clarification—prior to resorting to authoritative actions (issuing tax underpayment assessments and conducting audits); thus, power and trust operate in tandem, consistent with Kirchler's (2007) framework. From Matland's (1995) perspective, when conflicts of interest appear low and regulations are relatively clear, implementation tends to be administrative in nature rather than a matter of political bargaining. However, several caveats remain. First, statements from officials and business owners may be influenced by a tendency to project a positive image. Second, the nature of relationships with small and medium-sized enterprises (SMEs) and businesses facing compliance issues is not yet fully captured. Third, the scope for discretion—specifically during the clarification stage, the selection of taxpayers for monitoring or audit, and the audit process itself—lacks transparency, and Standard Operating Procedures (SOPs) do not detail the specific criteria involved. Consequently, the identified pattern is best understood as a hybrid—combining a formally hierarchical, authoritative government structure with a communicative governance approach in practice—rather than a complete shift toward a network of equal partners.

CONCLUSION

Regarding the patterns of relationships and interactions among actors, the implementation of the Restaurant Tax in Bitung City exhibits a collaborative-procedural pattern characterized by strong state authority. Formally, Mayor's Decree Number 188.45/HKM/SK/144/2025 establishes a hierarchical framework that is time-bound and digitized. In practice, policy communication flows in two directions—facilitated by face-to-face meetings, social media, and designated contact persons (PICs)—and is

documented through attendance lists, minutes, and reports. Discrepancies in turnover are addressed through a tiered process ranging from comparing "tapping box" data with spot checks, clarification, and the issuance of tax underpayment notices (SKPKDB), to formal audits recorded in official examination reports; this aligns with the audit workflow outlined in the Standard Operating Procedure (SOP). According to the Regional Revenue Agency (Bapenda), tax arrears cases in the Girian area stem from internal restaurant issues rather than reporting discrepancies.

From the business owners' perspective, officials are perceived as willing to explain the tax base, rates, and calculation methods, while also allowing room for objections. The tax is not perceived to significantly reduce consumer demand, though it does increase administrative burdens—a challenge mitigated by digital POS systems in national-scale businesses. Practices such as outreach, assistance via PICs, and the use of tapping boxes appear to go beyond the explicit provisions of the reviewed SOP, indicating that the quality of interaction also relies on institutional and individual initiative. Conversely, the SOP lacks criteria for selecting taxpayers for monitoring or auditing, nor does it detail the clarification stage that precedes an audit. Further research needs to examine the exercise of official discretion and power relations rooted in economic, social, cultural, and symbolic capital. This entails expanding the pool of informants (field officers, the Head of the Regional Tax Division, and local *warung* owners), conducting in-depth analyses of arrears cases, strengthening direct observation, verifying the reporting and remittance mechanisms used by franchise outlets to the relevant finance department, and clarifying the objection procedures mentioned by informants with the Regional Revenue Agency (Bapenda). The dimensions of resource interdependence, as well as transparency and accountability, will be examined more comprehensively in the subsequent stage.



CONFESSION

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