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Research Article

Sharia Maqashid Review of an Additional Cost of 10% (PB1 tax) to Consumers by Culinary Business Owners

(Study Case of Restaurant & Cafe Medan City and Meulaboh-Aceh Barat)

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Abstract: This study analyzed the Kuliners business (restaurant and cafe) of West Aceh City of Meulaboh Aceh with a comparison of Medan City Regional Regulations that bestowed an additional 10% (PB1) cost of the total purchases to the Kuliners visitors by the Kuliners business owner imposed by the Medan City Regional Regulation, it should reconstruct the application of the restaurant tax rules by moving the Islamic economy principles. In this study using service costs variables, the basis of tax use and PB consumption tax 1 (10%). The results of this study indicate that, the implementation of an additional 10% cost (PB I) by the culinary business owner of restaurants or cafes has not used ethics and morals in the perspective of sharia maqashid, and is expected to refer to the principles of Islamic economics, so that the realization of sharia maqashid as a foundation in the economy for regional income for the continuation of economic development. This study uses the moderated regression analysis approach and with field information data collection techniques and literature study analysis.

Keywords: Kuliners business; PB I Tax; cost 10%; Maqashid Sharia.

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1. Introduction

Business is a form of economic business activities from the era before the Prophet Muhammad until now, even trading (buying and selling) is the main effort carried out by the Prophet Muhammad Rasulullah sallallaahu 'alayhi wassalam, and also by friends. The culiners business is (buying and selling) from muamalah transactions, and of course doing business to achieve a profitable economy. But during the time the Prophet Muhammad applied regulations in his leadership, did not impose taxes other than jizyah to non-Muslims who live under the auspices of the Islamic state. The Prophet Muhammad as the leader of the Islamic state at that time imposed taxes only if the state treasury was empty, and even then collected only from rich people. But it can be said, almost never happened during the glory of Islam to lead the world, experiencing cash vacuum. Moreover, collecting taxes from business (buying and selling), what is in Islamic rules is only mandatory for zakat. But in modern times of zakat has been fulfilled, but the tax is rampant which is imposed by coercion in the form of government regulations both central and regional in various types of taxes with the reason for the continuation of the country's economic development. Even in the sale and purchase, a tax levy called PB1 Tax Assessment is also applied to 10% (restaurant tax on food and drink purchases) of the total purchases included in payment bills. But modern times that restaurant tax in the perspective of Islam, especially in relation to the concept of food buying and selling transactions, raises several views. In general, taxes are considered valid if they meet several conditions, such as the absence of coercion and used for the common interest. However, some scholars have different views related to additional taxes on food buying and selling transactions in restaurants, especially if it is considered burdensome for consumers. More details that restaurant tax or cafe is a tax that is imposed on food and beverage supply services in restaurants or cafes. Additional taxes on food buying and selling transactions in restaurants or cafes can be a problem if it is considered as coercion or burdensome consumers without agreement of the contract of both parties. The principle of justice in Islam requires a balance in taxation, so that it does not only burden one party. Taxes collected based on Regional Regulations, usually to increase regional income called Regional Original Revenue (PAD) used for public interest, such as infrastructure development, health services and others. Although in Islam, in fact for infrastructure development it is financed from the results of natural resources such as, petroleum, coal, gold, copper, nickel and other natural resources not the biggest of tax sources which are burdening the people. While in the Islamic context, tax concepts such as Dharibah, namely temporary levies when the state of state income from other sources is not sufficient to finance various needs of the people, so it is considered an emergency solution and only applies to people excess assets, namely the rich and when the state conditions already have enough funds from other sources, the dharibah obligation is abolished. Dharibah can also be taken from the wealth either jizyah, which applies to non-Muslims who live under the auspices or protection of Islamic countries, except non-Islamic people who are old who are no longer able to make money, even non-Muslims whose circumstances are so, it must be supported or in the Islamic state from the state treasury. Dharibah can also be collected from Kharaj, namely tax on land. Those are some types of taxes during Islamic leadership only apply to certain people in certain situations as well.

2. Theoretical Studies

According to Law No. 6 of 1983 concerning General Provisions and Tax Procedures as has been amended several times with Law No. 16 of 2009 (hereinafter referred to as the KUP Law) Article 1 number 1, tax is a mandatory contribution to the country with an individual or entity that is forced based on the law, by not getting direct rewards and is used for the needs of the state for the greatest prosperity of the people. Taxes are contributions (which can be forced) owed by the obligation to pay according to regulations, by not getting back achievements that can be directly appointed which is used to finance general expenditure relating to the task of the state to organize government. (Andriani, P.J.A., 2014). Tax is a transition of wealth from the public sector based on the law that can be forced by not receiving rewards (tegenprestatie) which can be directly shown, which is used to finance general expenditure and which is used as a tool to encourage, obstacle or prevent to achieve the goals outside the field of state capabilities. (Rochmat Soemitro, 2014). Types and tax rates that can be levied by local governments are regulated in Law No.34 of 2000, and Regency or Tax Restaurant Tax 10%. (Siahan, 2016). According to Perda No. 11 of 2011 concerning Restaurant Tax. Food and beverage taxes are business entities that provide food and beverages in payment, including restaurants, cafes, canteens, stalls, bars and others, including food services. The restaurant tax is collected for the services provided by the restaurant. Restaurant tax objects are services provided by restaurants. Services provided by restaurants include the sale of food and drinks consumed by the buyer, both consumed at the service place and elsewhere. Restaurant tax subjects are individuals or legal entities who buy food or drinks at restaurants. Restaurant taxpayers are individuals or organizations that operate restaurants. Based on Law Number 28 of 2009, the basis for calculating restaurant tax is the amount received or expected to be received by the restaurant. In addition, the food tax rate is determined at a maximum of 10% and is determined in accordance with the relevant regional regulations. This is to create freedom for the Regency/City Government in applying tax rates that are considered in accordance with the conditions of each district/city. Therefore, each regency/city has the right to determine the tax rate that can be different from the district/city. (Dotulong et al., 2014). Sharia maqashid is the goal of sharia 'revealed to rahmatan lil'alamin to humans. Allah SWT lowers the Shari'a to humanity not without a certain purpose. The purpose of the Shari'a is revealed is to provide benefit (mashlahah) to humanity and avoid things that are not good (mafsadah). This benefit is the key and at the same time the goal of Sharia Maqashid, both worldly and ukhrawi. Besides that, Islamic teachings are universal so that it can be applied in various joints of life. (Ahmad, 2011).

3. Research Methods

This study uses a descriptive qualitative approach, with data collection techniques from the information of an object. This study also uses purposive sampling from several restaurants and cafes in the city of Medan and in West Meulaboh-Aceh by comparing the 10% costing (PB1 tax) on restaurant and cafe visitors between the two cities, via observations by becoming consumers in restaurants and cafes in Medan and Meulaboh-Aceh Barat. With this observation, it will find a restaurant and cafe of Medan City that describes an additional 10% cost on the payment bill and the Meulaboh area that does not add a 10% cost in the payment receipt. Then it will review the Sharia Maqashid regarding the enactment of regional rules for an additional cost of 10% (PB1 tax) restaurants or cafes in the city of Medan and Meulaboh in accordance with the principles of Islamic economics.

4. Results And Discussion

4.1 Results

Taxes should be collected for clear and beneficial purposes for the community, such as to finance the needs of the country, build public facilities, or help the poor. Tax collection must be fair and not burden one of the parties. Taxes should be collected based on ability (QS. Al-Baqarah: 286) and may not exceed the required limits. Management and use of tax funds must be transparent and accountable. People have the right to know how the tax they pay is used. Leaders (government) have the obligation to run the wheels of government well and fairly, including in terms of collecting and use of taxes. In Islam, the principle of willingness (voluntary) is very emphasized in various transactions. Taxes that are coercive may cause problems, especially if there is no clarity about the benefits for the community. The Medan City Restaurant Tax Provisions for Perda Number 5 of 2011, and Meulaboh Aceh West Restaurant Tax Rates Number 1 of 2024, Chapter 1, Article 1, Point 28.

4.1.1 Calculation of Eating Taxes in Restaurants.

Known:
Basic Tax Imposition (DPP) from PB1 or Tax Eating in Restaurants.

4.1.2 Basic PB1 Tax Imposition.

DPP Restaurant Tax is the amount of payment received or that should be received by the restaurant. The amount of payment usually includes service charges (service charges) that are usually charged by restaurants. So, this DPP number is obtained after multiplying the price of the price of the item purchased by consumers with service charge rates.

Restaurant Tax Formula (PB1) = DPP X Restaurant Tax Rates

4.1.3 Sample PB1 Tax Calculation Restaurant.

"Herawati bought a portion of pizza for Rp.200,000,- with a glass of ice cream for Rp.30,000,- and a roasted sausage of Rp.20,000,- and french fries of Rp.10,000,- at the Ello restaurant & cafe. Resto & Cafe Ello applies a service fee of 5%".

This restaurant is in Meulaboh with PB1 rates set by the regional government is 10%. So, PB1 that must be paid by Herawati and the total money that must be spent to buy food and drinks is;

Service fees (service charge);
- Pizza = Rp. 200,000,-
- Ice cream = Rp. 30,000,-
- French fries = Rp. 10,000,-
- Baked sausage = Rp. 20,000,-

Total Price = Rp. 260,000,-

Service charge = service fee rate + total price
= 5% x Rp. 260,000
= Rp. 13,000,-
Restaurant tax/PB1
Dpp = total price + service fee
= Rp. 260,000,- + Rp.13,000,-

= Rp. 273,000,-
PB1 = DPP X Restaurant Tax Rates
= Rp. 273,000,- x 10%
= Rp. 27,300,-
Total Price:
The total price of the purchase of food and beverages at the Ello restaurant is;
= DPP + PB1
= Rp. 273,000,- + Rp. 27,300,-
= Rp. 300,300,-
Thus the Calculation of Restaurant/Cafe Tax (PB1).

4.1.4 Sharia Maqashid Review of an Additional Cost of 10% (PB1 Tax).

Basically, the PB1 tax determination (an additional 10%cost) by the restaurant or cafe culiners business owner, according to an ethical and moral review in accordance with Islamic law, is something that must be applied in various aspects of life, including in the economic system part of Muamalah. Ethics and morals in the perspective of sharia maqashid are closely related to how someone runs commands and stay away from the prohibition of Allah Subhanahu wa Ta'ala in every aspect of life. This means maintaining aspects of sharia maqashid with full awareness and responsibility. Sharia Maqashid are the main objectives of Islamic Sharia which forms the foundation of ethics and morals in the life of a Muslim. In general, sharia maqashid includes five main aspects: maintaining religion (Hifz ad-din), maintaining the soul (hifz an-nafs), maintaining reason (hifz al-'aql), maintaining offspring (hifz an-nasl), and maintaining property (Hifz al-Mal). Ethics and morals in the context of sharia maqashid are how a person behaves and acts according to Islamic values that aims to achieve benefit in the world and the hereafter. Ethics and Morals in Sharia Maqashid are applied in various fields of life, such as economics, business, family, and social relations. As in business, a Muslim must run a business honestly, fairly, and transparently, and not commit fraud or fraud. By understanding and practicing sharia maqashid, a Muslim is expected to achieve true happiness in the world and the hereafter and become a servant of Allah Azza Wa Jalla is pious. The birth of the National Tax Act, as a substitute for the prevailing tax law, most of whose contents came from the Dutch East Indies era, such as the 1925 company tax ordinance, the 1932 wealth tax order, and the 1944 income tax order. Therefore, it is very urgent if in the enactment of a rule including PB1 tax (cost 10%) in the culiners business venture there must be a fair agreement between the two parties called the contract that should be without coercion, not just the application of unilaterally. The 10% restaurant tax application to buyers by restaurant owners, if viewed from ethics and morals in the perspective of sharia maqashid, must pay attention to several aspects of life. Tax loading to consumers is allowed, especially for transparency purposes and ease of tax management. Some things related to sharia maqashid, which must be transparent, justice and openness, as well as aspects of maintaining wealth, justice, religion, reason, and offspring. In order to realize economic development in accordance with the principles of Islamic economics, for the benefit of the people.

4.2 Discussion

Restaurant tax is a tax on services provided by restaurants and the like, which are utilized and collection by their respective local governments. According to the Regional Tax Law and Regional Retribution (UU PDRD), restaurant tax is a tax on services provided by the restaurant. While the definition of restaurant here is a food or beverage provider facility that is collected, which includes, restaurants, cafes, canteens, stalls, bars, catering services. The tax that appears on every receipt of food and beverage purchases is not VAT, but a restaurant tax or building tax 1 (PB1). This is in accordance with Law (Law) Number 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD). It was stated that restaurant tax included in the category of local taxes, precisely the district/city tax, which defines restaurant taxation as a tax on the services provided by the restaurant. So there is a difference between VAT and PB1. The VAT was collected by the Central Government (Pempus) in this case the Directorate General of Tax (DGT), while the restaurant/PB1 tax was collected by the Regional Government (Pemda).

Objects, Subjects and WP Restaurant Tax

- PB1 Restaurant Tax

  Object In accordance with Article 37 paragraph (1) and (2) PDRD Law, which is the object of restaurant tax is the service provided by restaurants from food/beverage sales services consumed by buyers, both consumed at the service site and in other places (brought home). That is, the purchase of food and beverages in restaurants, both in delivery services (delivery service) and eating in places and reservations are brought home (take away) will be taxed at restaurants.
- PB1 Restaurant Tax

  Subject The restaurant tax subject means the subject imposed or collected by PB1, namely the buyer of the service provided by the restaurant. Buyers here can be individuals or bodies or companies that use restaurant services. So, PB1 is actually not charged to the restaurant owner, but is subject to buyers or consumers. Food/beverage buyers pay PB1 together when making payments because the restaurant taxation has been listed in the receipt of purchase.
- PB1 Restaurant Taxpayer WP

  Restaurant Tax means that taxpayers must collect from buyers and deposit the PB1 Tax restaurant to the State Treasury. This restaurant taxpayer can be an individual or a restaurant owner or entrepreneur. So, WP PB1 is the owner or who runs activities from the restaurant business. So in this case the restaurant owner actually does not bear the burden of this PB1, but only as an intermediary that deposits PB1 taxes that have been paid by their consumers. Not all restaurants have the obligation to deposit PB1. There are certain criteria for restaurants that are not required to pay restaurant taxes. Each region determines its own income that does not have an obligation to pay restaurant taxes.
- Restaurant tax rate.

  PB1 is subject toThe restaurant will be applied after the service fees are also charged to consumers. Article 40 paragraph (1) of the PDRD Law is emphasized that the restaurant tax rate is 10% of the DPP. The PDRD Law provides the authority of each local government to determine the amount of PB1 tariffs in its region. So each district/city can be a large amount of PB1 rates. However, the restaurant tax rate must not exceed the PB1 tariff limit stipulated in the PDRD Law. However, most districts/cities set maximum tariffs for PB1 in accordance with those listed in the PDRD Law, although there are also areas that apply lower tariffs.
- Service tax and service charge

  Restaurant tax (service tax) with service charge or different service fees, although both seem almost similar. Indeed, not all restaurants charge service fees. Keep in mind, that the restaurant tax (PB1) is different from service fees. If the service tax (restaurant tax) is a tax set by the government, while the service charge is the cost set by the restaurant. This service fee is only purely carried out by each restaurant that charges fees for the services provided, but outside of PB1. Because this service fee is not included in the tax levy but is included in the restaurant treasury concerned. This service charge rate is also determined by each restaurant, but usually not the same or lower than PB1, which is approximately 5% or 7% and some even reach 10%.

5. Conclusion

PB1 Tax (Certain Goods and Services Tax) for restaurants, if viewed from the perspective of sharia maqashid, can be seen as an effort to fulfill sharia goals (maqashid sharia) in the economic context and welfare of the community. This tax, basically, aims to increase regional income that can be used to finance various public service programs, infrastructure development, and social welfare. In the context of sharia maqashid, this is in line with the principle of general benefit (Maslahah 'ammah) which is the main goal in Islamic law. Sharia maqashid are the goals to be achieved by Islamic law, one of which is the benefit (welfare) of all humanity. Taxes, including PB1, can be seen as an instrument used to realize the benefit, especially in the context of providing public services and development. In the perspective of sharia maqashid, fair and proportional tax, and used for public benefit, can be considered halal and allowed. PB1 Restaurant increases Regional Original Revenue (PAD) which can be allocated for various public service programs, such as education, health, and infrastructure. This public service improvement directly provides benefit for the community. PB1 tax can also be seen as a form of justice, because the tax burden is borne by those who use restaurant services. Transparent and accountable tax management, as well as its use for public benefit, will increase public confidence. Restaurant tax charged to consumers who are in accordance with ethics and morals even though to support public welfare (Maslahah Ammah), but must be transparent. Indeed tax can be an effective tool to achieve the goals of sharia maqashid and create a just and prosperous society. In the perspective of sharia maqashid, tax payments have a significant positive influence on the community, support public welfare, and help achieve sharia goals in protecting religion, life, reason, hereditary, and property. So, the restaurant tax that is charged to the buyer must also have a joint agreement agreement, not just a unilateral enactment.

Suggestions aspects that can be applied, as follows:

- PB1 tax rates must be determined fairly and not burdensome buyers and culinary businesses.
- Funds collected from PB1 must be managed transparently and used for programs that provide concrete benefits for the community.
- Good socialization about the goals and benefits of PB1 so that people understand and support the application of this tax.
- Application of 10% restaurant tax to buyers by restaurant owners, if viewed from ethics and morals in the perspective of sharia maqashid, must pay attention to several aspects of life. Tax loading to consumers is allowed, especially for transparency purposes and ease of tax management. Some things related to sharia maqashid, which must be transparent, justice and openness, as well as aspects of maintaining wealth, justice, religion, reason, and offspring.

Thus, restaurant tax (PB1) if managed properly and is used for public benefit, can be in line with the principle of sharia maqashid. This tax is an instrument that is useful for local governments in building and prospering the community, as well as for business actors and the community as a whole. The implementation of a 10% restaurant tax to consumers by restaurant owners can be justified if done transparently, fairly, and in accordance with the principles of sharia maqashid. It is important to ensure that the tax paid by consumers is well managed and used for public benefit, and not too burdensome, especially those whose income is limited.

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