



## LAW ENFORCEMENT REGARDING VIOLATIONS OF REGIONAL RESTAURANT TAXES IN LABUHANBATU UTARA DISTRICT IS REVIEWED FROM REGIONAL REGULATION NUMBER 9 OF 2011 CONCERNING RESTAURANT TAX

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### Abstract

Restaurant Tax is a tax on services provided by restaurants for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering/catering services, which are regulated in North Labuhanbatu Regency Regional Regulation Number 9 of 2011 concerning Local tax. This Empirical Legal Research focuses on how is law enforcement regarding restaurant tax violations in the North Labuhanbatu District in terms of Regional Regulation Number 9 of 2011? And what are the inhibiting factors in collecting restaurant tax in North Labuhanbatu Regency? The data source used is primary data, obtained from field research and documents, and supplemented with secondary data. The results of the research conducted show that law enforcement regarding restaurant tax violations in North Labuhanbatu Regency based on North Labuhanbatu Regency Regional Regulation Number 9 of 2011 concerning Regional Taxes is still very lacking, especially criminal law enforcement in accordance with the provisions contained in this regulation.

**Keywords:** *Law Enforcement, Violations, Restaurant Tax*

### A. BACKGROUND

North Labuhanbatu Regency consists of 8Subdistrict, 8Ward, and 82Village with an area of 3,545.80 km<sup>2</sup> and a population of around 381,994 people (2020) with a population density of 108 people/km<sup>2</sup>. Tax is a contribution to the state that can be imposed, which is owed by taxpayers according to regulations, with no return which can be directly determined and whose purpose is to finance general expenses related to the state's task of administering government. Based on the law, levies imposed by the state can be enforced on taxpayers and there is no direct return. In addition, taxes tend to put as much money into the state treasury as possible. Collecting taxes anywhere is a policy made by the state, so that the party who has the right to collect taxes is the state or an authorized state agency. Tax collection policies in modern countries are of course based on legal rules, as is the case in Indonesia. The regulation of regional taxation certainly cannot be separated from the Indonesian taxation system because regions are part of the country, as regulated in Article 18 paragraphs (1) and (2) of the 1945 Constitution which stipulates:

1. The Unitary State of the Republic of Indonesia is divided into provinces and the provinces are divided into districts and cities, each province, district and city has a regional government regulated by law.

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2. Provincial, district and city governments regulate and manage government affairs themselves according to the principles of autonomy and assistance duties.

Guided by the existing government system, the two areas of taxation between the central and regional governments are still relevant, because in the government system there is always a division of authority to collect taxes between the Central Government and Regional Governments, both in unitary and federated countries. The existence of two categories in the field of taxation is also related to the authority to determine, regulate and collect taxes. If the authority lies with the Central Government, then that field is Central taxation and vice versa, if the authority lies with the regional government, then that field is regional taxation. In another sense, many people argue that a type of tax is not a "regional" or "regional" tax unless the tax is imposed based on regional laws and regulations and not based on national provisions.

The purpose of tax collection is to achieve the ideal conditions of a country. Therefore, the purpose of levying a tax is very closely related to the objectives of the state, so that the objectives of the tax cannot be separated from the objectives of the state itself. It is not an exaggeration if the objectives of taxes must be in line with the objectives of the state, in the sense that taxes are a source of state income which is used to support the realization of a state by making government functions more effective in a state. One effort to increase capacity in the field of regional government implementation funding for development is to increase, explore and manage every potential that exists in each region through regional taxes. Regional tax is a type of tax collected by the Regional Government and used to finance regional households. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, regional taxes, hereinafter referred to, are mandatory contributions to regions owed by individuals or legal entities that are coercive based on law, with no direct compensation and are used for regional needs. The implementation of regional autonomy gives authority to regions to regulate and manage their respective regions. As full administrators, each region must act effectively and efficiently so that regional management is more focused and achieves predetermined targets.

The misperception that makes natural resources the main source of regional income must be changed immediately because one day natural resources will run out. Regional governments must start looking for other sources in their area to rely on as the backbone of Regional Original Income (PAD). Every region in Indonesia has the authority to collect taxes in its area, as is the case in North Labuhanbatu Regency. The Regional Government of North Labuhanbatu Regency regulates the legal basis for collecting regional taxes. These regional tax regulations refer to Regional Regulation Law Number 28 of 2009 concerning Regional Taxes and Regional Levies Number 9 of 2011 concerning Restaurant Tax. In order to carry out the functions and authority of regional government in the form of implementing financial authority, each region must be able to recognize its potential and identify the resources it has. Therefore, regional governments are expected to be better able to explore and manage financial resources, especially to meet government and development financing needs in their regions through Regional Original Income (PAD). Original Regional Income (PAD) consists of types of regional tax revenue, regional levies, results of legalized regional wealth management and other types of legitimate Regional Original Income (PAD). There are many types of tax objects mentioned above, researchers will focus on research regarding types of restaurant tax objects. Restaurant Tax is a tax on restaurant waiters. The restaurant services provided as intended



include sales services for food and/or drinks consumed by buyers, whether consumed at the service location or elsewhere.

Meanwhile, a restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars and the like, including catering services. Restaurant tax is a regional tax whose collection is carried out by the district or city government so that the district or city government must have a legal basis for collecting it, such as regional regulations. Like in the North Labuhanbatu Regency area, this area applies a restaurant tax with a legal basis in the form of North Labuhanbatu Regency Regional Regulation Number 9 of 2011 concerning Restaurant Tax. In the North Labuhanbatu Regency Regional Regulations, only restaurants that have a sales value of more than Rp. 6,000,000, (Six million rupiah), while those below Rp. 6,000,000, (Six million rupiah) is not included in the Restaurant Tax object. The Restaurant Tax rate is 10% (ten percent), which is calculated by multiplying the rate by the amount of payment received or which should be received by the restaurant. Restaurant entrepreneurs are required to add Restaurant Tax to payments for services in restaurants by charging a tax rate. Collection of all taxes will be carried out through the Billing Division and entered into the Regional Bank account. Tax payments are made using a Regional Tax deposit letter. Of all the data on taxpayers in North Labuhanbatu Regency, there are 23 taxpayers including restaurants, catering and cafes who are subject to tax, taken from the BAPENDA recapitulation of North Labuhanbatu Regency from 2021 to 2023, the data is as follows:

**Data in Table I.**

NO.	TAXPAYER
1.	Kalasan Crispy Chicken
2.	CK Korner
3.	RM. Cinderella
4.	RM. Lubuak Sinar Padang
5.	RM. Sinar Lubuak Padang
6.	RM. Family
7.	RM. Aisha
8.	July Catering
9.	RM. Family Dream
10.	Tri Catering
11.	Warung Suwarni
12.	RM. Gunawan
13.	CK. Corners
14.	RM. Sinar Lubuak Padang
15.	Tax Village CFC
16.	Hj. Linang Catering
17.	Ais Catering
18.	RM. Ema Sarasi
19.	Orchid Canteen
20.	Bamboo Cottage Lesehan
21.	RM. Upik Soup
22.	RM. Botting

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From the data that has been recapitulated by BAPENDA North Labuhanbatu Regency, there are still several taxpayers who do not fulfill the requirements for paying their taxes or taxpayers who still commit violations and still have receivables as taxpayers, which will be recapitulated by BAPENDA North Labuhanbatu Regency starting from 2021 until 2023. The summarized data is as follows:

**Data in Table II.**

NO.	TAXPAYER	2021 ACCOUNTS RECEIVABLE
1.	Kalasan Crispy Chicken	638,200
2.	CK Korner	1,000,000
3.	RM. Cinderalas	1,070,300
4.	RM. Lubuak Siantar Padang	450,000

From the data above obtained from the results of BAPENDA's recapitulation in the field of billing and calculating regional restaurant taxes, North Labuhanbatu Regency in 2021, there are 4 taxpayers who still have tax receivables. And administrative sanctions or warnings have been imposed on taxpayers.

**Data in Table II.**

NO.	TAXPAYER	ACCOUNTS RECEIVABLE IN 2023
1.	Lesehan Pondok Jambu	1,179,100

From the data above obtained from the results of BAPENDA's recapitulation in the field of billing and calculating regional restaurant taxes, North Labuhanbatu Regency in 2023, there is 1 taxpayer who still has tax receivables. And administrative sanctions have been carried out. From the recapitulation results of the Taxpayer Billing and Calculation Sector which were conveyed by Mr. Muhammad Taufiq Assyuri S, SE for taxpayers who still have receivables and have been given administrative sanctions starting from 2021 to 2023. In 2021 there will be a total of 4 Taxpayers, in 2022 there will be no taxpayers who have receivables and in 2023 there will be as many as 1 taxpayer who has receivables, from his statement that taxpayers in the North Labuhanbatu area are very minimal in paying taxes even though there are some taxpayers who do not pay taxes, However, he really appreciates this because there are not too many people who break the rules and the more than 50 restaurants that we charge taxes are all almost compliant with paying taxes, because regional development is not spared from these taxes.

## **B. FORMULATION OF THE PROBLEM**

1. What are the Obstacle Factors in Collecting Restaurant Taxes in North Labuhanbatu Regency?
2. How is law enforcement regarding restaurant tax violations in the North Labuhanbatu District in terms of Regional Regulation Number 9 of 2011?



## C. RESEARCH METHODS

In researching something, scientific discipline and methods or methods are needed to get the desired results. The method can answer the problems that the author wants to research in order to obtain results in accordance with the purpose of the writing.

### 1. Types of research

This type of research is Empirical Juridical research, that is, the main focus of this research is on how the law is implemented or the reality in the field and the main research focus is the actual law in the field.

### 2. Research Subjects

In this research, researchers need the party who will be the research subject to provide information or information based on their knowledge or competence, namely the Regional Revenue Agency (BAPENDA) of the North Labuhanbatu Regency Government.

### 3. Research Object

In this research, researchers need the parties to be researched to be respondents who are restaurant entrepreneurs or restaurant tax payers in North Labuhanbatu Regency.

### 4. Research sites

Researchers will conduct this research in the North Labuhanbatu Regency area.

## D. DISCUSSION

### 1. Obstacle Factors in Collecting Restaurant Taxes in North Labuhanbatu Regency

The results of my interview with the Billing and Development Sector, namely Mr. Paul Antoni Harahap, S. STP, M. Si, who has directly met with restaurant taxpayers and the reasons why these taxpayers do not pay their taxes are as follows:

#### a. Lack of Customers

In this case, taxpayers always convey to collectors and developers that our sales have decreased and no longer reach taxpayers, but this is usually engineered by the taxpayer.

#### b. Decreased Income

Sellers or those who own restaurants always say that income is decreasing due to the large amount of competition in the business world, but in this case restaurant owners should remain consistent with their taxpayers.

#### c. Providing Salaries/Wages to Workers

The reason why taxpayers always say this is because these expenses are not a benchmark as a taxpayer, but what is taken into account is net income.

#### d. Number of Expenditures

Taxpayers convey this reason because their expenses are always increasing and their income is decreasing, which is the reason for restaurant taxpayers.

#### e. Expensive Building Rental

Taxpayers who rent buildings to be used as restaurants always say that the rent for the building is very expensive so it is calculated as rental expenses.

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**2. Law enforcement regarding restaurant tax violations in the North Labuhanbatu Regency area is reviewed from Regional Regulation Number 9 of 2011**

Positive and negative impacts will definitely be received by stakeholders, namely the restaurant entrepreneurs themselves and policy makers, namely the North Labuhanbatu Regency Government, as a consequence of licensing the construction of these restaurants. Based on data on restaurant tax receivables obtained by researchers from BAPENDA of the North Labuhanbatu Regency Government, researchers found that the amount of restaurant tax receivables in North Labuhanbatu Regency was quite large. The following are details of receivables from the period 2021 to 2023. Taxpayers who do not comply with the rules based on Regional Regulation Number 9 of 2011 concerning Restaurant Tax in North Labuhanbatu Regency will be subject to sanctions in the form of administrative sanctions and criminal sanctions. Based on Article 11 and Article 24 of Regional Regulation Number 9 of 2011 concerning Restaurant Tax in North Labuhanbatu Regency as follows:

**a. Administrative Sanctions**

Article 11 of North Labuhanbatu Regency Regional Regulation Number 9 of 2011 concerning Restaurant Tax is one of the articles which is the legal basis for carrying out administrative law enforcement. In this article it is explained that Restaurant Taxpayers who have deficiencies in paying the tax owed in accordance with the Regional Tax Underpayment Assessment Letter if based on the results of the audit or other information, the tax owed is not or underpaid and if the Regional Tax Notification Letter is not submitted to the Regent or an authorized official within a certain period of time and after being reprimanded in writing is not submitted on time as specified in the warning letter, he/she may be subject to administrative sanctions in the form of 2% interest as stated in Article 13 paragraph 1 regarding Regional Tax Collection Letters (STPD) which are calculated from the tax collected. less or late or not paid within a maximum period of 24 months calculated from the time the tax becomes due. Administrative sanctions can also be imposed on Restaurant Taxpayers if they have a shortage of tax owed in accordance with the Additional Underpayment Regional Tax Assessment Letter (SKPDKBT) if new data is discovered and/or data that has not previously been disclosed which causes an increase in the amount of tax owed to be subject to administrative sanctions. in the form of an increase of 100% of the shortfall in tax owed, provided that this increase is not imposed if the Restaurant Taxpayer reports his own restaurant tax before carrying out an audit action from BAPENDA officers in the Billing and Development (BPP) Sector of North Labuhanbatu Regency.

**b. Criminal sanctions**

In North Labuhanbatu Regency Regional Regulation Number 9 of 2011 concerning Restaurant Tax covering restaurants, stalls, cafeterias, bars, and the like including catering services, restaurants in North Labuhanbatu Regency are one form of development of North Labuhanbatu Regency. The proliferation of restaurants in North



Labuhanbatu Regency has certainly made the government pay attention to this as an opportunity for regional revenue and income. Income in the restaurant sector is one of the largest compared to several other regional incomes. Moreover, it is completely possible that North Labuhanbatu Regency will not have economic difficulties with the help of regional income. However, if the restaurant commits a violation or negligence or does not submit the SPTPD, it will be subject to criminal sanctions in accordance with the provisions of Regional Regulation Number 9 of 2011 concerning Restaurant Tax in Article 24 Paragraph (1) and (2), namely:

- (1) Taxpayers who, due to negligence, do not submit the SPTPD or fill it out incorrectly or incompletely or attach incorrect information so that it harms regional finances, they can be punished with imprisonment for a maximum of 1 (one) year or a fine of a maximum of 2 (two) times the amount of tax owed. who do not or underpay.
- (2) Taxpayers who deliberately do not submit SPTPD or fill it out incorrectly or incompletely or attach incorrect information so as to harm regional finances can be punished with imprisonment for a maximum of 2 (one) year or a fine of a maximum of 4 (four) times the amount of tax owed. who do not or underpay.

## E. CLOSING

### a. Conclusion

#### 1) Obstacle Factors in Collecting Restaurant Taxes in North Labuhanbatu Regency

##### a) Lack of Customers

In this case, taxpayers often convey to collectors and developers that our sales have decreased and no longer reach taxpayers, but this is usually engineered by the taxpayer.

##### b) Decreased Income

Sellers or those who own restaurants always say that income is decreasing due to the amount of competition in the business world, but in this case restaurant owners should remain consistent with their taxpayers.

##### c) Providing Salaries/Wages to Workers

The reason why taxpayers always say this is because these expenses are not a benchmark as a taxpayer, but what is taken into account is net income.

##### d) Number of Expenditures

Taxpayers convey this reason because their expenses are always increasing and their income is decreasing, which is the reason for restaurant taxpayers.

##### e) Expensive Building Rental

Taxpayers who rent buildings to be used as restaurants always say that the building rent is very expensive so it is calculated as rental expenses.

#### 2) Law enforcement regarding restaurant tax violations in the North Labuhanbatu Regency area is reviewed from Regional Regulation Number 9 of 2011 regarding the sanctions imposed on taxpayers who violate the regulations, namely the administrative sanction of article 11 which provides a 2% administrative fine for taxpayers who violate these provisions, as a sanction. second, namely criminal sanctions in article 24 paragraphs (1) and (2).

#### 3)

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**b. Suggestion**

- 1) The North Labuhanbatu Regency Government, in this case through BAPENDA, the North Labuhanbatu Regency Government must increase the income of Regional Original Income (PAD), especially from the Restaurant Tax sector, by:
  - a) Increase enforcement of Restaurant Tax laws in accordance with those regulated in Yogyakarta City Regional Regulation Number 9 of 2011 concerning Restaurant Tax, one of the efforts of which is to be more firm in providing sanctions, both administrative sanctions and especially criminal sanctions so that restaurant business actors can be more orderly in carry out its obligations in paying Restaurant Tax.
  - b) Increasing human resources in the BAPENDA of the North Labuhanbatu Regency Government, so that there are no longer limitations in human resources in carrying out their duties, authority and responsibilities as a government agency that upholds the spirit of professionalism.
  - c) The North Labuhanbatu Regency DPRD, as the legislature, has the authority to make changes to regional regulations, immediately make changes. Because the classification of the minimum sales or turnover value, namely Rp. 6,000,000.00 (six million rupiah) to be used as a Restaurant Tax Subject. Because the selling value of the rupiah is different from the year Regional Regulation Number 9 of 2011 concerning Restaurant Tax was made.
- 2) The North Labuhanbatu Regency Government, in this case through BAPENDA, the North Labuhanbatu Regency Government must increase supervision of restaurant business actors, so that the level of negligence and/or deliberate failure to submit SPTPD or filling in incorrectly or incompletely or attaching incorrect information can decrease, and taking a persuasive approach by conducting socialization, counseling and going door to door in every Restaurant Taxpayer's restaurant so that it can increase the awareness of business actors in carrying out their obligations and so that taxpayers know about what is regulated in North Labuhanbatu Regency Regional Regulation Number 9 2011 concerning Restaurant Tax, and knowing the importance of paying Restaurant Tax as a source of Regional Original Income (PAD).





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**WAWANCARA**

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Hasil Wawancara Bersama Bidang Penagihan dan Pengembangan Bapak Paul Antoni Harahap, S. STP, M.M