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Tax Sustainability: The Influence of the Tourism Industry Tax and Tourist Object Retribution on Regional Original Revenue in the Tanimbar Islands, Maluku, Indonesia

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Authors' contributions

This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.

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ABSTRACT

In underdeveloped countries, tourism is the primary economic engine. Numerous tourists visit the tourism sector, including ecotourism and rural tourism (Ridwan et al., 2016). Additionally, the growth of this industry results in an increase in regional income; additionally, the tourist sector can inspire new infrastructure investment to ensure the area's tourism sustainability. To boost regional revenue, the government must develop and support tourism destinations, allowing the industry to contribute to economic development. The purpose of this study is to examine the impact of the tourism industry tax and the tourist object retribution on regional original income in the Tanimbar Islands Regency between 2018 and 2020. The population studied in this study is the Tanimbar Islands Regency's government. The sampling technique employed was sample research, in which a subset of the population was used to conduct the research. This study gathered data from 2018 to 2020. The research data used in this study are secondary data gathered from the Tanimbar Islands Regency's Regional Revenue Service, Culture and Tourism Office. Data analysis techniques utilizing descriptive statistics, the classical assumption test, the multiple linear regression model, hypothesis testing, and measuring the coefficient of determination R2 using SPSS. The study's findings indicate that the Tourism Industry Tax and the Retribution on Tourist Objects have a favorable and considerable effect on regional original income.

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Keywords: Tourism industry tax; tourist object retribution; regional revenue.

1. INTRODUCTION

Tourism is the primary economic driver in developing countries. Numerous tourists visit the tourism sector, including ecotourism and rural tourism [1]. Additionally, the growth of this industry results in an increase in regional income; additionally, the tourist sector can inspire new infrastructure investment to ensure the area's tourism sustainability. To boost regional revenue, the government must develop and support tourism destinations, allowing the industry to contribute to economic development.

Tourism development has an effect on the community's socioeconomic situations, one of which being the impact of tourism on government revenues [2]. Because tourism is one of the strategies used to boost regional original revenue, the regional tourist potential development program is projected to contribute to economic development. The tourist sector's development plan is inextricably related to the country's, regions, and regional economies.

Tourism encompasses a broad range of activities and is not limited to travel. It also includes the objects and tourist objects visited, the mode of transportation used, the services, accommodations, restaurants, entertainment, and social interaction between tourists and regional residents, as well as tourism various [2]. Thus, tourism can be viewed as an institution composed of millions of interactions, a culture with a history, a repository of knowledge, and millions of people who identify as members of this institution. Thus, tourism as a concept can be regarded from a variety of different angles. Tourism is also capable of growing the community's expectations and demands as a result of a strong desire to contribute to the realization of an advanced, just, prosperous, and prosperous society [3].

This is not an easy task, as practically every region in the Republic of Indonesia faces financial difficulties. The Regional Government's commitment to develop is financed by the Regional Revenue and Expenditure Budget, which describes the region's ability to mobilize its financial potential. Regional financial potential is derived in part from regional taxes and retribution. Regional taxes and retribution are critical sources of regional revenue, as they help support government administration and regional development. To ensure the welfare of regional communities and to improve their living standards, each area is granted the authority to administer its own household through the Regional Government [4].

Maluku, as the island's sole province, has distinct and unique characteristics of its own, most notably in the area of marine tourism and culture tourism. "Welcome to Maluku, a spice island and an exotic marine paradise" is Maluku's official branding. This branding is founded on a history that effectively communicates the concept that Maluku has had a thriving economy for years, allowing it to be embraced by the worldwide audience. As an island with a strong potential for marine tourist development [5].

Additionally, Maluku Province offers a historical context and a diverse range of artistic traditions, a distinct culture, and stunning natural landscape. This condition is very uniformly distributed throughout Maluku Province and has the potential to serve as a tourist object for both domestic and international visitors. The pattern of growth of Maluku tourism as The Spice Island or the world's only seasoning island provides opportunity for regional governments to boost their appeal and innovation. Maluku tourism is one of Maluku's comparative advantages, and it is projected to provide a competitive edge, increase regional original income (PAD), and promote community welfare [5].

Tourists who visit tourism objects will be paid a fee in order to investigate the region's potential for enhancing regional original income. Revenue from tourist object fees is a source of revenue for tourism objects, along with revenue from entry ticket costs, parking fees, and other tourism-related expenses. With the number of tourist visits visiting a tourist object, it will increase regional income, particularly from attractive tourism fees and will affect the economic activities of the surrounding community so that it can affect regional revenue. This is demonstrated by the quantity of revenue generated by retribution for tourism objects in the Tanimbar Islands Regency, Maluku Province.

Table 1 illustrates that regional tax and retribution revenues account for a sizable portion of regional original income in 2014-2018. Although there are swings in particular years, there is usually an increase in tax revenue.

Table 1. Revenues of the Tanimbar Islands regency by type of income (in billion rupiah) 2014–2018*

Year	Regional original income (PAD) (in IDR billion)	Regional Tax	Tax Revenue on PAD (%)	Regional Retribution (in IDR billion)	Retribution Revenue on PAD (%)
2014	22.59	5.05	22.36	5.48	24.26
2015	32.08	6.35	19.79	4.86	15.15
2016	30.93	7.35	23.76	4.34	14.03
2017	27.38	7.32	26.73	4.44	16.22
2018	40.41	8.73	21.60	11.08	27.42
Average	30.68	6.96	22.85	6.04	19.42

**Source: Tanimbar Islands in Figures 2019*

Regional taxes as a source of revenue have a bright future. Regional taxes, therefore, must be administered effectively in order to contribute to government revenue [6]. One of them, hotel taxes and restaurant taxes, are two forms of regional taxes related to tourism that have the potential to rise as regional development strategies place a greater emphasis on supporting components, especially the service industry and tourism. According to Widyaningsih [7], hotel and restaurant taxes contribute significantly to regional tax collections, with regional taxes serving as one of the primary sources of regional revenue (PAD) when compared to other sources of revenue.

To enhance regional original revenue, the government must develop and support tourism destinations, allowing the industry to contribute to economic development. The researcher proposes to examine the impact of tourist industry taxes and tourism item retribution on regional revenue in the Tanimbar Islands Regency, Maluku Province based on the aforementioned occurrence.

2. LITERATURE REVIEW

2.1 Previously Conducted Research

The following studies served as a reference for this study:

Table 2. 1 Previous research findings

No.	Authors	Title	Variable	Result
1.	Astuti and Gunastri [8]	The Impact of Tourist Visits and Revenue from the Tourism Sector on Klungkung Regency's Regional Revenue	Tourists (X1) Tax on Restaurants and Hotels (X2) Retribution (X3) Regional Original Income (Y)	1. Hotel and restaurant taxes, as well as retributions on tourist attractions, have a major impact on Regional Revenue. 2. The hotel tax has a negligible influence on Regional Revenue. 3. Punishment for tourism-related property has a substantial impact on municipal earnings. 4. Tourist visits, hotel and restaurant taxes, and admission fees to tourist attractions all have a substantial impact on municipal revenue.
2.	Suarjana, et al. [9]	The Effect of Tourist Visits, Hotel and Restaurant	Tourist Visits (X1) Hotel and	1. Visits by tourists have no influence on PAD. 2. The Hotel and Restaurant

No.	Authors	Title	Variable	Result
		Taxes on Regional Original Revenue of Gianyar-Bali Regency Government	Restaurant Tax (X2) Regional Original Income (Y)	Tax has a strong positive effect on PAD. 3. Tourism, hotel, and restaurant taxes all have a favorable and considerable influence on PAD concurrently
3.	Pundissing [10]	The Effect of Tourism Sector Revenue on Regional Original Income (PAD) of North Toraja Regency	Tourism Sector Revenue (X) Regional Original Income (Y)	Tourism revenue has a beneficial effect on municipal revenue.
4.	Wijaya and Sudiana [11]	The Influence of the Number of Tourist Visits, Hotel, Restaurant Tax Receipts and Tourism Object Retribution Revenues on Regional Original Income in Bangli Regency for the 2009-2015 Period	Effect of Number of Tourist Visits (X1) Hotel and Restaurant Tax Revenue (X2) Tourism Object Retribution Revenue (X3) Regional Original Income (Y)	1. The quantity of tourist visits has an effect on the amount of compensation paid for tourism-related property. 2. Regional Revenue is impacted by tourist visitation, hotel restaurant charges, and retributions on tourist attractions. The quantity of tourist visits has an indirect effect on regional revenue via tourist attraction fees and acts as a mediating variable.
5.	Cahyadi, et al. [12]	The Effect of Tourism Industry Tax and Tourist Object Retribution on Regional Original Income (PAD) in 12 Regencies/Cities of Riau Province in 2009−2013	Tourism industry tax (X1) Tourist object Retributions (X2) Regional revenue (Y)	1. The combined effect of the tourism sector tax and tourist attraction retributions on regional original income is significant. 2. The Tourism Industry Tax has an effect on regional gross domestic product. 3. Retribution for tourism-related assets has an effect on regional primary income.

2.2 Regional Original Revenue (Pendapatan Asli Daerah / PAD)

2.2.1 Definition of regional revenue

Regional original income (Pendapatan Asli Daerah / PAD), is revenue collected by the region from regional sources within its own jurisdiction in compliance with regional regulations or applicable legislation. The regional income sector is critical because it demonstrates a region's ability to finance government activities and regional development [13].

Regional original income (PAD) is revenue generated within the region's borders; the greater the proportion of PAD in the regional financial structure, the greater the region's financial capacity to carry out regional development activities [12]. Regional original income (PAD) is derived from the region's revenue, which includes regional taxes, regional retributions, the results of separate wealth management, and other lawful regional original income. Regional original income is considered to be enough for supporting regional development if it surpasses 70% of total PAD revenue [12].

There are numerous ways to boost regional income to a level that is close to or even equal to its potential revenue, but in general, there are two approaches to maximize PAD, namely intensification and extensification. The intensification method is used for retribution, namely estimating the potential as precisely as possible so that the revenue objective

approaches its maximum, whereas the extensification method is used to extract sources of tax objects or to recruit new taxpayers [12].

Regional income is derived from your Regional Original Income (PAD), your balance, and other sources of revenue. Regional revenue, according to theory, is revenue collected in compliance with appropriate regional legislation and utilized to finance regional development. Regional revenue comes from the following sources:

2.2.2 State and regional taxes

Regional taxes, abbreviated as taxes, are forced contributions to regions by individuals or corporations that are coercive in nature and are used to meet regional demands for the maximum prosperity of the people.

Regional taxes, in terms of tax collection institutions, are defined in Article 1 of Law No. 28 of 2009 on Regional Taxes and Regional Retributions as follows:

a) Hotel tax
b) Restaurant tax from restaurants
c) Entertainment tax
d) Advertising tax
e) Street lighting tax
f) Tax on the extraction of class c minerals
g) Underground water utilization tax.

2.2.3 Regional retributions

Regional retribution, as defined in Law No. 28 of 2009, is a charge levied in exchange for services and the granting of certain permissions explicitly given by the regional government for the benefit of private individuals or the law. Regional taxes include general service charges, business service charges, and specific licensing fees. Regional retributions are regional fees collected to cover the cost of services or the granting of certain licences by the regional government for personal or corporate interests. Increases in regional retributions with high potential will boost regional original income; the regional administration will utilize the retribution to refinance the region's development [12].

According to Article 1 point 18 of Law No. 33 of 2004 on Financial Balance between the Center and the Regions, regional revenue is income received by the region pursuant to regional regulations in line with statutory requirements.

Regional original income, or PAD, is revenue collected by the region from regional sources within its own jurisdiction in compliance with regional regulations or applicable legislation. The regional income sector is critical because it demonstrates a region's ability to finance government activities and regional development [13].

Regional revenue is derived through Regional Original Revenue (PAD), balancing funds, and other sources of revenue. According to the notion, regional original income refers to revenue sources gathered in line with applicable regional legislation and used to finance regional development. Regional revenue comes from the following sources:

a. Regional tax
   - Hotel tax
   - Restaurant tax from restaurants
   - Entertainment tax
   - Advertising tax
   - Street lighting tax
   - Tax on extraction of class c minerals
   - Underground water use tax
b. Regional retribution;
c. Revenue of regional owned enterprises and management of other separate regional assets;
d. Other legit "regional original income" as follows:
   1. "regional fixed asset sales"
   2. "giro services"

2.3 Tourism Industry Tax and Tourism Object Retribution Revenue

2.3.1 Regional tax

Regional Tax, as defined in the Law of the Republic of Indonesia No. 28 of 2009 amending the Law of the Republic of Indonesia No. 34 of 2000 concerning Regional Taxes and Retribution, are mandatory contributions made by individuals or entities to regions without equitable direct compensation that may be imposed in accorandce with applicable laws and regulations and used to finance regional government and development.

According to Siahaan [14], regional tax is an obligatory contribution given by a region to an individual or business without a balanced direct compensation, which can be compelled under applicable laws and regulations and is used to finance regional government and regional

development. Regional taxes, according to numerous expert viewpoints, are compulsory regional payments based on the Unandg-Unandg without direct compensation used to finance the implementation, development, and regional necessities necessary for the people's prosperity. In other words, regional taxes are the outcome of regional government legislation and are used to fund regional development, regional government administration, and public services.

2.3.2 Regional regulations about regional tax

According to Law No. 28 of 2009, retribution is a regional fee in exchange for services or the granting of particular licences by the Regional Government for personal or business interests. Sutrisno [15] defines retribution as imposed contributions to the government for which direct remuneration can be designated. This coercion is cost effective because anyone who does not receive a government-provided return service will not be charged a price. Regional retribution are defined in Government Regulation No. 10 of 2021 as fees for services or the granting of certain permissions particularly offered and/or issued by regional governments for the benefit of individuals or corporations.

Regional tax policies cannot be retroactively implemented and must not contradict with the public interest or provisions of higher legislation. At a minimum, regional regulations regulate the following:

a. The name, object, and subject of the tax;
b. The imposition basis, tariff, and method of calculating the tax;
c. The collection area;
d. The tax period;
e. The tax determination;
f. The payment and collection procedures for taxes;
g. The expiration of the tax collection period;
h. Administrative sanctions; and
i. The tax start date.

2.3.3 Taxation System, Regional Tax Collection, and Regional Tax Types

The tax collection system is divided into three components (Mardiasmo, 2011), namely:

a. The Official Assessment system is a collecting mechanism that empowers the government (fiskus) to determine the amount of tax owing by taxpayers.
b. The Self-Assessment System is a revenue collection mechanism that empowers taxpayers to calculate, calculate, pay, and self-report the amount of tax due.
c. Withholding System is a collecting system that permits third parties (not the tax authorities or the taxpayer) to assess the taxpayer's tax liability.

2.4 Retribution for Tourism Objects Revenue

According to Law No. 28 of 2009, retribution is a regional fee in exchange for services or the granting of particular licences by the Regional Government for personal or business interests. Sutrisno [15] defines retributions as imposed contributions to the government and the appointment of direct services. This coercion is cost effective because anyone who does not receive a government-provided return service will not be charged a price. Regional retributions are defined in Government Regulation Number 10 of 2021 as charges for services or the granting of certain permits particularly offered and/or issued by regional governments for the benefit of persons or businesses.

The government's policy of collecting a fee for products and services offered to the community is motivated by economic efficiency. According to economic theory, the price of community goods and services should be determined by their marginal cost, or the cost of serving the final consumer (Handayani, 2012). Additionally, it is argued that the levy should be classified as a consumption tax rather than a service charge because it primarily covers operating costs.

According to Sutrisno [15], the following are the qualities of retribution:

1) Implementation is cost effective;
2) There is a direct incentive to pay;
3) The contribution satisfies formal and material requirements but there is still an alternative to pay;
4) Retribution is a levy with a generally unremarkable budgetary impact;
5) In some cases, regional retribution is used for a specific purpose, but in many cases, it is simply a refund of the costs incurred by the regional government in meeting the community's requirements.

2.5 Research Framework and Hypotheses

The ideal design of a tax system has long interested economists and perplexed

policymakers. This article examines the relationship between tax theory and tax policy. With the publication of this essay, it is hoped that policymakers will see that in order to boost regional revenue, the government must create and support tourism attractions, allowing the industry to contribute to economic growth. The researcher proposes to study the influence of tourist industry taxes and retribution on regional revenue in the Tanimbar Islands Regency, Maluku Province, based on the aforementioned fact. It examines major lessons that policymakers can learn from academic research on how taxes should be designed and discusses the extent to which these lessons are reflected in actual tax policy.

2.5.1 The optimal taxation theory

According to the conventional theory of optimum taxation, a tax system should be chosen in order to maximize a social welfare function subject to a set of restrictions. Typically, the literature on optimal taxation views the social planner as a utilitarian: that is, the social welfare function is based on the individual utilities of society members. This literature employs a social welfare function that is a nonlinear function of individual utility in its most general studies. Nonlinearity enables a social planner to choose more equal utility distributions, for example. However, several studies in this literature assume that the social planner is only concerned with average utility, meaning a linear social welfare function in terms of individual utility. These distinctions are irrelevant for the purposes of this essay, and one would not be far wrong in conceiving of the social planner as a standard "linear" utilitarian. Stiglitz [16] focused on the relatively limited objective of discovering Pareto-efficient taxation, a topic recently taken up by Werning [17]. This is significant because it implies that many of the general prescriptions of optimal taxation models that employ utilitarian social welfare functions survive when recast in Pareto terms, implying that the precise form of the social welfare function (at least in the class of all Pareto functions) is not critical for certain findings. Despite its more stable normative foundation, this method has had less influence on the development of tax theory than Mirrlees' utilitarian approach [18].

To ease the social planner's task, it is sometimes assumed that everyone in society has the same tastes in areas such as consumption and leisure. Occasionally, this assumption of homogeneity is taken a step further by assuming that the economy is occupied entirely by identical individuals. The social planner's objective is to select a tax system that maximizes the welfare of a representative consumer, knowing that the customer would respond to whatever incentives the tax system provides. In some tax's studies, simplifying by assuming a representative consumer may be beneficial. As we will see, deriving policy implications from a model with a representative consumer can also get you into difficulty in some circumstances.

On the basis of the foregoing, in order to boost regional revenue and enable the industry to contribute to economic growth, the researcher intends to examine the effect of tourist industry taxes and punishment on regional revenue in the Tanimbar Islands Regency, Maluku Province. The following hypotheses were developed in this study based on the problem formulation and literature review:

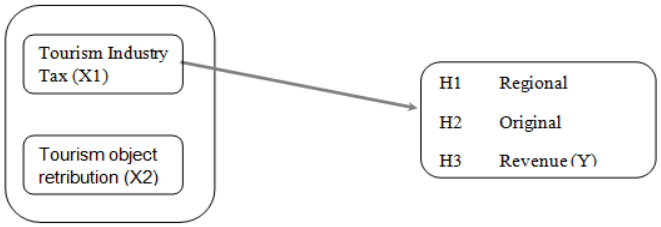

Fig 1. Research framework

H1: Tourism industry tax has an effect on Regional Original Revenue in Tanimbar Islands Regency, Maluku Province.
H2: Tourism Object Retribution has an effect on Regional Original Revenue in the Tanimbar Islands Regency, Maluku Province.
H3: Tourism industry tax and Tourism Object Retribution have an effect on Regional Original Revenue in the Tanimbar Islands Regency, Maluku Province.

3. METHODS

This research is being analized between May and June 2021. The research is being conducted in Maluku Province's Tanimbar Islands Regency.

This is a quantitative research method that makes use of numerical data or numbers. The SPSS statistical tool is used to process the data in this investigation. The purpose of this study was to ascertain the link between the independent and dependent variables. Regional revenue is employed as the dependent variable in this study, whereas tourist industry taxes and tourism object retribution are used as independent factors.

Secondary data were collected from publications by the Central Statistics Agency (BPS), financial data from reports on regional government performance in the Tanimbar Islands Regency, Maluku Province, and several other sources. The data collection approach used in this study is documentation, namely recording financial statements from journals, books, and articles pertaining to the research variables.

4. RESULTS

To offer an overview of the variables employed in the study, a descriptive analysis of the data was performed. Average, standard deviation, maximum and lowest numbers, and range all serve as descriptive statistics. The following table provides an overview of the data analyzed in this study.

According to the data processing results in Table 3, the observation data on reporting the performance of regional government in the Tanimbar Islands Regency, Maluku Province from 2014 to 2019 total 36 data points with a study year range of 2018–2020. The findings of Descriptive Statistics indicate the minimum and maximum values, the average (mean), the median, and standard deviation for each variable, which is composed of Regional Original Income (PA D/Y), Tourism Tax (X1), and Tourism Retribution (X2).

Analysis of Regional Original Revenue (Pendapatan Asli Daerah / PAD)

The descriptive test findings indicate that the average value (mean) of the Capital Structure (DER) data is Rp. 46,242,515.67, with a standard deviation of Rp. 22,249,609.90. Additionally, it is known that the maximum data value is Rp. 87,591,911 (February 2019) and the lowest is Rp. 3,089,519 (May 2020), corresponding to a range of Rp. 84,502,392.

Analysis of Tourism Industry Tax (X1)

The descriptive test of the Capital Structure data (DER) indicates that the data has an average value (mean) of Rp. 29.953.510.28 and a standard deviation of Rp. 16.001.670.18. Additionally, it is known that the greatest data value is Rp. 62,880,129 (October 2018) and the lowest is Rp. 1,360,436 (May 2020), corresponding to a range of Rp. 61,519, 693.

Analysis of Tourism Object Retribution (X2)

The descriptive test findings for the Capital Structure (DER) data indicate that the average value (mean) of the data is Rp. 16,289,005.39 with an average standard deviation of Rp. 8,072,671.65. Additionally, it is known that the greatest data value is Rp. 34,011,600 (March 2019) and the lowest is Rp. 1,729,083 (May 2020), corresponding to a range of 32,282,517.

Table 3. Data descriptive analysis*

		PAD	Tax	Retribution
N	Valid	36	36	36
	Missing	0	0	0
Mean		46.242.515,67	29.953.510,28	16.289.005,39
Std. Deviation		22.249.609,90	16.001.670,18	8.072.671,65
Range		84.502.392	61.519.693	32.282.517
Minimum		3.089.519	1.360.436	1.729.083
Maximum		87.591.911	62.880.129	34.011.600 (in Rp. Currency)

**Source: SPSS 2021 Data Processing Results*

4.1 The Conventional Assumption Test

4.1.1 Examination of normalcy

The normality test is used to determine whether or not the sample utilized has a normal distribution. This assumption is represented in the linear regression model by the error value being regularly distributed. A decent regression model has a normal distribution or is close to it, making statistical testing viable. The Kolmogorov-Smirnov Test of Normality is used to determine the data's normality in the SPSS application. According to Ghozali [19], decision-making can be based on probability (Asymtotic Significance), specifically:

1) If the probability is greater than 0.05, the regression model's distribution is normal.
2) If the probability is less than 0.05, the regression model's distribution is not normal.

The following conclusions were drawn from the normalcy test of the research data in Table 4.

The test results in Table 4 indicate that the sig. value for each examined variable is greater than 0.05, indicating that the distribution of research data for each variable is normally distributed.

4.1.2 Multicollinearity

The premise of multicollinearity implies that there should be no correlation between independent variables. The VIF and Tolerance tests were used to determine the presence of multiple collinearities. If the calculated value of the inflation variance (VIF) is less than ten and the independent variable's tolerance is greater than ten percent [19]. Table 5 summarizes the computation findings.

Given that the tolerance is greater than 10% and the VIF is less than 10, the study's assumption of no multicollinearity is satisfied.

Test for Heteroscedasticity

Heteroscedasticity is a condition in which the variance of the residuals in one observation is greater than the variance of the residuals in another observation. In this study, heteroscedasticity was detected by studying the scatter plot. The following are the findings of the heteroscedasticity test.

According to the illustration of the heteroscedasticity test results above, the regression model does not exhibit any symptoms of heteroscedasticity. Because the points on the scatter plot do not form a particular pattern and spread above and below zero on the Y axis, it can be concluded that the regression model does not exhibit heteroscedasticity.

4.2 Validation of Hypotheses

Multiple regression analysis was used to test the study hypothesis. The following are the findings from the research data test in Table 6.

According to the test results in Table 6, the regression equation for the research model is as follows:

$$Y = 1.371X1 + 0.862X2 + e$$

Where:

Y = Regional Taxes (Y)
X1 = Tourism Tax (X1)
X2 = Tourism Retribution (X2)

Table 4. One-sample kolmogorov-smirnov test*

	KinY	LitX1	InoX2
N	36	36	36
Kolmogorov-Smirnov Z	1.195	1.320	1.205
Asymp. Sig. (2-tailed)	**0.115**	**0.061**	**0.110**

**Source: SPSS 2021 Data Processing Results*

Table 5. Multicollinearity test*

No	Dependent Variabel	Independent Variabel	Tolerance	VIF
1	Regional Original Revenue (Y)	Tax (X1)	0.325	3.075
		Retribution (X2)	0.325	3.075

**Source: SPSS 2021 Data Processing Results*

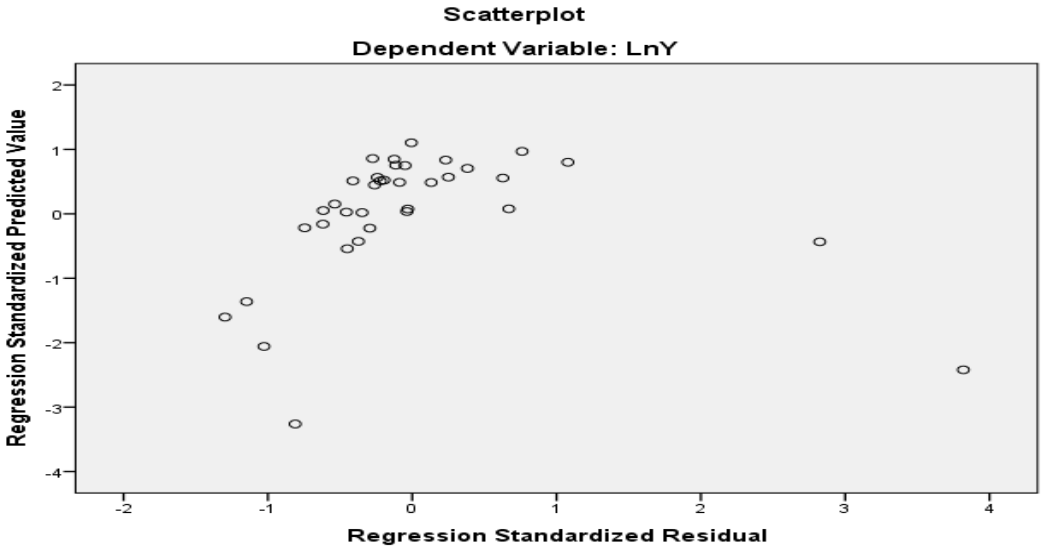

Illustration 1. Heteroscedasticity Test Results with Scatter Plot*

**Source: SPSS 2021 Data Processing Results*

Table 6. Results of the Research Hypothesis t-test*

Model		Unstandardized Coefficients		Stand. Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.198	0.219		5.470	0.000
	Tax (X1)	1.371	0.042	0.697	32.650	**0.000**
	Retribution (X2)	0.862	0.054	0.342	16.045	**0.000**

**Source: SPSS 2021 Data Processing Results*

The regression equation developed from the research data indicates the contribution of the tourism tax (X1) and tourism retribution (X2) variables to regional revenue (Y) in terms of the regression coefficient obtained.

α: 1.198 indicates that if the Tourism Tax (X1) and Tourism Retribution (X2) are both stable or constant in amount, the impact on Regional Original Income (Y) is only 1.198.

X1 = 1.371 indicates that if the value of the Tourism Tax (X1) is increased by one unit and the Tourism Retribution (X2) remains constant, the value of Regional Original Income (Y) will increase by 1.371.

X2 = 0.862 indicates that if the value of the Tourism Retribution (X2) is increased by one unit and the Tourism Tax (X1) remains constant, the value of Regional Original Income (Y) will increase by 0.862.

Additionally, the following explanations are provided for each of the research hypotheses:

Hypothesis I

The experiment was designed to determine the effect of the tourism tax (X1) on regional revenue (Y). The test findings in Table 6 indicate that the acquisition of the t-count value is 32,650 and that the tourism tax's significance value on regional revenue is 0.000 0.05. (5 percent). These findings demonstrate that the tourism tax had an influence on the Tanimbar Islands' initial revenue during the 2018-2020 research period.

Hypothesis II

The test was done to determine the effect of the tourism charge (X2) on municipal revenue (Y). The test results in Table 6 indicate that the t-count value was acquired at 16,045 and that the significance value of tourist retribution on regional revenue is 0.000 0.05. (5 percent). These findings demonstrate that tourist retribution had an influence on the Tanimbar Islands' initial revenue during the 2018-2020 research period.

Hypothesis III

The test is designed to determine the combined effect of the tourism tax (X1) and the tourism retribution (X2) on municipal revenue (Y). The test is conducted by examining the F test results; the study data are reported as follows Table 7.

According to Table 7, the computed F value is 3,357,552, and the F significant value is 0.000 0.05. (5 percent). These findings demonstrate that the tourism tax and tourism retribution factors have a cumulative influence on the Tanimbar Islands' original revenue during the 2018-2020 research period. Additionally, the outcomes of the research data's coefficient of determination are presented in Table 8.

According to the test results in Table 8, the coefficient of determination of the research data is 0.995, which indicates that the tourism tax and tourism retribution variables can account for 99.5 percent of the Tanimbar Islands' original revenue, while the remaining 0.5 percent is explained by other variables not included in the study.

5. DISCUSSION

5.1 Tourism Tax's Effect on Regional Original Income in the Tanimbar Islands

The results of the test of the influence of the tourism tax (X1) on regional revenue (Y) reveal that the t-count value is 32,650 and the tourism tax's significance value is 0.000 0.05. (5 percent). These findings demonstrate that the tourism tax had an influence on the Tanimbar Islands' initial revenue over the 2018-2020 research period, implying that research hypothesis I is accepted.

The findings of this study corroborate those of Suarjana et al. [9], who discovered that tourism taxes increase regional revenue. Cahyadi et al. [12] discovered comparable results in their research, indicating that taxes can have an effect on municipal revenue growth.

Tourism revenue contributes to regional revenue generation through the receipt of business activity posts related to tourism. Regional taxes are critical since they are derived from regional revenue (PAD). This is because the more regional tax income generated, the more regional revenue generated (PAD) in the regional financial framework, and vice versa.

The tourism tax is affected by the overall revenue generated by hotel, restaurant, and entertainment taxes. The quantity of hotel tax receipts is determined by the number of guests that stay in rental rooms. Thus, the hotel occupancy rate will have an effect on tax income. The subject of the restaurant tax can be seen in terms of restaurant consumers; the majority of restaurant consumers are middle- and upper-income individuals whose potential can be seen in terms of per capita income. While the subject of entertainment tax is determined by the number of viewers (enjoyers) of entertainment). One of the reasons travelers' travels is to partake in the entertainment provided by the tourist destination. The increase in entertainment tax is directly related to the number of visitors to tourist objects.

5.2 The Impact of Tourism Retribution on the Tanimbar Islands' Regional Original Income

The effect of tourism punishment (X2) on regional revenue (Y) was determined to have a t-count value of 16,045 and a significance value of 0.000 0.05. (5 percent). These findings demonstrate that tourist retribution had an influence on the Tanimbar Islands' initial revenue during the 2018-2020 research period.

According to Astuti and Gunastri [18], tourist object taxes have a marginally significant effect on regional revenue. Cahyadi et al. [12] also discovered a similar finding, namely that user fees can help increase municipal revenue. Similarly, Wijaya and Sudiana [11] discovered that retributions for tourist objects have an influence on regional revenue.

Table 7. F-Test Results Research Data*

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20,073	2	10,036	33,575	**0,000**[b]
	Residual	0,099	33	0,003		
	Total	20,171	35			

**Source: SPSS 2021 Data Processing Results*

Table 8. Coefficient of determination test results R2*

Model Summary[b]				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	0,998[a]	0,995	0,995	0,05467

**Source: SPSS 2021 Data Processing Results*

Tourism retribution is one of the sources of regional revenue (PAD) in an area. If retribution revenue increases, regional original revenue increases as well; management and development of tourism objects play a significant role in increasing retribution revenue for the tourism sector; charge/tax administration for the collection of tourist object retributions is also expected to be effective and efficient; Tourists' low compliance with and accountability for user fees must also be addressed. This can occur in an area where tourism revenue is increasing. As a result, revenues may drop while having little effect on the tourism sector.

The realization of the data gathered from 2018 to 2019 shows a gain in revenue each year, but the overall revenue from the tourism industry retribution has declined over the prior year. The growth in revenue from recreation and sports retributions, special parking fees, and lodging/villa retributions influenced the revenue from the retribution sector. This is heavily influenced by the quantity of objects, the number of visitors, and the per capita income of the population. The Tanimbar Islands Regency's total or number of tourism objects is 112 (one hundred and twelve) 109, which includes natural objects, artificial tourism, historical tourism, and cultural tourism in the Tanimbar Islands.

The increase and decrease in tourism revenue is due to the number of tourist objects developed by the Tanimbar Islands Regency. The Tanimbar Islands Tourism and Culture Office is exploring and optimizing the development of Tanimbar Islands tourism objects by adding and equipping rides to tourist destinations in order to attract visitors and enjoy rides at tourist objects.

Additionally, the government of the Tanimbar Islands Regency promotes cultural development as a means of maximizing the Tanimbar Islands' potential, and as such, an arts and cultural festival is conducted annually in one of the tourist sites, especially Lake Ranau. The festival's development and implementation resulted in an increase in visitor numbers, however the rise was limited to regional visitors. The overall retribution for the tourism industry can be calculated using the three retributions above, based on the findings of researchers that the tourism sector's partial retribution has no substantial influence on the receipt of regional revenue (PAD) in the Tanimbar Islands Regency.

The relationship between regional revenue and retribution in the tourism sector is theoretically a functional one, because retribution is a function of regional revenue (PAD). Where the increase in user fees generates additional cash for regional governments to fund development activities. It was different from the Tanimbar Islands Regency in this study, which resulted in the tourism sector's contribution to municipal revenue being insignificant.

This is because the Tanimbar Islands Regency has established tourist objects, there are numerous tours that have not been explored by the government, both in terms of nature and cultural tourism, and the collection of retribution is also still minimal, as evidenced by the Lake Rakihan tourist object. There is no fee associated with visiting this tourist object. The Tanimbar Islands Regency tourism object is centered on Lake Ranau. There are still a large number of tourist spots in the 111 Tanimbar Islands Regency that are not subject to a fee. At waterfalls and historical tours such as the puyang tombs.

5.3 The Tourism Tax and Tourism Retribution's Effect on Regional Original Income in the Tanimbar Islands

By examining the influence of tourism taxes and retributions on municipal revenue, the computed F value of 3357,552 and the F significance value of 0.000 0.05 are achieved (5 percent). These findings demonstrate that the tourism tax and tourism retribution factors have a cumulative influence on the Tanimbar Islands' original revenue during the 2018-2020 research period. Additionally, the coefficient of determination for the research data is 0.995, indicating that the tourism tax and retribution variable can account for 99.5 percent of the Tanimbar Islands' original revenue, with the remaining 0.5 percent

explained by other variables not included in this study.

These findings corroborate those of Cahyadi et al. [12], who discovered that the tourism industry tax and tourist object taxes have an influence on regional original income when combined. Wijaya and Sudiana [11] also discovered that hotel restaurant taxes and retributions on tourist objects have an effect on regional revenue in their investigation. Similar findings were observed in research conducted by Pundissing [10] indicating tourism revenue contributes positively to municipal revenue growth.

The Tanimbar Islands' tourism industry collects taxes and retributions on tourism-related activities. For example, hotel taxes, entertainment taxes, restaurant taxes, and retributions on tourism-related activities. The hotel tax collected is a fee levied on sharia-compliant hotels and does not violate the Qur'an or Al-hadith, nor does it allow for service presentation freedom. The hotel room amenities are also conducive; they lack bars, clubbing, and other frenetic locations to have fun. Restaurant tax is a retribution paid on restaurant-provided goods.

The entertainment tax is a municipal government retribution that includes the collection of taxes on entertainment venues such as cinema screenings, art performances, music, art, andce, and beauty pageants. Similar to taxation, user fees are a retribution levied on citizens by regional governments. When parking fees are collected, which is done on the basis of confidence between vehicle owners and parking lot owners, the party providing parking services assumes responsibility and trustworthiness for the automobiles parked in the parking lot.

Naturally, this benefits the owner of the vehicle who owns and parks the vehicle. Retribution for villas or lodging, in its application to the provision of lodging services administered by regional governments, prohibits the collection of any fraudulent acts that would injure or damage the image and good name of the villa or lodge, such as excessive visitor returns. I am unaware of the mentioned pricing.

The government collects recreational and sports taxes to fund the operation of recreation spaces, recreation and tourism assets, and sports that are provided and owned by the regional government. This rise in tourism sector taxes and retributions will result in an increase in regional revenue (PAD), taking two factors into account when calculating tax and retributions rates. To begin, the regional government is required to redistribute revenue to the community by examining the changes in tariffs imposed by the government and, secondly, by maximizing regional revenue (PAD). through regional development initiatives like as infrastructure, education, and health, as well as other infrastructure amenities for the benefit of the Tanimbar Islands' residents.

6. CONCLUSION

On the basis of the research data processing and discussion, the following conclusion can be drawn:

1. Because the statistical analysis of the study data indicates that there is an influence of tourism tax (X1) on the Tanimbar Islands' regional revenue (Y) over the 2018-2020 research period, it may be concluded that research hypothesis I is accepted.
2. Because the results of the statistical analysis of the research data indicate that tourist retribution (X2) has an effect on the regional revenue (Y) of the Tanimbar Islands during the 2018-2020 research period, hypothesis II of the study can be accepted.
3. Because the findings of the statistical analysis of the study data indicate that the tourism tax and tourism retribution variables have a cumulative effect on the Tanimbar Islands' original revenue during the 2018-2020 research period, it may be determined that research hypothesis III is accepted. Additionally, the coefficient of determination for the research data is 0.995, indicating that the tourism tax and retribution variable can account for 99.5 percent of the Tanimbar Islands' original revenue, with the remaining 0.5 percent explained by other variables not included in this study.

Numerous historical and artistic structures serve as tourism assets in the Tanimbar Islands Regency, which is well-known for developing tourism activities with the addition of new tours. With the presence of a tourist object, a large number of tourists, both regional and foreign, travel to the area, thereby increasing regional revenue. With the Tanimbar Islands Regency's

significant tourism potential, the Tanimbar Islands Regency Government continues to leverage current opportunities to boost revenue from the tourism sector, hence increasing Regional Original Revenue.

According to the analysis of the research goals, it is clear that the tourism sector tax and retribution on tourism goods have an effect on regional original revenue in the Tanimbar Islands Regency, Maluku Province. To enhance regional income, the government, researchers, and practitioners must work together to improve and support tourism's appeal, allowing the industry to contribute to economic growth. The Tanimbar Islands Regency government should be more aggressive in promoting tourism by improving infrastructure and delivering better tourist objects, which will affect the number of tourists visiting tourism objects in the Tanimbar Islands Regency.

For additional research, a discussion of regional original revenue can be expanded to include additional characteristics that are believed to have an effect on regional original revenue, and to acquire more ideal results, the scope of research data can be expanded to include additional research years.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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APPENDIX

Appendix 1. Tax and retribution data

No.	Year	Month	PAD	Tax	Retribution
1	2018	Jan	52630650	31713442	20917208
2	2018	Feb	37981431	26326908	11654523
3	2018	Mar	31056626	19343420	11713206
4	2018	Apr	67060049	40047670	27012379
5	2018	May	71968195	46366130	25602065
6	2018	Jun	41734167	18754848	22979319
7	2018	Jul	38394053	22311540	16082513
8	2018	Aug	38037311	21355830	16681481
9	2018	Sep	60184111	45649742	14534369
10	2018	Oct	83040159	62880129	20160030
11	2018	Nov	57927699	39025853	18901846
12	2018	Dec	73915218	58210951	15704267
13	2019	Jan	55347470	38992066	16355404
14	2019	Feb	87591911	59708922	27882989
15	2019	Mar	66381750	32370150	34011600
16	2019	Apr	55074797	32359709	22715088
17	2019	May	59579681	42936148	16643533
18	2019	Jun	38908653	20513548	18395105
19	2019	Jul	72413344	52223524	20189820
20	2019	Aug	55607784	36340576	19267208
21	2019	Sep	66717759	40779624	25938135
22	2019	Oct	41372678	23769063	17603615
23	2019	Nov	55773728	36070920	19702808
24	2019	Dec	72033630	41838650	30194980
25	2020	Jan	40407767	29560326	10847441
26	2020	Feb	54618148	36250416	18367732
27	2020	Mar	31493554	16947169	14546385
28	2020	Apr	7537303	4016770	3520533
29	2020	May	3089519	1360436	1729083
30	2020	Jun	10489677	6553400	3936277
31	2020	Jul	31846753	27490850	4355903
32	2020	Aug	27035335	19165780	7869555
33	2020	Sep	12797363	8635550	4161813
34	2020	Oct	24625292	17087796	7537496
35	2020	Nov	7467791	1919800	5547991
36	2020	Dec	32589208	19448714	13140494

Appendix 2. Descriptive test results of research data frequencies

Statistics				
		PAD	Tax	Retribution
N	Valid	36	36	36
	Missing	0	0	0
Mean		46242515.67	29953510.28	16289005.39
Std. Deviation		22249609.903	16001670.183	8072671.658
Range		84502392	61519693	32282517
Minimum		3089519	1360436	1729083
Maximum		87591911	62880129	34011600

Appendix 3. Classic Assumption Test Results

Normality
NPar Tests

One-Sample Kolmogorov-Smirnov Test				
		LnY	**LogX1**	**LogX2**
N		36	36	36
Normal Parameters[a,b]	Mean	17.4550	7.3694	7.1342
	Std. Deviation	.75916	.38584	.30149
Most Extreme Differences	Absolute	.199	.220	.201
	Positive	.136	.132	.098
	Negative	-.199	-.220	-.201
Kolmogorov-Smirnov Z		1.195	1.320	1.205
Asymp. Sig. (2-tailed)		.115	.061	.110

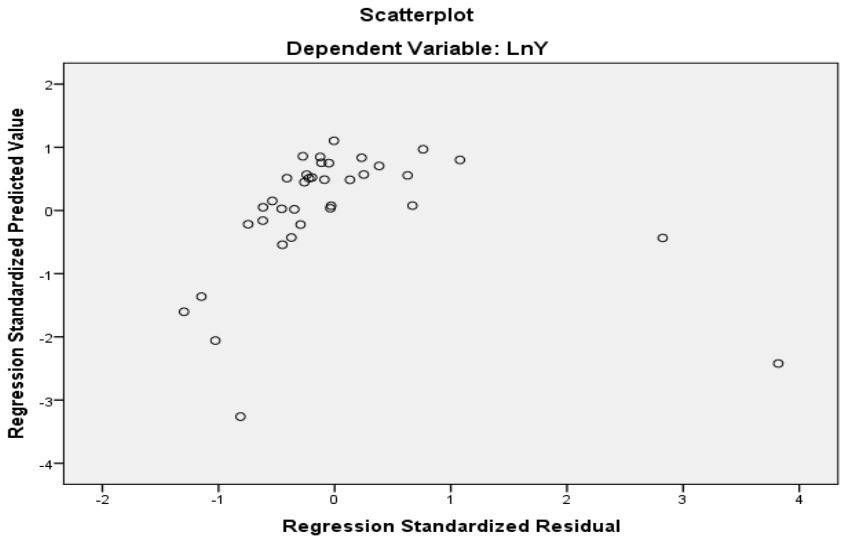
a. Test distribution is Normal; b. Calculated from data.

Multicollinearity

Coefficients[a]								
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**	**Collinearity Statistics**	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.198	.219		5.470	.000		
	LogX1	1.371	.042	.697	32.650	.000	.325	3.075
	LogX2	.862	.054	.342	16.045	.000	.325	3.075

a. Dependent Variable: LnY

Heterokedastysites



Appendix 4. Hypothesis test results

Regression

Variables Entered/Removed[a]			
Model	Variables Entered	Variables Removed	Method
1	LogX2, LogX1[b]	.	Enter

a. Dependent Variable: LnY; b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.998[a]	.995	.995	.05467	2.336

a. Predictors: (Constant), LogX2, LogX1; b. Dependent Variable: LnY

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20.073	2	10.036	3357.552	.000[b]
	Residual	.099	33	.003		
	Total	20.171	35			

a. Dependent Variable: LnY; b. Predictors: (Constant), LogX2, LogX1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.198	.219		5.470	.000		
	LogX1	1.371	.042	.697	32.650	.000	.325	3.075
	LogX2	.862	.054	.342	16.045	.000	.325	3.075

a. Dependent Variable: LnY

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	LogX1	LogX2
1	1	2.998	1.000	.00	.00	.00
	2	.001	46.367	.77	.21	.02
	3	.000	91.470	.23	.79	.98

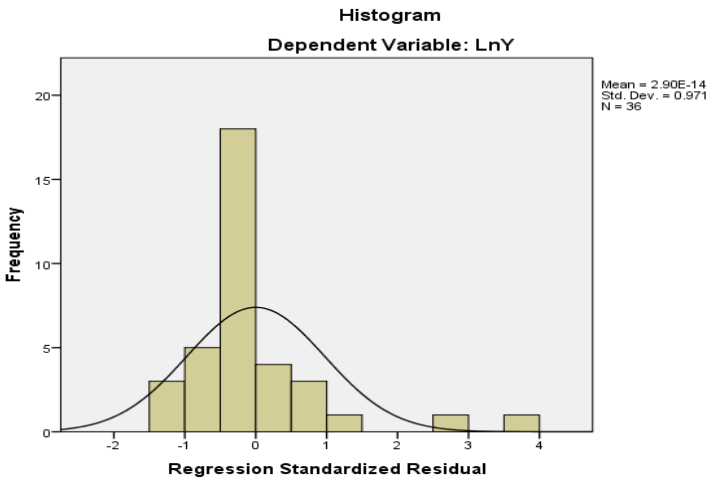
a. Dependent Variable: LnY

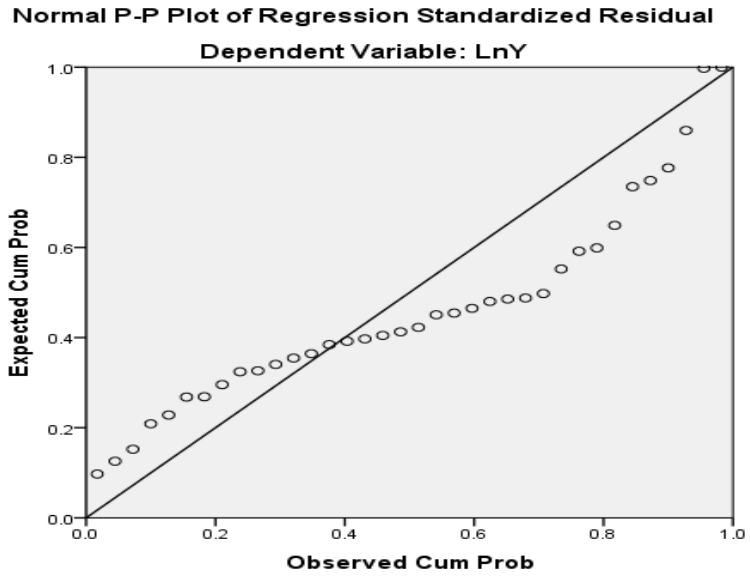
Residuals Statistics[a]

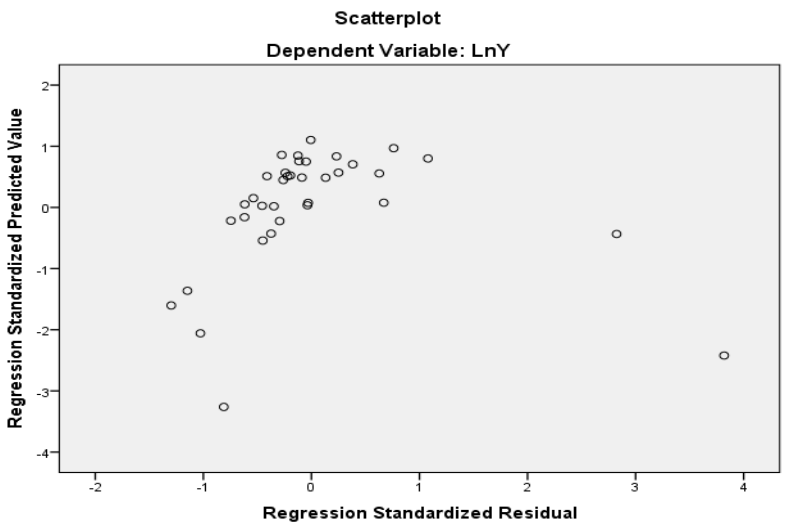
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	14.9843	18.2903	17.4550	.75730	36
Residual	-.07094	.20879	.00000	.05309	36
Std. Predicted Value	-3.262	1.103	.000	1.000	36
Std. Residual	-1.297	3.819	.000	.971	36

a. Dependent Variable: LnY

Charts







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