

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

Based on the outcomes of research performed on the level of comprehension of boarding house business owners on hotel tax on boarding houses in the city of Padang regarding the regional regulation law no. 8 of 2011, it could be seen that the average stage of comprehension of boarding house business owners on hotel taxes on boarding houses is at 9.8% which means that the level of comprehension is very low.

Seen based on the individual answers of each respondent, only 1 respondent has a high level of comprehension, 3 respondents with well comprehension and 6 respondents have sufficient comprehension. while 1 respondent has less level of comprehension and the last 57 respondents have a low comprehension. This indicates that more than 80% of boarding house business owners in the city of Padang have a fairly low level of comprehension of hotel taxes on boarding houses.

according to Bapenda Padang city, the main factor for the low level of comprehension of boarding house business owners concerning hotel taxes on boarding houses is the lack of awareness and information of boarding house business owners about taxation, the reluctance of boarding house business owners to find out their responsibilities towards taxation, and taxpayers do not have the

self-awareness to pay taxes so they tend to shut themselves off and avoid matters relating to taxation to the emergence of efforts to perform tax avoidance.

Bapenda carried out socialization concerning the hotel tax through billboards, banners, and advertisements, but this turned out to be not effective enough to increase the awareness of boarding house owners in fulfilling their obligations to pay hotel tax on boarding houses.

Tax avoidance carried out by boarding house business owners according to Bapenda is a result of social envy in which several boarding house standards are very exclusive from each other and aren't even worthy of being equated with hotels so they may be reluctant to pay taxes due to that difference.

## **5.2 Suggestion**

Based on the results of this research, several suggestions need to be considered by Bappenda such as carrying out special socialization for boarding house business owners concerning hotel taxes on boarding houses. moreover, boarding house business owners have to be more conscious and concerned regarding their responsibilities as taxpayers and willing to pay hotel taxes on boarding houses for the public interest, specifically to make contributions to regional development with the aid of paying taxes.