



Contemporary Accounting Case Studies

Vol. 2, No. 2, September 2023

Article 29

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ABSTRACT

The growth of the serviced apartment business in DKI Jakarta is expected to increase until 2024. However, the imposition of taxes is still unclear, giving rise to different interpretations by the tax authorities and taxpayers. The differences in interpretation lead to tax disputes, one of which occurs in PT M. Therefore, this research aims to analyze tax disputes on services provided by PT M, which is engaged in the serviced apartments business. The process analyzes (1) the substance of the services provided by PT M, (2) the tax imposition aspects based on the certainty principle, and (3) the steps for resolving disputes at the appeal stage. This research uses a case study approach with a descriptive qualitative method. The results showed that (1) the substance of PT M's serviced apartment is a rental service subject to VAT, (2) the provisions for the imposition of tax have fulfilled the certainty principle on the subject and object of the tax, hence the auditor's correction is incorrect, and (3) the dispute resolution can be made with the consideration that the tax court judges pay attention to hierarchical, systematic, and dynamic interpretations in deciding disputes. The results recommend that the rules for confirming business licenses for apartment rental services subject to VAT should be issued. Furthermore, a review of tax rules, such as local tax regulations, should be more current and in line with the latest VAT Law.

Keywords: certainty principle, hotel, hotel tax, serviced apartment, value-added tax.

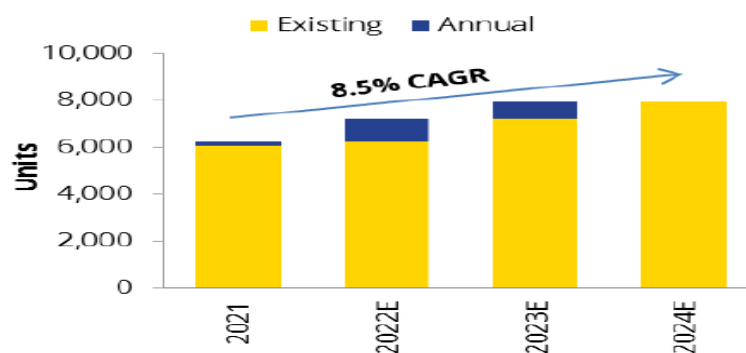
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1. INTRODUCTION

Serviced apartments are part of the relatively recent accommodation products in the hospitality industry that have attracted massive popularity, creating enormous competition with conventional hotels (Filser & French, 2013). The demand is primarily driven by executives of multinational companies and expatriates on deputation for weeks to months or years (Shahabuddin, 2013). Currently serviced apartment rentals are growing in addition to long-term rentals for corporate guests and are often alternative accommodations for leisure travelers. The residences are alternative efficient accommodations for family leisure (Khairunnisa, 2021).

Based on the quarterly property market report for 2021 published by Colliers Indonesia, the cumulative number of serviced apartments, especially in DKI Jakarta, shown in Figure 1, is 6,221 units. This is expected to grow at a CAGR of 8.5% until 2024, with a total apartment unit of 7,938 (Gobi & Salanto, 2022). The elevating number of apartments will increase the tax revenue. However, the current tax imposition gives rise to different interpretations by tax authorities and taxpayers due to their similarity with hotel services. According to Tait (1988), a sector with similar functions as hotel services can be difficult to clearly distinguish and lead to many interpretations to determine the tax object.

Figure 1. Cumulative number of serviced apartments



Source: Q4-2021-Colliers International Jakarta Apartment (2022).

Differences in interpretation of the tax imposition on serviced apartment services led to a dispute between taxpayers and authorities, as happened in PT M. This foreign company has the name serviced apartment “A” in DKI Jakarta. It was founded in 2017 and is part of a business group in Asia’s largest real estate industry based in Singapore. The company is engaged in developing and operating serviced apartment units. It operated commercially for serviced

apartment rentals in February 2019, and the company has 192 units with various facilities to satisfy and meet the needs of the residents.

In 2018, the company purchased 192 apartment units and 24 functional areas to rent. The VAT input paid in the purchase has been credited in the Tax Return, which the company then requests for restitution to the Directorate General of Taxes (DJP). Upon the request for VAT refunds, the Directorate General of Taxes conducts a tax audit on the company's VAT overpaid. The Directorate General of Taxes rejected the VAT input refunds based on the results. Since the delivery of serviced apartment rental services should not be subject to VAT, the VAT input cannot be refunded. According to the tax auditor, serviced apartment rental services should be subject to hotel taxes because there is a daily rental. The delivery service is the same as a hotel following the Decree of the Regional Tax Service Office No. 275 of 2016. Meanwhile, the taxpayers believe that serviced apartment rental services are subject to VAT based on Law No. 42 of 2009, regulated in the Ministry of Finance Regulation Number PMK No. 43 of 2015.

The previous tax dispute was caused by a difference in interpretation of imposition, which reached a judicial review decision (PK) with Putusan Nomor 1017/B/PK/PJK/2015 between PT Eastindo Services as the applicant for PK and the Directorate General of Taxes as the respondent PK. The decision on reviewing the tax dispute regarding aircraft rental services should be subject to VAT according to the authority. The field of business is not aircraft rental services, and the delivery is not subject to VAT. Therefore, it is possible that tax disputes caused by a difference in interpretation of imposition can also occur in the future.

One of the essential principles of taxation as the basis for tax collection is the principle of certainty (Smith, 1776). Based on this principle, the tax to be paid should be sure and clear, hence the authority does not act arbitrarily. Tax rules should be clear and easy to understand to show the positions of taxpayers (OECD, 2015). A simple tax system makes it easier for individuals and businesses to make optimal decisions and respond to intended policy choices (OECD, 2015). The certainty principle is translated into laws and regulations, which should not contain the possibility of multiple interpretations (Kadir, 2016). VAT Law does not classify serviced apartments as hotel services exempt from VAT. Meanwhile, the regional tax provisions state that serviced apartments are objects of hotel tax. These have led to different interpretations by the authorities and taxpayers and resulted in disputes.

According to the explanations, this research analyzes tax disputes on services provided by PT M in serviced apartments. The research process

analyzes (1) the substance of the services provided by PT M, (2) the tax imposition aspect based on the certainty principle, and (3) steps for dispute resolution at the appeal stage. This research is expected to provide certainty regarding the imposition of taxes on serviced apartment services. Therefore, it will not cause disputes due to different interpretations of regulations between taxpayers and authorities. In addition, this research can be a consideration in making provisions for tax imposition on serviced apartment services by the central and local authorities.

2. LITERATURE REVIEW

2.1. CERTAINTY PRINCIPLE

The principle of certainty includes certainty on who should be taxed (tax subject), the taxed object, and how much to pay (Rosdiana & Irianto, 2014). Good tax law should be able to provide legal certainty to the taxpayer. In this regard, the tax law should not contain the possibility of ambiguous interpretation (Kadir, 2016). The certainty principle is compulsory in the taxation system because uncertainty will increase the potential for disputes between taxpayers and the authorities (Rosdiana & Irianto, 2014). Waluyo (2011) stated that the certainty principle is related to legal aspects, namely the provisions of laws and regulations in a tax system. The provisions should be easy to understand and not lead to different interpretations to provide clarity and certainty. According to Law No. 30 of 2014 concerning Government Administration, one of the general principles of good governance is the principle of legal certainty. This principle is within the framework of a rule of law that prioritizes the basis of statutory provisions, compliance, constancy, and justice in every policy of government administration.

2.2. SERVICED APARTMENT & HOTEL SERVICES

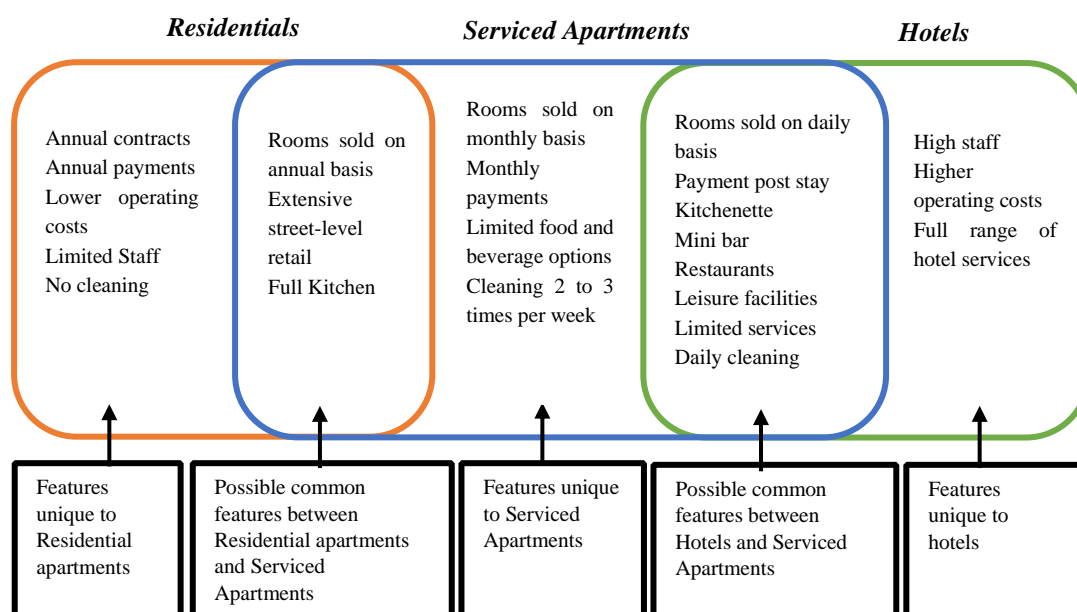
A serviced apartment is a commercially registered business with a specified entrance, dedicated reception, or guest services team. It includes a small kitchen, bathroom, and living area and provides regular housekeeping services. Furthermore, it offers hotel-like services such as restaurants, business facilities, and laundry (Filser & French, 2013). According to the Association of Serviced Apartment Providers (ASAP), it offers hotel-like facilities with more space, comfort, and privacy like home and completed facilities such as kitchens, dining rooms, living rooms, and bedrooms. Tenants also can get other facilities such as housekeeping, room service, and access to restaurants, gyms, and meeting rooms (What Is Serviced Apartment? n.d.).

Based on Colliers International (2014), shown in Figure 2, the characteristics of serviced apartments are as follows:

1. Guest (tenant/occupant)- the serviced apartment has daily, monthly, and yearly rent.
2. Service- a limited-service provision in serviced apartments as cleaning 2 or 3 times a week or based on agreement.
3. Facilities- serviced apartments have more complete facilities than a house.

Serviced apartments have three guest segments based on length of stay, namely Short (short-term guests), Medium (medium-term guests), and Long Stay Guests (long-term guests). In the Standard Classification of Indonesian Business Fields (KBLI) 2020, these apartments are included as real estate owned or rented, including the provision of houses and flats or apartments with or without furniture for permanent use, either monthly or yearly with the code number 6811.

Figure 2. Key Differentiating Features Hotels, Serviced Apartments, and Residential



Source: Colliers International (2014)

Meanwhile, a hotel is a service organization that provides accommodation, food and beverage facilities, and other facilities managed for profit (Atmoko & Widyaningsih, 2018). According to Tourism Law No. 10 of 2009, hotels are business accommodation that provides lodging services complemented by other tourism services. The Regulation of the Ministry of Tourism and Creative

Economy Number PM.53/HM.001/MPEK/2013 concerning Hotel Business Standard reported that the hotel business provides accommodation in the form of rooms in a building. It can be equipped with food and drink services, entertainment activities, and other facilities to make a profit. Hotels are classified based on the length of stay of guests, as follows (Atmoko & Widyaningsih, 2018):

- (1) Transient Hotel- the average guest stays only for one or two nights.
- (2) Semi-Residential Hotel- the guests stay more than two nights.
- (3) Residential Hotel- the guests stay for more than one week.

2.3. VALUE ADDED TAX

The rights of collection of value-added tax had been regulated in Value Added Tax Law No. 42 of 2009 and further amended with Law No. 7 of 2021. The object of value-added tax is the delivery of Goods and Services. Furthermore, service is any activity based on an engagement or legal action that causes goods, facilities, or rights available for use. This includes services performed to produce goods due to orders or requests with materials and instructions from the customer. Value Added Tax Law Article 4A paragraph (3) regulates the types of services not subject to Value Added Tax, namely hotel services. One of the methods of calculating the value-added tax is the subtraction-indirect method (Tait, 1988). Tax is calculated by subtracting the amount collected at the time of sale or delivery from the amount paid.

2.4. TAX DISPUTE ON APPEAL STAGE

A tax dispute is a difference in perception, understanding, and application of the provisions of laws and calculations between taxpayers. This is because the tax administration official's examination or written decisions are authorized and not approved or rejected by the taxpayer, causing uncertainty (Purwito & Komariah, 2010). According to Law No. 14 of 2002 concerning the Tax Court, disputes arise in taxation between taxpayers and officials. This is because of the issuance of decisions that can be appealed to the tax court based on laws and regulations, including a lawsuit on the implementation of collection.

According to Purwito and Komariah (2010), there are three categories of tax disputes, as follows:

- a. Disputes due to errors or formal violations. These disputes occur when the legislation or implementing regulations regarding taxation have not complied. They are caused by differences in perceptions and interpretations of statutory or application provisions between the authorities and taxpayers.

- b. Disputes of a juridical nature. This is regarding the correctness of applying statutory provisions regarding procedures by the tax authorities.
- c. Disputes due to errors or material violations caused by quantitative errors such as calculating taxes.

3. RESEARCH METHODS

This research uses a case study approach with a descriptive qualitative method. Qualitative methods are used when researchers want to establish meaning and an in-depth understanding of a phenomenon or problem (Creswell, 2009). The phenomenon studied is the practice of serviced apartments with different interpretations by taxpayers and tax authorities because of similarities with hotel services. The data was collected through document review, in-depth interviews with five relevant informants, and a literature study. A total of five informants from Assistant Residence Manager of PT M as informant 1, Tax Manager of managing company of serviced apartment as informant 2, Directorate General of Taxes (DJP) as informant 3, Revenue Agency of DKI Jakarta (BAPENDA) as informant 4, and Tax Consultant as informant 5. First, a review of PT M's tax audit documents was conducted in the data analysis process to identify the dispute. Subsequently, the data from interviews and the literature study were confirmed before the conclusion and recommendations were determined. This research has limited scalability and generalization since it was only performed on one serviced apartment company.

4. RESULT AND DISCUSSION

4.1. THE SUBSTANCE OF THE SERVICES PROVIDED BY PT M

According to the tax auditor, the services provided by PT M are daily and monthly apartment rental services subject to hotel tax. Therefore, the substance of the services is hospitality services. Informant 1 stated that serviced apartments have similarities with hospitality services. However, the substance of the services provided by PT M is a rental and not a hotel service. This is because:

1. Serviced apartment guests are more indicated for long-stay rental.
2. The services provided are more limited than hotel services.
3. The rental agreement between long-stay guests and the serviced apartment company.

The provisions of Article 32 paragraph (1) of Law No. 28 of 2009 and DKI Jakarta Provincial Regulation No. 11 of 2010 Article 3 paragraph (1) stated that the object of hotel tax is services provided.

<p style="text-align: center;">Law No. 28 of 2009 Article 32 paragraph (1)</p>	<p style="text-align: center;">DKI Jakarta Provincial Regulation No. 11 of 2010 Article 3 paragraph (1)</p>
<p>Hotel Tax Objects are services hotels provide with payment, including support services, as the completeness of hotels that provide convenience and comfort, such as sports and entertainment facilities.</p>	<p>Hotel Tax Objects are services provided with payment, including support services as a complete hotel that provides convenience and comfort, such as sports facilities, entertainment, and hotel room rental.</p>

The services provided by PT M cannot be categorized as services that are not subject to VAT as hospitality services. The substance is rental service in an apartment which is the object of VAT imposition. Therefore, the VAT input paid can be credited, and the correction made by the tax auditor is incorrect.

4.2. CERTAINTY PRINCIPLE ON THE IMPOSITION OF TAX ON SERVICED APARTMENT SERVICES

a. Tax Subject

PT M was confirmed as a taxable entrepreneur (PKP) with the number S-36PKP dated January 25, 2018, by the tax office. Inauguration as a PKP is an application from PT M because of business activities and the classification of fields in the Registered Certificate and the BKPM Decree owned or leased. With the PKP inauguration letter issued by the tax office, the subject of PT M should have fulfilled the certainty principle to collect VAT and credit the input.

However, the tax auditor makes corrections to the PT M VAT input credit because the service provided is not subject to VAT. This is not consistent with the principle of good general governance, where the tax authorities should be consistent with the determinations of the PKP status of PT M.

b. Tax Object

Article 4 paragraph (1) of the VAT Law No. 42 of 2009, with further amendment with Law No. 7 of 2021, states that the object of VAT is the

delivery of goods or services. In principle, all services rendered are objects of VAT unless otherwise stipulated. Article 4A paragraph (3) states the types of services are not subject to VAT as hospitality services. Meanwhile, the serviced apartment services are not on the list or subject to VAT.

In PT M's tax dispute, the auditor argued that serviced apartments should be included in the definition of hospitality in letter l as services that are not subject to VAT. According to informant 5, the tax auditor considered serviced apartment services included in hotel services because there are daily room rentals. Services are not only room rentals on a daily but monthly and yearly rentals. The rules regarding the imposition of tax on serviced apartment services were still unclear. Therefore, the tax auditor stated that serviced apartments should be an object of the hotel tax to prevent subjection to VAT concerning Article 4A paragraph (3) in Ministry of Finance Regulation Number PMK 70/PMK.03/2022. Article 6 paragraphs (1), (6), and (8) of Ministry of Finance Regulation Number PMK 70/PMK.03/2022 further clarify that these services are subject to VAT even though not explicitly stated. The provisions of Article 6 paragraph (6) letter b should accommodate the definition of the serviced apartment. The main keyword in the rule is *“rental apartment with the additions and related supporting facilities.”*

It was also confirmed by informant 5, who mentioned that with Ministry of Finance Regulation Number PMK 70/PMK.03/2022, serviced apartment rental services are the object of VAT imposition.

“Therefore, the new regulation is clear and did not include hospitality services. This was specifically stated without including hotel services, unit or room rental services and other related supporting facilities in apartments” (Informant 5, 2022)

Article 6, paragraph (8) states that rental services in apartments subject to VAT are based on their business license. However, the kind of business license is not stated in the regulation. This will become apparent when the business license is included in the explanation section of the regulation or an affirmation letter from the Director General of Taxes should be issued. Occasionally, tax auditors disregard this topic or the interpretation of the following paragraph in a regulation.

The tax auditor ignores the business license owned by PT M in the tax dispute. PT M's business license is real estate owned or leased with KBLI 68110 based on the Decree of the Investment Coordinating Board (BKPM) No 2211/1/IU/PMA/2019. The business activities are buying, managing, and developing 192 apartment units and 24 functional areas for rent back.

Therefore, the tax auditor should review the company's business licensing history. When the business license is for a hotel, it is subject to hotel taxes, but when it is for an apartment, it is subject to value-added tax.

PT M's tax dispute was also caused by the Decree of the Head of the DKI Jakarta Tax Service Office No. 275 of 2016 as the basis for making corrections to input taxes. The decree states that Apartment Services is subject to hotel tax. The confirmation with informant 4 states that the decree is not a basis for collecting hotel taxes on serviced apartments. However, it is an exploration of potential taxes by local governments, and there has not been a hotel tax collection on serviced apartments until now.

"The Decree of the Head of the Tax Service Office Number 275 of 2016 is an effort to explore the potential of the Hotel Tax against the widespread development of the service apartment business, which in its implementation has not been collected" (Informant 4, 2022).

The decree should not be the basis for imposing taxes or correcting tax audits by auditors. This is in line with the hierarchy of laws where lower should not conflict with higher. Informant 4 confirmed that the highest rule in collecting hotel taxes in DKI Jakarta is Regional Regulation No. 11 of 2010, regulating objects, subjects, and hotel taxpayers.

"The highest rule is Regional Regulation No. 11 of 2010, which regulates hotel tax objects, subjects, and taxpayers. Decree No. 275 of 2016 is part of the implementation provisions" (Informant 4, 2022).

The provision also stated that apartment services are subject to hotel tax based on their business license. According to informant 4, the business license is the type of tourism business following the Governor of DKI Jakarta Regulation No. 18 of 2018 concerning the implementation of tourism businesses. Therefore, the serviced apartments are the object of the hotel tax with business permits as tourist residences. Therefore, when the serviced apartment company has a business license as a real estate company rented out as in PT M, the services provide the object to VAT.

4.3. DISPUTE RESOLUTION AT THE APPEAL STAGE

At the appeal stage, the dispute resolution can be made with the consideration that the tax court judges pay attention to the following:

1. The appeal applicant (PT M) has evidence that the company has been confirmed as a PKP by the Directorate General of Taxes (DJP). Therefore, DJP should be consistent with what has been determined, namely the PKP status of PT M.

2. Based on the hierarchical interpretation, the basis for the correction made by the appellant is the Decree of the Head of the DKI Jakarta Tax Service Office No. 275 of 2016, where the letter has a lower position than the VAT Law. Therefore, determining the imposition of tax on an object should still refer to the VAT Law.
3. The judge should conduct a systematic interpretation because there is still uncertainty in the VAT Law and PMK 43/PMK.010/2015 regarding the imposition of taxes. This interpretation connects one article with another in the same or different legislation. In the VAT Law Article 4A paragraph (3), hotel services not applied to VAT are subjected to local taxes, namely hotel taxes. Meanwhile, in Article 32, paragraph (1) of the Regional Tax and Levies Law, the object is the service provided by the hotel. Paragraph (3) states that hotel tax objects are not included in the rental services of apartments and condominiums. Substantially, the services provided by PT M are apartment rental services, evidenced by the existence of a tenancy agreement (lease agreement).
4. The judge should carry out dynamic interpretation. Currently, Law No. 7 of 2021 and Ministry of Finance Regulation Number PMK 70/PMK.03/2022 have been issued as amendments to the VAT Law No. 42 of 2009 and Ministry of Finance Regulation Number PMK 43/PMK.010/2015, following the principle of *Lex Posterior Derogate Legi Priori* where the new regulations override old rules. Therefore, imposing taxes on serviced apartment services refers to the new Law and Ministry of Finance Regulation (PMK).

5. CONCLUSION AND RECOMMENDATION

Based on the analysis, the delivery of services provided by PT M is a rental service subject to VAT. Since the tax auditor's correction is incorrect, the imposition of taxes on PT M has fulfilled the certainty principle on the tax subject and object. In the appeal stage in the tax court, then the dispute resolution can be carried out with the consideration that the tax court judge pays attention to the hierarchical interpretation of the laws and regulations, systematic interpretation by linking the laws and regulations, and dynamic interpretations where Tax judges should pay attention to the legal principle of *lex posterior derogate legi priori*.

This research suggests recommendations to issue a letter of confirmation regarding the business license for apartment rental services subject to VAT as referred to in Article 6 paragraph (8) Ministry of Finance Regulation Number PMK 70/PMK.03/2022. Meanwhile, DKI Jakarta Tax Service Office

(BAPENDA) should review the Decree of the DKI Jakarta Tax Service Office N. 275 of 2016 following Law No. 7 of 2021 and PMK Number 70/PMK.03/2022. Therefore, it becomes more updated because the decree published in 2016 is no longer relevant to the current situation and has not been implemented.

Further research may use the object of more than one serviced apartment company in DKI Jakarta. The data collection methods can use triangulation when the number of companies is adequate. Data collection uses a questionnaire to obtain a general view of current events regarding the imposition of taxes on serviced apartment companies. The data collection uses in-depth interviews to get direct perceptions from the company.

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