

IMPLEMENTATION OF 'USYUR IN TAX REVENUE DURING THE COVID-19 PERIOD IN MEDAN CITY

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Abstract: The coronavirus has had a tremendous impact on the world economy, many people's businesses have experienced a decline in revenue during covid-19. Hotel and restaurant tax revenues during the covid-19 period have also been paralyzed. So that tax deposits become the heaviest burden for business actors. In this case, how does the concept of 'Usyur see the problems that plague this world so that tax revenues during the Covid-19 pandemic. This research uses qualitative research methods with descriptive analysis. A qualitative approach is an approach that seeks to interpret the meaning of an event as an interaction of human behavior in a particular situation. The results found are that 'Usyur provides relief to business actors when an outbreak hits the world, but in its implementation it often experiences obstacles and obstacles and its application has not been implemented in Indonesia. 'usyur has not been fully implemented even though there are sharia hotels and restaurants, 'usyur has not been as busy as it is going well, although the concept will lead to the concept of sharia tax revenue. This is an input for future business actors in realizing sharia tourism and hotels.

Keywords: 'Usyur, Taxes, Covid-19.

Abstrak: Virus corona telah membawa dampak yang sangat luar biasa terhadap perekonomian dunia, banyak usaha masyarakat yang mengalami penurunan penerimaan selama covid-19. Penerimaan pajak hotel dan restoran dimasa covid-19 juga mengalami kelumpuhan. Sehingga penyeteroran pajak menjadi beban terberat bagi pelaku usaha. Dalam hal ini bagaimana konsep 'Usyur melihat permasalahan yang melanda dunia ini sehingga dalam penerimaan pajak ketika masa pandemi covid-19. Penelitian ini menggunakan metode penelitian kualitatif dengan analisis deskriptif. Pendekatan kualitatif adalah pendekatan yang berusaha menafsirkan makna suatu peristiwa sebagai interaksi perilaku manusia dalam situasi tertentu. Adapun hasil yang ditemukan adalah bahwa 'Usyur memberikan keringanan kepada para pelaku usaha ketika sebuah wabah melanda dunia, namun dalam implementasinya sering mengalami hambatan dan kendala serta penerapannya belum begitu diterapkan di Indonesia. 'usyur belum sepenuhnya diterapkan meskipun ada hotel dan restoran syariah, 'usyur belum sepenuhnya berjalan dengan baik, meskipun pada konsep akan mengarah kepada konsep penerimaan pajak secara syariah. Hal ini menjadi masukan untuk pelaku usaha kedepannya dalam mewujudkan wisata dan hotel syariah.

Kata Kunci: 'Usyur, Pajak, Covid-19

Introduction

Indonesia is a developing country whose main source of income comes from state tax revenues. Based on Law No. 16 of 2009 concerning General Provisions and Tax Procedures in Article 1 paragraph 1, Tax is a mandatory contribution that is coercive based on the law, by not getting compensation directly and is used for state purposes for the greatest prosperity of the people. Although taxes are coercive, taxes are mandatory levies that the people pay to the state and will be used for the benefit of the government and the general public.¹

Taxes are an instrument that must exist because they have a great role in achieving state goals, namely as a means of realizing a just and prosperous society and is a means of mobilizing resources derived from people's economic activities to finance national development. Taxes have several functions including as a budget function, regulating function, equalization function and stabilization function. Which means that taxes have the benefit of regulating the rate of inflation, the rate of economic growth of the state, as a tool to encourage export activities, as well as stabilize economic conditions and conditions in Indonesia. Seeing these conditions, it is necessary to realize how crucial and important taxes are to finance the State.²

Hotel tax and retort tax are two types of areas that have growing potential along with the increasing attention of supporting components, namely the service sector and tourism in regional development policies. Hotel and Restaurant Tax makes a tangible

contribution to local tax revenue, where local tax is one of the sources of local original income (PAD) which can make the largest contribution compared to other types of income. The more important objective in increasing local income is to increase the effectiveness and efficiency of public services and create community welfare within an area.³

The increase in the original source of local income can be carried out by the government in an intensification and excitation manner. The Medan City Government cannot be said to be successful in collecting taxes if only by increasing hotel and restaurant taxes from year to year which is calculated from the realization of the amount of revenue. One measure of the success of hotel and restaurant tax collection is to increase the effectiveness and efficiency in hotel and restaurant tax collection. Through optimizing existing potential and seeking to explore new sources of income whose potential allows for tax and levy to be collected.⁴

The Medan City Government through the Regional Tax and Levy Management Agency organizes the collection of Hotel Tax and Restaurant Tax. This type of tax has the potential to increase regional revenues, especially the Regional Budget. The increase is followed by the supervision process through increasing taxpayer compliance in fulfilling the obligation to pay taxes owed.

The Medan City Government through

¹ Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 Tentang Pajak dan Retribusi Daerah.

² Resmi, S. *Perpajakan Teori dan Kasus Edisi 8*. (Jakarta: Salemba Empat, 2014) p. 85

³ Aristanti Widyaningsih, *Hukum Pajak dan Perpajakan: Dengan Pendekatan Mind Map*, Vol 2, No 2 (2014) 2014, p. 24

⁴ Puspitasari, dan Kustanti, D. *Efektivitas dan Kontribusi Penerimaan Pajak Hotel Terhadap Peningkatan Pendapatan Asli Daerah Di Kota Semarang Tahun 2007-2009*. Skripsi. Fakultas Ekonomi, Universitas Negeri Semarang, 2010, p.7

the Regional Tax and Levy Management Agency organizes the collection of Hotel Tax and Restaurant Tax. This type of tax has the potential to increase regional revenues, especially the Regional Budget. The increase is followed by the supervision process through increasing taxpayer compliance in fulfilling the obligation to pay taxes owed.

Based on data sourced from the Medan City Regional Tax and Levy Management Agency, to find out the target and realization of The Original Regional Revenue (PAD) of Medan City in 2015-2020, it can be seen in the following table:

Table 1. Target and Realization of Regional Original Revenue (PAD) of Medan City in the year 2015-2020

Year	Target (Rp)	Realization of PAD (Rp)
2015	1.294.704.774.012	1.166.902.534.149
2016	1.338.127.546.952	1.135.048.520.750
2017	1.392.127.546.952	1.138.349.594.448
2018	1.408.770.116.276	1.308.458.605.694
2019	1.616.553.386.786	1.463.915.001.282
2020	1.339.862.441.000	1.183.705.744.101

Source : Medan City Government Regional Tax and Levy Management Agency

It can be seen based on the data above, the Original Regional Revenue of Medan City from 2015 amounted to Rp. 1,166,902,534,149 in 2016 tended to fluctuate by Rp. 1,135,048,520,750 and in 2017 amounted to Rp. 1,138,349,594,448 However, in 2018 there was a slight decrease where receipts amounted to Rp. 1,308,458,605,694 and increased again in 2019 to reach a figure of Rp. 1,463,915,001,282. Then in 2020 the revenue target again decreased quite significantly, namely IDR 1,183,705,744,101 due to the Covid-19 Pandemic.

Covid-19 is a disease caused by the Severe Acute Respiratory Syndrome Coronavirus 2 Virus. Covid-19 can cause respiratory system disorders, ranging from mild symptoms such as the Flu, to lung

infections, such as pneumonia. The first case of the disease occurred in the Chinese city of Wuhan in late December 2019. After that, covid-19 was transmitted between people very quickly and spread to dozens of countries, including Indonesia, in just a few months.⁵ Even though the economy is in a downturn, the central government and local government must continue to run. From an economic point of view, the government has three main functions, namely overcoming the problem of inefficiency in allocating economic resources, distributing income and wealth to the community so as to achieve a just and prosperous society.⁶ Fears of an economic crisis due to the weakening of the global economy due to the impact of the Covid-19 pandemic pose a major threat to economic sustainability.⁷

The spread of this Corona Virus that occurs almost all over the world including Indonesia has increased and brought many deaths, besides that in inhibiting its spread, there are also many steps and efforts in limiting interaction between humans and also reducing activities that are as usual but limited. Some losses are also addressed by many sectors so that they have implications for economic, social and community welfare aspects.⁸

The most pronounced impact is regarding the income of the community itself, large and small-scale companies and

⁵ Pemerintah Provinsi Sumatera Utara, *Covid-19 Sumut*, di akses dari <https://covid19.sumutprov.go.id/> pada tanggal 14 Desember 2021

⁶ Rosdiana, Haula, dan Irianto, Edi Slamet, *Pengantar Ilmu Pajak: Kebijakan Dan Implementasi Di Indonesia*, (Jakarta:Rajawali Pers,2012), p. 198

⁷ Papadopoulos, T., Baltas, K. N., & Balta, M. E. "The use of digital technologies by small and medium enterprises during COVID-19: Implications for theory and practice." (International Journal of Information Management, 2020), p. 34

⁸ Kennedy, Posma Sariguna Johnson, Tampubolon, Emma, & Fakhriansyah, Muhammad. (2020). Analisis Strategi lockdown atau Pembatasan Sosial dalam menghambat penyebaran Covid-19. *IMAGE*, 9(1), 48–64, h. 56

also the government. With this decrease in revenue, companies lack funds to continue their activities or activities. Moreover, the type of lodging/hotel companies and restaurants will have a more pronounced impact on this Covid-19 situation, many visitors or tourists do not visit because there are also regulations issued by the government regarding the prohibition for people to crowd. This makes lodging/hotel and restaurant companies experience a decline in visitors which leads to the company's revenue. This decrease in revenue makes it difficult for companies to pay their taxes, even though Hotel Tax and Restaurant Tax contribute greatly to regional revenue.⁹

The Covid-19 pandemic has made the government have to take quick and appropriate steps, namely national policies that must be implemented in all provincial and district/city areas as a manifestation of the principle of decentralization that applies in the Indonesian government. Provinces in Indonesia have positive cases of COVID-19, Monday, September 28, 2020 information from the task force handling COVID-19, the number of confirmed exposure to COVID-19 throughout Indonesia is 303,498. So that it affects the implementation of the collection of Hotel Tax and Restaurant Tax in the city of Medan by taking into account the current social situation.¹⁰

In Indonesia, the impact of the COVID-19 outbreak on the tourism industry is very

⁹ Marianus Vianey Dede, dkk, Dampak Covid-19 Terhadap Potensi Pajak Hiburan dan Kontribusi Terhadap Pendapatan Asli Daerah Kota Batu (Studi Kasus Dinas Pendapatan Kota Batu), Jurnal Akuntansi, Program Studi Akuntansi, Fakultas Bisnis, Universitas Kristen Maranatha, h. 345

¹⁰ Marianus Vianey Dede, dkk. "Dampak Covid-19 Terhadap Potensi Pajak Hiburan dan Kontribusi Terhadap Pendapatan Asli Daerah Kota Batu (Studi Kasus Dinas Pendapatan Kota Batu)", Jurnal Akuntansi, Program Studi Akuntansi, Fakultas Bisnis, Universitas Kristen Maranatha. ISSN 2085-8698 | Volume 13, Nomor 2, 2021, h. 345.

visible, as can be seen from the number of tourist attractions that are temporarily closed and the decline in the number of domestic and foreign tourists. As of April 10, 2021, the Indonesian Hotel and Restaurant Association (PHRI) stated that 1,542 hotels in 31 provinces in Indonesia have been closed.

The following data is sourced from the Medan City Regional Tax and Levy Management Agency, to find out the target and realization of Hotel tax and Restaurant Tax in Medan City in 2015-2020, can be seen in the following table:

Data on Revenue Realization of The Tax Management Agency and Tax Levy for Hotels and Restaurants in Medan City for fiscal year 2015 to 2020

No	Years	Types Of Reception	Target	Realization	%
1	01 Januari 2015	P. Hotel	87,980,801,59	82,304,995,23	93.5
		P. Restoran	.00	2.53	5
	S/D 31 Desember 2015	P. Restoran	123,215,837,08	124,409,617,13	100.
		P. Restoran	.00	0.10	97
2	01 Januari 2016	P. Hotel	91,980,801,59	95,822,427,29	104.
		P. Restoran	.00	3.65	18
	S/D 31 Desember 2016	P. Restoran	126,215,837,08	130,391,508,82	108.
		P. Restoran	.00	9.28	73
3	01 Januari 2017	P. Hotel	94,980,801,59	109,117,368,14	112.5
		P. Restoran	.00	0.12	1
	S/D 31 Desember 2017	P. Restoran	132,215,837,08	151,046,712,62	114.1
		P. Restoran	.00	9,11	4
4	01 Januari 2018	P. Hotel	117,000,000,00	119,664,695,8	102.
		P. Restoran	0.00	54.00	28
	S/D 31 Desember 2018	P. Restoran	170,000,000,00	172,788,503,07	101.
		P. Restoran	0.00	2,00	64
5	01 Januari 2019	P. Hotel	140,700,000,00	121,142,393,80	86.1
		P. Restoran	0.00	6.00	0
	S/D 31 Desember 2019	P. Restoran	204,000,000,00	209,883,937,0	102.
		P. Restoran	00.00	66.00	88
6	01 Januari 2020	P. Hotel	70,247,640,00	56,205,691,37	80.0
		P. Restoran	.00	8.00	1
	S/D 31 Desember 2020	P. Restoran	180,000,000,00	138,477,531,25	76.9
		P. Restoran	00.00	0.00	3

No	Years	Types Of Receiption	Target	Realization	%
	ber 2020				

Source: Medan City Government Regional Tax and Levy Management Agency.

Based on table 1.3, it can be explained that the tax revenue of hotels and restaurants in Medan city for the fiscal year 2015 to 2020 has fluctuated. Tax revenue in 2015 Medan City hotel tax Rp. 82,304,995,232.53 less than the target of Rp. 87,980,801,593.00 or equivalent to 93.55%. while the restaurant tax revenue in Medan City is Rp. 124,409,617,130.10 more than the target of Rp. 123,215,837,083.00 or equivalent to 100.97%. Tax revenue in 2016 Medan City hotel tax Rp. 95,822,427,293.65 more than the target of Rp. 91,980,801,593.00 is equivalent to 104.18%.

Meanwhile, the medan city restaurant tax of Rp. 130,391,508,829.28 is more than the target of Rp. 126,215,837,083.00 or equivalent to 108.73%. Tax revenue in 2017 Medan City hotel tax was Rp. 109,117,368,140.12 more than the target of Rp. 94,980,301,593.00 or equivalent to 112.52%. while medan city restaurant tax revenue of Rp. 151,046,712,629.11 is more than the target of Rp. 132,215,837,083.00 or equivalent to 114.14%. Tax revenue in 2018 Medan City hotel tax Rp. 119,664,695,854.00 more than the target of Rp. 117,000,000,000.00 or equivalent to 102.28%. while medan city restaurant tax revenue of Rp. 172,788,503,072.00 exceeds the target of Rp. 170,000,000,000.00 or equivalent to 101.64%.

Tax revenue in 2019 Medan City hotel tax of Rp. 121,142,393,806.00 is less than the target of Rp. 140,700,000,000.00 or equivalent to 86.10%. while the Medan City restaurant tax is IDR 209,883,937,066.00 or more than the target of IDR 204,000,000,000.00 or equivalent to 102.88%. Tax recipients in 2020 Medan City

hotel tax idr 56,205,691,378.00 or less than the target of Rp. 70,247,640,000.00 or equivalent to 80.01%. while the restaurant tax revenue in Medan City is Rp. 138,477,531,250.00 less than the target of Rp. 180,000,000,000.00 or equivalent to 76.93% which in the end the revenue target cannot be achieved due to covid-19.

However, based on the description above, it can be seen that tax recipients have decreased both in the field of hotel tax and also restaurant tax, especially in Medan City starting in 2019 and 2020, this shows that the Covid-19 pandemic has a major influence on the economy in Medan City. The result is that it is proven that hotel tax revenues and also restaurant taxes have decreased and are far below the achievement targets set by the Regional Tax and Retribution Management Agency (BPPRD) of Medan City. So to anticipate this, concrete steps are needed from the government in dealing with the situation as it is happening today. Anticipation of economic inflation is important and needs to be considered by the Medan City government, if you look at the impact of Covid-19, the whole world has experienced the impact.

'Usyur In Tax Revenue

The policies exemplified by the Prophet Muhammad SAW, both legal, political and economic issues, became guidelines for Khulafa ar-Rasyidin, his tireless companions who always accompanied him. Among the policies related to the economy are the collection of 'usyūr and jizyah. 'Usyūr and jizyah were one of the sources of income at the beginning of Islam which was quite important for the finances of the state. This policy was also used by his followers in arranging the economic life of the country. Based on this, the Islamic government took advantage of the 'usyūr and jizyah to realize many goals in economic activity.

Just like zakat which is the pillar of Islam, Muslims since the first century hijri have actually known the language of taxes as kharraj (tax on produce or buildings). Meanwhile, taxes with a general understanding are called dharibah which in English is known as Tax. In Islam Taxes consist of Kharraj, Usyur or more are associated with trade/customs taxes and jizyah which is a tax imposed on non-Muslims living within the state or Islamic government. Thus if there is an opinion stating that taxes do not exist in Islam then that view has a weak foundation.

The annual taking of 'usyūr' against non-Muslim traders can provide an opportunity for the Islamic state to benefit from the experiences of non-Muslims who often take the form of non-Islamic companies whose production marketing dominates in Islamic countries, or non-Islamic companies that have economic activities in Islamic countries, carry out export-import processes, and adhere to what the Islamic state views can realize its benefit; and the Islamic state with its logo on 'usyūr' can establish an annual plan of economic activity for the company, so that it can contribute to the benefits it gets on Islamic earth. The urgency of this is evident today as a means of contributing to the great profits achieved by non-Islamic companies that are allowed to carry out their activities in muslim areas; that is, by establishing part of the entry of the company for the benefit of the Islamic state.

Taxes and Zakat are indeed something different. But paying taxes by the State is imposed on every citizen, not just a ability, but an obligation. This is because the first few reasons are that obeying ulil amri is an obligation with the note that ulil amri is obedient to the teachings of the Islamic religion. Had the government made taxes mandatory, then as citizens we would have to abide by them. Second, the solidarity of

our fellow Muslims and human beings in kindness and devotion is an obligation. Tax funds must be used for the benefit of society in general and as a whole such as education, hospitals, means of transportation, infrastructure and others, so it is our legal obligation to pay taxes.¹¹

Abu Yusuf was the first fuqaha to have a book (book) that specifically dealt with economic issues. His book, entitled Al-Kharaj, discusses a lot of public economy, especially about taxation and the role of the state in economic development. This book was written at the request of Caliph Harun Ar-Rasyid for guidelines in collecting state income or income from kharaj, usyur, zakat, and jizyah. The Kitab Al-Kharaj covers various fields including: government, state finances, land, taxation, and justice.¹²

Taxation according to Abu Yusuf had laid down clear principles centuries later known by economists as the canon of taxation. The ability to pay, the provision of loose time for taxpayers, and the centralization of decision-making in tax administration are some of the principles that he emphasized.¹³ Abu Yusuf strongly emphasized strict supervision of tax collectors, in order to avoid misappropriation such as corruption, oppression, and so on. Abu Yusuf considered that the abolition of oppression and the guarantee of the welfare of the people were the main duties of the ruler.¹⁴

The formulation of the problem in this study is The formulation of the problem in this study is How to Apply the usyur concept

¹¹ Sri Andriani, Pajak Zakat Sebagai Pengurang Pajak Penghasilan Pada Badan Amil Zakat, *JRAK* Vol, 4 no. 1 Februari 2013, h. 13-32

¹² Muhammad Fauzan, Konsep Perpajakan Menurut Abu Yusuf, (*Jurnal HUMAN FALAH: Vol 4. No. 2, Juli - Desember 2017*), h. 87

¹³ Boedi Abdullah, *Peradaban dan Pola Pemikiran Ekonomi Islam*, (Bandung: Pustaka Setia, 2010), h.157

¹⁴ Abu Yusuf, *Kitab Al-Kharaj*, (Kairo: Al-Matba'ah as-Salafiyah, 1302 H), h. 132

in hotel and restaurant tax revenues in Medan City, How is the Mechanism for applying the usyur concept during the Covid-19 pandemic, and how are the challenges and obstacles in the application of the usyur concept in Medan City.

Method

This research is a qualitative research. The location of this study was carried out in the city of Medan, the object of this study is the Office of the Regional Tax and Retribution Management Agency (BPPRD) of Medan City, Sharia Hotels in Medan City, and Sharia Restaurants in Medan City. Research time December 2021 – July 2022.

Result and Discussion

Hotel Tax

According to Medan City Regional Regulation Number 4 of 2011, hotel tax is a tax on services provided by the hotel. According to Law Number 28 of 2009 Article 1 numbers 20 and 21 Hotel Tax is a tax on the services provided by the hotel. Hotel is a facility that provides lodging/resting services including other related services with a fee.

A hotel is a special building provided for people to be able to stay or rest, obtain services, and or other facilities with a fee, including other buildings incorporated, managed, and owned by the same party, except by shops and offices.¹⁵

Restaurant Tax

Restaurant tax is a tax on the services provided by the restaurant. Law of the Republic of Indonesia Number 28 of 2009 Article 40 paragraphs 1 and 2 states that the restaurant tax rate is set at the highest at 10% (ten percent). Restaurant tax rates are established by local regulations. The amount of restaurant tax rate in Medan City based on Medan City Regional Regulation Number

3 of 2011 paragraph 6 is 10%.

Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government also explains that as a local government organizer, local governments (PEMDA) must continue to carry out their rights and obligations, intending to collect local taxes. One of the things that must still be considered to ensure that local government runs well is to optimize the revenue of Local Tax, meaning restaurant tax towards the area itself.

Ushur

Among jurists 10% has two meanings, namely, the first 10% of agricultural land watered by rainwater. This includes zakat taken from Muslims and distributed as zakat. And the second 10% was taken from infidel swords that entered islamic territory for carrying merchandise. The object of this customs clearance is the value of the merchandise that passes through the customs territory of Islam. Because it is a source of full income, the ushr is used for the public interest of the State at large.¹⁶

The concept of usyur in hotel and restaurant tax revenue in Medan City

The tax revenue applied in Medan City has not fully demonstrated the concept of 'usyur as stated by Mr. Bambang as one of the managers of sharia transit hotels in Medan City, namely:

"The concept applied so far about tax revenue still uses the concept of tax in general, it's just that in the matter of depositing taxes, it is regulated to be carried out in favor shown by the government. The obstacles in realizing the concept of 'usyur in tax revenue are a little more difficult because there is no guarantee from the state about the application of the concept of

¹⁵ Marihot Pahala Siahaan, *Perpajakan*, (PT. Raja Grafindo Persada: Jakarta, 2016), h. 299-300

¹⁶ Gusfahmi, *Op.Cit*,h.109u

'usur in Indonesia."

the owner of the puri hotel stated ;

"The implementation of the usyur concept, I don't know yet because there has been no socialization by the government, we so we have not implemented the usyur concept, especially the hotels we process."

Meanwhile, Ibu Tari as a Sederhana restaurant manager, stated:

"I've never heard of the concept that we're just joining the government system. Restaurants that cannot pay taxes due to the restaurant's short operating schedule so that the income received by the restaurant owner cannot cover the operating costs. Besides the restaurant's short opening and closing hours."

If the author refers to the provisions in Indonesia, the concept of 'usyur is a concept that must be applied in Indonesia because that the rapid progress of sharia tourism can be seen from the development of sharia hotels, sharia restaurants and there are still many sharia tourism, including sharia banks. Indonesia is not a sharia country that is an obstacle in realizing the concept of 'usyur, but nevertheless as has happened both in the formation of Islamic banks and various other elements related to sharia. So the application of the concept of 'usyur can be realized, the most important thing is that there are regulations imposed by the government that are in charge of regulations on the application of the concept of 'usyur in Indonesia.

Therefore, from the explanation above, it can be concluded that there is no relief from the government related to tax revenues even though the world is again hit by an outbreak of the Covid-19 pandemic, in contrast to the Islamic concept where if in the Islamic concept, relief will be given to

every party who cannot pay taxes or other levies if hit by a pandemic or disease that causes the economy to be paralyzed. If the concept of 'usyur is applied, it may help all parties affected by the pandemic outbreak experienced by almost all parts of the world community.

Mechanism for applying the usyur concept during the Covid-19 pandemic.

Usyūr is levied on all kinds of merchandise. Regardless of the type, whether it is jewelry, animals, agricultural products, or fruits. 'Usyūr is not taken from anything other than merchandise. 'Usyūr is not taken from clothing or utensils used by a person for his or her activities, or daily necessities, including food. If any person complains that the goods he is carrying are not for trade, even though the goods are for trade, then (the statement) is not believed except by (presenting) evidence, to ascertain the veracity of his complaint.

Mr. miswardi as the Owner of Puri Hotel, stated that:

"our mechanism implemented by the government during the covid 19 pandemic is as per the convention that passed where we have said there is no reduction. The application is the same there is no reduction by the government and as per the existing accountability. And, I inform you that our hotel's payment is still generally implemented, and determined by the Government through the Regional Revenue Service (dispenda)."

The conclusion of the mechanism for applying the concept of 'usyur in the covid-19 period in medan city is that every hotel and restaurant has no reduction or no relief in the covid-19 period and Meraka pays to DISPENDA. And the Indonesian government is concerned with tax revenues even though the world is again hit by an outbreak of the

COVID-19 pandemic.

Mr. Bambang as the manager of The Sharia Transit Hotel, stated:

"There has been no waivers, until now there has been no waivers, only paying for months, no making reports for months, because they recorded directly, in the past, we couldn't help but pay every month, we made the report before the 20th."

Challenges and obstacles in implementing the usyur concept in Medan City

Challenges and obstacles in the policy of governance and the implementation that has been implemented now, it is possible that there will be obstacles if there is no socialization by the government.

Mr. Rahmat as Manager of Desadesa Resto stated that:

"The obstacles that we have, first we automate the turnover to decrease drastically, the visitors have decreased drastically because especially at the beginning of covid yesterday, it has been 3 years of travel until now it is still felt. Because there are regulations now, maybe normally there are no more restrictions on activities or PPKM. But it's the economy, it's declining again. So that's What you're looking at. Turnover is currently still declining, still in the range to 50-60% still, probably because there are also many cafes or restaurants that have recently opened. It's also Possible that society might also limit it to the economy, right now we see it from there. We remain optimistic."

Based on the results of an interview with Mr. Rahmat, it can be seen that the obstacle faced by is the large number of restaurant owners who cannot pay taxes in full because the restaurant income is around

50%-60% which is short so that the income received by restaurant owners cannot cover operational costs. In addition, the short opening and closing hours of restaurants, low awareness and compliance of taxpayers in paying taxes are also other obstacles in efforts to increase restaurant tax revenues.

Fifi's mother as the manager of Hotel Darussalam, stated:

"The current challenge is that we are in a state of shock, so we need oxygen (government innovation) so that we can survive. The intervention is for example relief in the costs that have been a burden on hotel operations so far, where the government can contribute there. Like our operational burden, namely taxes (PBB, Hotels, and Restaurants) which are lightened or abolished. By giving tax payment relief, and so on. This is a large load that is impossible to bear under abnormal conditions, this burden that should be able to be reduced. Starting from infrastructure, local taxes, it should be loosened in situations like this, otherwise it will be difficult."

Conclusion

The application of the concept of 'usyur is interesting to see because Indonesia is a country with a Muslim majority, but the concept of 'usyur is not fully implemented in Indonesia because Indonesia is not an Islamic country. However, in the application of the 'usyur concept, it is mainly in the issue of sharia hotel and restaurant tax revenue in Medan City. 'usyur has not been fully implemented even though there are sharia hotels and restaurants, 'usyur has not been as busy as it is going well, although the concept will lead to the concept of sharia tax revenue. So that this becomes an input for future business actors in realizing sharia tourism.

In addition, allowing hotels and restaurants to stay and eat on the spot by implementing strict health protocols is the second effort so that income for restaurant owners will increase so that it will be easier for restaurant owners to pay Restaurant Tax. Taking into account the reduced revenue of hotel and restaurant owners due to short operating hours and low awareness in paying hotel and restaurant taxes, the Regional Revenue Agency should be able to recommend providing incentives in the form of nominal tax reductions for hotel and restaurant owners who are compliant in paying their taxes.

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