

Analisis biaya kepatuhan pajak (Tax compliance Cost) sebagai Akibat perubahan administrasi perizinan reklame di Kota Bekasi

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Abstrak

The Implementation of local autonomy in Indonesia means that the government has authority, rights and obligation to regulate their house hold themselves as well as their finance based on the regulation. Bekasi, as the Buffer city of Jakarta, which has also applied the local autonomy. One of The income?s resources for local government finance is local earnings, which is included local tax. In Bekasi the advertising tax has given contribution enough as the local earnings. By the end of 1999, The Pattern of the license of advertisement board wold be held by One-roof services, before that, it was held by the Board of Sanitation,Gardening and Funeral in Bekasi City. This research has analyzed and compared the tax compliance cost as an effect of the changes of the Administrative license which has been taken care by the Board of Sanitation,Gardening and Funeral in Bekasi City and The SPSA. The tax compliance would be analyzed by two Fiskuses, which were the representatives of government aparatures or The SPSA and The advertising of tax payer.

On this research, researcher has used qualitative approach on the comparative tax compliance cost analysis. This research has implemented the descriptive methods, to describe the condition of the object of research derived from the actual facts. The technique of primary data collection was done by in depth interview toward main informants that obviously involved in the administration of license for advertising, which were the staff of SPSA and also toward supporting informants (advertising tax payer). Whereas the secondary data was obtained through literature study by examining various literature to derive comprehensive description on the object of research. Data analysis was done in qualitative way, based on the result of the field findings as the primary and the secondary data.

From the analysis result, the changes of the administration?s license has given some effects to the tax compliance cost and advertising tax payer. The aspect of tax compliance cost from advertising tax payer?s point of view,which were the direct money cost, time cost and psychic cost became relatively lower than before. The factors which were affected the tax compliance cost and made it lower than before, were the strategic and reachable location, the efficient of the administration and also the comforts that was given by the clear procedures and the accuracy of the finishing license which was only 12 work days for maximum. On the other hand, the tax compliance cost which was connected by the fiskuses such as the administrative cost and the enforcement cost, has not been looked yet about the difference of the things that could be lower or higher, which was connected by the pattern of the advertisement administration's license. These things were caused by the SPSA itself, which has still been as the transition of the ideal pattern which will be held in the year of 2009. Because of that reason, the SPSA has not had the separable cost yet, which has been connected by the tax compliance cost that the changes could be analyzed.