

Optimalisasi pajak hotel dan restoran dalam rangka meningkatkan pendapatan asli daerah (PAD) di kota Bukittinggi

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Abstrak

This research aims to identify tax maximization of hotels and restaurants to increase Locally Raised Revenue of Bukittinggi City. Data collection used documentation and in- depth interview. The research showed that Bukittinggi City could improve Locally Raised Revenue and exceed its target. However, the government realized that the obedience of tax payers is the key factors to materialized its target. The government also realized that behaviour of tax payers are main challenges for the government to maximize its income from taxing the hotels and restaurants, since Indonesian government has been implementing Tax Law Regulation which uses self assessment system.