

Upaya peningkatan penerimaan pajak restoran Kota Tangerang Selatan

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Abstrak

[ABSTRAK

Potensi penerimaan pajak restoran di Kota Tangerang Selatan sangat potensial. Namun masih terdapat masalah-masalah yang terjadi di dalam pemungutan pajak

restoran itu sendiri yang mengakibatkan penerimaan pajak restoran di Kota Tangerang Selatan belum optimal. Oleh karena itu diperlukan upaya-upaya pemerintah Kota Tangerang Selatan dalam meningkatkan penerimaan Pajak Restoran yaitu dengan cara ekstensifikasi dan intensifikasi.

Tujuan dari penelitian ini adalah untuk menganalisis upaya-upaya apa saja yang dilakukan oleh DPPKAD dalam meningkatkan penerimaan pajak restoran di Kota Tangerang Selatan serta hambatan-hambatan apa saja yang dihadapi oleh DPPKAD Kota Tangerang Selatan dalam pelaksanaan pemungutan pajak restoran.

Pendekatan yang digunakan dalam penelitian ini adalah kualitatif. Teknik pengumpulan data dilakukan adalah wawancara mendalam dan studi pustaka.

Hasil dari penelitian ini adalah untuk meningkatkan penerimaan pajak restoran di Kota Tangerang Selatan dilakukan upaya ekstensifikasi dan intensifikasi. Upaya ekstensifikasi yang dilakukan oleh DPPKAD adalah dengan cara penjarangan wajib pajak restoran. Sedangkan upaya intensifikasi yang dilakukan dengan cara, sosialisasi pajak restoran, pengawasan pemeriksaan pajak restoran, pengadministrasian pajak restoran, dan upaya penegakan hukum.

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ABSTRACT

Potential tax revenue in Tangerang Selatan's restaurants is very potential. But there are still problems that occur in the restaurant itself taxation resulting tax revenue in South Tangerang City restaurants is not optimal. Therefore we need the government's efforts in improving the Tangerang Salatan's restaurant tax receipts by way of extensification and intensification.

The purpose of this study was to analyze the efforts of what is being done by Tangerang Selatan's government in increasing tax revenue in Tangerang Selatan's restaurants as well as any barriers faced by Tangerang Selatan's government in the implementation of top tax collection. The approach used in this study is qualitative. Data was collected by conducting interviews and literature.

The results of this study is to boost rrestaurants tax revenue in Tangerang Selatan and intensifikasi extension efforts. Efforts undertaken by Tangerang Selatan's

government extension is to crawl to the top taxpayer. While efforts were made by way of intensification, socialization restaurant tax, restaurant tax audit supervision, administration of the restaurant tax, and law enforcement efforts., Potential tax revenue in Tangerang Selatan's restaurants is very potential. But there are still problems that occur in the restaurant itself taxation resulting tax revenue in South Tangerang City restaurants is not optimal. Therefore we need the government's efforts in improving the Tangerang Selatan's restaurant tax receipts by way of extensification and intensification.

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