

Evaluasi Aktivitas Pendaftaran, Pelaporan dan Penagihan pada Pajak Restoran oleh BKD Kota CCC = Evaluation of Registration, Reporting and Collection Activities on Restaurant Tax by BKD Kota CCC

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi aktivitas pengelolaan pajak restoran oleh BKD Kota CCC. BKD Kota CCC yaitu instansi Pemerintah Daerah yang mengelola keuangan daerah terutama pajak daerah. Kegiatan magang dilakukan di bidang PAD 1 dan membahas pajak restoran. Evaluasi dilakukan dengan melihat kesesuaian aktivitas pengelolaan pajak restoran terhadap referensi dan regulasi yang berlaku. Terdapat 3 kegiatan yang dilakukan selama magang berlangsung yaitu pendaftaran, pelaporan dan penagihan pajak. Pendaftaran pajak meliputi pemberian dan pengembalian formulir SPOPD disertai lampiran, penerbitan NPWPD dan Maklumat Daerah serta Penetapan NPWPD secara jabatan. Lalu, Pelaporan pajak meliputi pemungutan pajak, pelaporan SPTPD dan pembayaran pajak terutang. Kemudian penagihan pajak yang dimulai dari penagihan, surat teguran hingga kebijakan lelang. Pelaksanaan aktivitas sebagian besar telah sesuai referensi dan regulasi yang berlaku. Ketidaksesuaian bersifat minor dan dapat diselesaikan sehingga tidak mengganggu aktivitas operasional PAD 1.

.....This internship report aims to evaluate restaurant tax management activities by the BKD Kota CCC. BKD Kota CCC is a local government institution that manages regional finances, especially local taxes. Internship activities are carried out in the field of PAD 1 and discuss restaurant taxes. Evaluation is carried out by looking at the suitability of restaurant tax activities against applicable references and regulations. There are 3 activities carried out during the internship, consist of registration, reporting and tax collection. Tax registration includes giving and returning SPOPD forms with attachments, issuance of NPWPD and Regional Declarations then Stipulation of NPWPD in office. Then, tax reporting includes tax collection, SPTPD reporting and payment of tax payable. Then tax collection starting from billing, warning letters to auction policies. Most of the activities carried out are in accordance with applicable references and regulations. Non-conformities are minor and can be resolved so that they do not interfere significantly with PAD 1 operational activities.