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Evaluation of taxpayer extensive activity as an effort to increase tax revenue at tax service office (KPP) Jakarta Kelapa Gading

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Abstrak

<i>Tax is one of source of national revenue. Target and realization of national tax revenue increased year by year. Directorate General of Taxes implemented taxpayer extensive activity as an effort to increase tax revenue. In this way, the first result is adding the number of taxpayer, and later will increasing the number of tax revenue significantly.

This research is doing to evaluate the taxpayer extensive activity as an effort to increase tax revenue at Tax Service Office (KPP) Jakarta Kelapa Gading. KPP Jakarta Kelapa Gading is taken as a research object because the increasing target of tax revenue and number of new taxpayer significantly year by year. Also in working area of KPP Jakarta Kelapa Gading could be seen that economic infrastructures and real estates growth rapidly.

The objectives of this research are knowing the procedures of taxpayer extensive activity at KPP Jakarta Kelapa Gading, explaining and analyzing the implementations of taxpayer extensive activity in order to get the certain objectives, explaining the problems that appears in this activity and analyzing the efforts to handle them.

Descriptive analysis method is used in this study. Collecting data is doing by library research and field research by interviewing the competent informant.

This study concluded that taxpayer extensive activity has done according to the rules. The increasing target of new taxpayer and tax revenue from new taxpayer could be reach. But the compliance level of taxpayer is still low because only a few of new taxpayer that paying and reporting tax to KPP Jakarta Kelapa Gading.

In implementation of taxpayer extensive activity in KPP Jakarta Kelapa Gading officials found some problems, but they have done some efforts to handle it. If taxpayer extensive activity could be done as goad as possible and supported by relationship institutes, we hope that the number of new taxpayer could increase followed by increasing tax revenue and tax compliance from the new taxpayers.</i>