

# Pajak restoran atas usaha penjualan makanan di atas mobil food truck sebagai alternatif ekstensifikasi pajak analisis potensi kelayakan dan faktor penghambat = Restaurant tax for food truck in DKI Jakarta as an alternative of tax extensification analysis of the potency properness and resistor

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## Abstrak

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DKI Jakarta memiliki 13 jenis pajak daerah salah satunya pajak restoran Tahun 2014 yang lalu realisasi pajak restoran DKI Jakarta belum mencapai target yang dicanangkan. Melihat hal ini Pemerintah Daerah DKI Jakarta dapat melakukan strategi untuk mengoptimalkan penerimaan pajak restoran yakni melalui ekstensifikasi pajak. Penelitian ini akan mengidentifikasi upaya ekstensifikasi pajak restoran terhadap usaha penjualan makanan yang sedang berkembang di Jakarta yaitu food truck. Metode yang digunakan dalam penelitian ini adalah metode post positivis. Penelitian ini akan menganalisis potensi kelayakan serta faktor penghambat dalam upaya ekstensifikasi pajak restoran terhadap food truck serta pada akhirnya membuktikan bahwa food truck dapat menjadi objek pajak restoran baru dan meningkatkan penerimaan pajak daerah khususnya pajak restoran bagi DKI Jakarta. Akan tetapi ada beberapa hambatan seperti belum ada regulasi yang mengatur secara spesifik mengenai food truck dan masalah apabila food truck berpindah lokasi yang harus diselesaikan serta membuat Perda yang mengatur food truck apabila ingin mengoptimalkan ekstensifikasi pajak terhadap food truck.

<hr><b>ABSTRACT</b><br>

DKI Jakarta has 13 kinds of local tax included restaurant tax. In 2014 the realization of restaurant tax did not reach the target that the Local Government appointed. DKI Jakarta's Local Government must do some strategy to manage this situation such as tax extensification. This research will see the effort of tax extensification especially restaurant tax to a food selling business that nowadays being popular in DKI Jakarta food truck. The method that used in this research is post positivise method. This research will analyzing the potency properness and the resistor in the effort of food tax extensification for food truck. In the end this research will prove that food truck can be the new restaurant tax object to increase the income of restaurant tax in DKI Jakarta. Somehow DKI Jakarta's Local Government must solve the problem and make a specific regulation for food truck and put it in the local region regulation to optimize the restaurant tax extensification for food truck. DKI Jakarta has 13 kinds of local tax included restaurant tax. In 2014 the realization of restaurant tax did not reach the target that the Local Government appointed. DKI Jakarta's Local Government must do some strategy to manage this situation such as tax extensification. This research will see the effort of tax extensification especially restaurant tax to a food selling business that nowadays being popular in DKI Jakarta food truck. The method that used in this research is post positivise method. This research will analyzing the potency properness and the resistor in the effort of food tax extensification for food truck. In the end this research will prove that food truck can be the new restaurant tax object to increase the income of restaurant tax in DKI Jakarta. Somehow DKI Jakarta's Local Government must solve the problem and make a specific regulation for food truck and put it in the local region regulation to optimize

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