

## **ABSTRACT**

### **IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 46 YEAR 2013 ON INCOME TAX (CASE STUDY ON UMKM LISTED IN OFFICE TAX PRATAMA CAPE CORAL Bandar Lampung)**

In Indonesia, UMKM play a role as a safety valve of the national economy, as well as being dynamisator economic growth. The fact that makes government gives space for UMKM to thrive. Therefore, was issued Law No. 20 of 2008 on Micro, Small and Medium Enterprises. Later that same year issued Law governing Income Tax, Law No. 36 Year 2008. In Article 31e of Law No. 36 of 2008 mentioned that the corporate taxpayer UMKM get the provision of facilities such as the reduction of tariffs by 25%.

In July of 2013 the government issued new regulations which PP 46 of 2013 on Income Tax for certain gross as the revision of Law No.36 of 2008, thus providing facilities to Article 31e of Law 36 does not apply anymore. PP46 is aimed at providing ease of administration for taxpayers UMKM, because tax rates are final, ie 1% of gross turnover particular.

Bandar Lampung is one town that does not escape from PP46 policy goals, but until now there are many UMKM are not aware of the new regulations. Though many PP46 provides convenience for taxpayers UMKM.

This study focuses on the problems of implementation PP46 in an effort to provide ease of administration for taxpayers UMKM in the city of Bandar Lampung. In expressing this issue, the researchers used a model developed by George implementation of Edward III and some other supporting theories. This type of research is descriptive qualitative approach.

In the study found that implementation of the PP46 in Bandar Lampung not running optimally due to socialization by the KPP Cape Coral has not been consistent and equitable to all UMKM registered in the KPP Tanjung Karang. In addition they found several obstacles, namely the lack of HR to implement the policy, there has been no specific SOP governing the implementation of the PP46 and the existence of some UMKM that refuse to implement the PP46. For that needed improvement and wider dissemination so that more UMKM are aware of the policies and their benefits PP46 so willing to carry out the implementation of the PP46 and PP46 inhibiting factor in Bandar Lampung can be minimized.

**Keywords: Implementation, PP46, UMKM**