

ABSTRACT

LICENSING STARTING A MODERN SHOP AND ITS CONTRIBUTION REVENUE REGION CITY METRO

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The establishment of a modern store Metro city government efforts increase local revenue. According to Article 12 of the Republic of Indonesia Presidential Decree No. 112 of 2007 on the Management and Development of Traditional Markets, Shopping Centers and Modern Stores to establish a modern store should meet the requirements and have a license. However, in reality there are still some modern stores that do not meet the requirements, particularly the requirements of the location within the establishment of modern stores in the city Metro. The research problem is how the permit to construct modern stores in the city Metro and how contribution to modern shop on revenue the city Metro.

Methods of approach to the problem used in this thesis is a normative juridical approach and empirical jurisdiction. Normative juridical empirical approach is the approach taken by studying the materials library in the form of literature and legislation as well as gather information and conduct field research to determine more information about the issues discussed.

Based on this research, licensing modern set up shop in the city's Metro require the conditions that must be met include: Building Permit, Permit Disturbance / HO, Trade Permit, Business Registration Requirement, Warehouse Registration. Department authorized the issuance of permits is a modern store and Investment Office One Stop Services. The procedures for issuing permits such modern stores, which the Applicant - File Selection - Field Inspections - Payments - Processing - Delivery. Contributions modern shop on revenue derived from licensing Metro city modern store in the form of Building Permit and Permit Disturbance / HO and obtained from the tax in the form of modern store advertisement tax, groundwater tax, property tax in rural and urban areas, restaurant tax, and the entertainment tax. Total tax revenues modern stores in the city Metro in March 2015 over Rp.33,371,333,-. Modern shop tax greatest contribution is the property tax in rural and urban areas, while the smallest is the groundwater tax. The modern store tax revenue accounted for 2.83% in Metro city local taxes. While modern shop tax

contributions to PAD Metro city in March 2015 amounted to 0.36%. The realization of tax revenues modern stores can boost the city's Metro PAD.

Keywords: Licensing, Shop Modern, original income area, and Metro City