ABSTRACT

ANALYSIS TAX GAP OF STREET-LIGHTNING TAX
IN BANDAR LAMPUNG CITY

BY

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Street-lightning tax is one of these kinds of taxes that are owned by Bandar Lampung City, where realization of street-lightning tax as source of local income or local original income (PAD). Referring to street-lightning tax which become discussion there are two matter is potency of street-lightning tax and realization of street-lightning tax where realization of street-lightning tax provided by potency of street-lightning tax. Tax gap of street-lightning tax is gap between realization of street-lightning tax and potency of street-lightning tax which assumed as taxation performance measuring instrument. So that solution to tax gap of street-lighting tax is by the way to optimal realization of street-lightning tax as according to available potency. For that this research is aimed to analysis tax gap of street-lightning tax in Bandar Lampung City periods of January 2012 until to Desember 2014 and to know how impacts generated of tax gap happened.

The results of research shows that, first; during the period of January 2012 until to Desember 2014 potency of street-lightning tax almost every month having an increase in, second; during the period of January 2012 until to Desember 2014 realization of street-lightning tax more often less than available potency of street-lightning tax, third; with low tax gap which owned by Bandar Lampung City to shows the good taxation performance so give more positive impact for regional.