

ABSTRACT

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

BY

NIZON AKRIANDI

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-lightning 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.

Keyword : potency of street-lightning tax, realization of street-lightning tax,
Tax gap of street-lightning tax, impact of tax gap.