

## **ABSTRACT**

### **POLICY IMPLEMENTATION OF GROUNDWATER TAX COLLECTION AT SOUTH LAMPUNG REGENCY**

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*The implementation of regional autonomy should be visible from an adequate fiscal capacity is needed to support the implementation of the basic tasks of government, namely development, service and community empowerment, whereas in the south Lampung regency level of local revenue relatively stable enough and tends to fluctuate so that these have a significant impact on the development and progress of South Lampung regency.*

*Results of analysis in this study resulted in the following conclusions: (1) The process of tax collection implementation policy Groundwater in South Lampung regency is determined by several indicators including (a) Systems and Groundwater tax collection procedures, (b) actors and implementing agencies, (c) Communication and coordination of activities between the taxpayer and the executing agency, it is apparent that the implementation of the organization's policy on tax collection Groundwater will not be realized if it is not supported by good systems, human resources professional, communication and coordination to implement policies Tax collection Groundwater. (2) Contribution Tax Groundwater to increase regional revenue relatively unbalanced is because, (a) The weakness of sanction given to the taxpayer is delinquent tax payments Groundwater. (b) The productivity level indicates the level of development that is not optimal due to the contribution of Tax Groundwater against PAD only reaches 16:51% in the last five years, although there was an increase in income tax contribution Groundwater past several years however it is caused by low tax target of potential tax (c) The level of job satisfaction shows that the professionalism of employees have not been able to optimally implemented due to lack of incentives received by the employees and staff at the Department of Revenue South Lampung Regency and still his old job that requires completion by employees in providing services to tax payers groundwater in South Lampung regency. (3) The problems affecting the implementation of tax collection Groundwater in South Lampung regency, namely (a) Limited of transport to make tax collection, ( b) The weakness of professionalism of employees Revenue Service South Lampung Regency (c) Less strictly speaking officers in sanctions for delinquent taxpayers Groundwater tax payment.*

*Keywords: Policy Implementation, Groundwater Tax Collection*