

## ABSTRACT

### **THE ANALYSIS OF THE EFFECTIVENESS OF SELF ASSESMENT SYSTEM IN COLLECTING THE REGIONAL TAX (The Study about the application of Self Assesment System in the Regional Tax of Dinas Pendapatan Daerah in Bandar Lampung)**

By

**Achmad Sutiono**

This research was formed the background of the Government Regulation Number 91 Year 2010 about the kind of Regional Tax which was collected based on the Head District's Decision or paid by the tax obligation. The regulation of regional tax legislation changed the whole ways of the hotel tax payment which used to use the Official Assesment System and Self Assesment System as the way of payment, now just used the Self Assesment System. The way of conceptually tax payment according to the experts was the ideal form for the tax collection, which in the application of the hotel tax collection in Bandar Lampung had not been effective to rise the tax revenue, but there was a revenue reduction of 24 (twenty four) hotels classified as star and standard.

The type of the research was qualitative by focusing on the analysis of the effectiveness of Self Assesment System on collecting the hotel tax seen by three indicators, the first indicator is the yield which consisted of the sub indicator of tax revenue also the honestky and the obidience of the tax obligation. The next indicator is the equity, whis was examined by the socialization sub indicator, guidance and the supervision, also the action focused on the honest and dishonest tax obligation. The third indicator is the ability to implement, which is examined from the sub indicator of political wish and management ability. The location of the research was in Bandar Lampung on August until December

2011 by taking the informant came from the Dispenda in Bandar Lampung and the tax obligation in Bandar Lampung. The techniques of collecting data were interview and documentation by editing, categorizing and interpreting. Analyzing data by reduction, display and data verification.

The result of the researc showed that in the aplicatiion of Self Assesment System from the result indicator, although the tax hotel revenue totally rose but there was hotel which had its payment reduced, caused by the bad honesty and obidience of the tax obligation. The justice indicator showed that socialization, guidance, supervision and the aplication of the sanction had been done by the fiskus fairly, although it still needed to be increades in its quality. From the ability indicator, the poitical wish of fiskus of this way of tax payment was good but the ability of fiskus management had been reached. This condition caused the effectiveness of Self Assesment System's tax hotel collection in Bandar Lampung seen by the yied had not been effective, then the equity had been effective, while the ability to the implement had not been effective.