

ABSTRACT

AUTHORITY UNIT IMPLEMENTATION OF THE TECHNICAL DEPARTEMENT REVENUE AREA WEST TELUK BETUNG BANDAR LAMPUNG IN RESTAURANT TAX COLLECTION

By

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According to Law No. 28 of 2009 Article 1, point 22 of the Local Taxes and Levies restaurant tax is a tax on services provided by the restaurant. Furthermore, in Article 1 Clause 13 of Regulation Mayor Bandar Lampung No. 116 of 2011 on Procedures for Tax Collection restaurant, the restaurant is a facility provider of food and / or drinks with free of charge, which includes restaurants, cafeterias, canteens, cafes, bars, and the like including food service / catering. In the city of Bandar Lampung restaurant tax levied by the Regional Government through the Regional Revenue Office Bandar Lampung. In the course of Department of Revenue tax collection duties to divide 20 Technical Implementation Unit. Teluk Betung West has several restaurants recently opened in mid-2014 that precisely in July. Implementation of the restaurant tax collection was also recently implemented in 2014 when the mayor has set the rules in the previous year.

The problem in this study is: How can the authority of the Regional Revenue Office UPT Bandar Lampung Bay Area Betung West towards the fulfillment of PAD Bandar Lampung on the restaurant tax sector and whether factors inhibiting the implementation of tax collection by the Department of Revenue Unit of Bandar Lampung Barat Betung Bay Area.

The results showed that the Authority UPT Bay Area Regional Revenue Office in Bandar Lampung Barat Betung of carrying out the duties and function, which is to plan, coordinate and carry out the task of data collection, billing and reporting Regional Tax in their respective working region; to collect data on the tax object and Local Tax Payers; Charging to the Regional Tax current year and arrears; reported the results of data collection and billing Local Tax; and perform other tasks given by the Head of Department; inhibiting factors in tax collection is a restaurant Taxpayers do not pay taxes, taxpayers dodged that he was not able to pay the tax, the tax payer elusive at the time of collection; Betung West Bay area close to the mountains and hills, so empty of visitors.

Regional Revenue Office should give provide guidance to taxpayers in order to understand the current regulations regarding the imposition of restaurant tax so that the tax payment in accordance with the rules of the City, which then can affect the PAD Bandar Lampung .

Keywords: Authority, restaurant tax, local revenue

