

ABSTRACT

THE AUTHORITY FORESTRY DEPARTMENT OF SOUTH LAMPUNG DISTRICT IN COLLECTY THE SWALLOW NEST TAX TO FOR INCREASE LOCAL INCOME

By

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Forestry department of south lampung is an official served in forestry sector and also it has to manage the outside forestry department. One of them is to collect tax because south lampung regency has many taxes potential. One of them is swallow nest tax which is regulate in the area of regulations no.11 2011 about swallow nest tax. But however there are many tax payers not pay the tax on time and they have nest swallow dishonest with result of operations. Based on the research above, the writer concluded formulation of problem is how the authority forestry department of south Lampung in collect the swallow nest tax to increase the local income. How about the collect contribute of swallow nest tax to increase the local income.

The method which is use in this research is empiris normative that is source from primary data and secondary data. To collecting data based on the study of library and field study. After data was collected, the writer made data process and analysis with Quantitative Deskriptif.

The result it showed that forestry department of south Lampung in effective implement the authority to collect swallow nest tax to increase the local income in South Lampung. Because a lot of buildings still empty and the owner is not domicile in south Lampung. It is make the tax nest swallow is not fullfill with determined target by the government and it caused is not realization with local income by swallow nest tax sector. The swallow nest tax in south Lampung is not contribute to local income because it doesn't fullfill the target, the faced problem is the owner always close the result operations nest swallow. It caused the government is not get the data potential actually from it. Most of the tax payers who have effort or the owner is not native of South Lampung but they come from out side the region. It is make they don't do obligation them in collecting for tax nest swallow. It caused is not reach the government of South Lampung.

Key words : Authority, Swallow nest tex, local Income