

ABSTRACT

SUPERVISION PERFORATION MUSIC CONCERT TICKETS AS A BASIS FOR ENTERTAINMENT TAX IN BANDAR LAMPUNG CITY

By

M.Prabu Natagama

Perforated ticket is an important component in the framework of Entertainment Tax collection in Bandar Lampung which has been arranged in Bandar Lampung Mayor Regulation No. 117 of 2011 on the Procedures for Tax Collection Entertainment. Entertainment tax collection system of self assessment in organizing music concerts, making supervision perforation music concert tickets become an important component to maximize revenue and leakage of entertainment tax.

Based on these descriptions, researchers interested in studying surveillance perforation music concert tickets as entertainment tax base in the city of Bandar Lampung, the following issues: 1. How supervision perforation music concert tickets in Bandar Lampung, 2. Factors - what are the factors into inhibitors in surveillance perforation music concert tickets in Bandar Lampung.

The method used by the researchers that the normative empirical, with primary and secondary data, which was analyzed by descriptive qualitative. The research concludes that the surveillance perforation tickets for a concert in the city of Bandar Lampung have been carried out under the supervision preventively by checking the completeness of the administrative organizer music concerts such as licenses crowd of police and the tickets will diperforasikan and repressive by checking back sales reports from the organizers of the concert , but not maximum, because monitoring only done administratively but there is no direct supervision of the field.

Suggestions from researchers that monitoring should not only be done administratively, but also carried out supervision directly in the field, because cheating is often the case when the organization is running a music concert, as well as the oversight body within the Regional Revenue Office Bandar Lampung city itself is also to be done.

Keywords: Monitoring, Perforation Tickets, Entertainment Tax