

ABSTRACT

IMPROVEMENT EFFORTS AND OPTIMIZING PAD IN THE DISTRICT TANGGAMUS 2006 - 2010

By

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After the enactment of Local Autonomy, then every local government must run a system that embraces greater authority to regulate and manage their own household. The goal, among others, is the regional government in regularitasnya able to work efficiently, are able to do to provide government services to the community, facilitate the public to monitor and control the use of funds sourced from the Regional Budget (APBD), in addition to creating a healthy competition among regions for the achievement of economic development progress and the creation of welfare society.

In order to improve the financial capability to carry out autonomous regions for the Government attempts to optimize all local revenue sources, including from taxes and levies. Therefore, the government continues to do a variety of local taxation policies, including the set of Law No.34 of 2000 on amendments to the Law No.18 of 1997 on Local Taxes and Levies. Granting authority in the imposition of taxes and levies, is expected to further encourage regional governments continually strive to optimize revenue, particularly from regional taxes and levies.

The problem in this research is Pajak Daerah or Retribus Region Is i the most effective to increase revenue (PAD) District Tanggamus through optimization efforts both internally or externally.

The purpose of this study is to find out which are the most effective of the regional tax or levy is the most effective area to increase local revenue through the optimal effort by the District Government Tanggamus.

The analytical tool used in this research is to use qualitative and quantitative descriptive analysis. Where qualitative analysis is to analyze the problems and finding solutions by using the supporting theories associated with this research problem. While quantitative analysis is used to measure whether the efforts

conducted by the Revenue Office and the Regional Asset District Tanggamus quite effective in collecting taxes and levies in order to optimize revenue (PAD).

Our results indicated that basically the Government's efforts in optimizing the PAD District Tanggamus it done by the intensification and extensification.

Intensification is an attempt to optimize revenue by improving the existing ones. through the collection system, control (to see the leakage), and for the orderly administration of tax arrears as a taxpayer who has not paid taxes encouraged to make payment.

Extensification is to optimize revenue by developing the subject and object of taxation, namely by providing tax holidays to entrepreneurs with the aim of development occurred in their areas so that business and in turn will create new jobs and the emergence of the economic bases of a new and ultimately may be subject to local taxes and levy a wider area.