

ABSTRACT

EVALUATION OF THE POTENTIAL TAX RESTAURANT SUKARAME DISTRICT BANDAR LAMPUNG

By

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This research intends to determine the compalibility of existed taxes potentia in the Revenue Office Bandar Lampung restaurants data with real restaurant tax potential. The object of research is done in the Revenue agency in Bandar Lampung, while the object of analysis is performed in restaurants/eateries as sample. Data collection is done by observation to the object, the method used are documentation, observation, surveys, and interviews. Based on the results of the evaluation done on the potential restaurant tax at Sukarame District of Bandar Lampung, shows that there is possibility for lost potential Rp.14.446.500,00 in the calculation of the tax recorded by restaurants Revenue Office with potential tax calculation restaurant noted by researchers.

Keywords : potential, tax, restaurant tax