

ABSTRACT

RETRIBUTION TARIFF EVALUATION AND TAX REVENUES ON THE TOURISM SECTOR REGION (PAD) BANDARLAMPUNG YEAR 2003-2008

By

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The objective of this research are to examine the expediency of retribution tariff and tax of tourism sector which currently set by the government of Bandarlampung. The analysis used is descriptive analysis of qualitative and quantitative descriptive. Qualitative analysis is used to describe the feasibility evaluation tariff levies and taxes on real income of the tourism sector (PAD) Bandarlampung. Quantitative analysis is used to calculate the rate of economic growth Bandarlampung city, as well as the tourism sector's contribution to PAD in accordance with existing data. Calculation and Performance Analysis of taxes and levies, the tourism sector through Share index, and the Growth index.

The outcome of economic growth Bandarlampung currently increasing rapidly, the amount of hotel tax rate could be proposed with the new rate of 17%, the proposed tariff of 17% restaurant tax, entertainment tax tariff proposal of 34%, the proposed tax tariff billboard at 34%, the proposed new list of tariff charges for Rp870.000, 00, and a list of re-registration Rp170.000, 00. Projected revenue after the introduction of this tariff increase has increased and shows can provide a greater contribution to local income. Because in addition to providing a better contribution, in the calculation has also been taken into account the community's ability to pay in taxes and levies, people considered able to pay taxes if tax rates and levies, the tourism sector have increased. By looking at the community's ability to pay taxes in the proposed tariff increase in entertainment tax and tariff levies a business license and re-list the new list may be considered by the Local Government Bandarlampung, this is to increase revenues.

Keywords: Evaluation Tariff, Taxes and Levies, PAD, Bandarlampung