

ABSTRACT

A STUDY ON THE VALUE ADDED TAX IN METRO CITY TAX OFFICE 2003-2008

By

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The problem in this research is "What are the policies that can be done by office tax metro city to increase value added tax receipts".

The purpose of this research is to know how efforts metro city tax office for the amount of taxable employers actively to increase so that the realization of value added tax receipts increased in number and give thought to the tax office to increase the growth of metro cities penerimaanpajak realizable value added.

Date used in this research is secondary date time series. While the source of the data obtained from annual reports metro city Tax Office. Data collection techniques used were observation and documentation. Analysis of the data used in this research is descriptive analysis, namely by describing the fluctuations in the value added tax in the City Metro and the results of the analysis is expected to be a picture of an effort to increase revenue from value added tax.

From the analysis discussion can be concluded that the average compliance level of taxable employers tax office 2003-2008 metro city is still low at 35.18%, thus affecting the value added tax revenues seen in the fluctuations in the growth of value added tax at the tax office metro cities from 2003 to 2008. While opportunities for value-added tax receipts meningkatnya in metro cities in the period of this study is strongly influenced by external factors, namely economic growth shown by the average tax resources that can be done metro city tax office that is equal to 4.115%. This means that every 1% increase in GDP would affect the increase in value added tax revenues amounted to 4.115% in metro city tax office.

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The discussion results of the servant's office suggested to tax in order to more explore the potential value added tax, by tax officers go directly to private companies as well as that operating in the tax office and other work areas, so that employers can actively increase taxable income, thus the realization of growth of value added tax receipts will increase as well and helped in creating economic growth by participating enhance good business climate and increase the awareness of employers and taxable income to report and pay, so the growth of value added tax receipts in the tax office to the metro cities increases.