

ABSTRACT

THE ANALYSIS OF THE IMPLEMENTATION OF PP 46 YEAR 2013 FOR UMKM AND THE INFLUENCE TOWARD THE PAYMENT OF YEAR END TAX

By

FENY SAGITA

This study aimed to find out whether the implementation of PP 46 year 2013 on the imposing of tax due for the entrepreneurs of Micro, Small, Medium Enterprises (UMKM) is more efficient compared to the implementation of PMK number 01/PMK.03/2007.

This research used purposive sampling technique. There are 26 individual taxpayers recorded as taxpayer at the local revenue office (DISPENDA) in Bandar Lampung city. Descriptive quantitative analysis was used to show the numbers, pictures and tables explaining the real condition.

The results of this research show (1) The tax due calculation system of PP 46 year 2013 is simpler, It makes the taxpayers easy to calculate their tax due, and It is more efficient from the time aspect compared to the implementation of article 17 law number 36 year 2008 and PMK number 01/PMK.03/2007, (2) The government revenue will increase if all the taxpayers implement the PP 46 year 2013.

Key Words: PP 46 Year 2013, Individual Taxpayer (WPOP), NPPN