

ABSTRACT

The implementation of the Tax Collection On Boarding House Hotel in Central Jakarta City

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One of the potential of existing local taxes in Jakarta City Center Hotel Tax to the boarding house, the tax imposed under the Jakarta Provincial Regulation No. 7 of 2003, but until 2010 at least still around 12,000 boarding houses scattered in the city that have not yet registered license and boarding business to the local government of Jakarta, so there are many boarding house owners who have not become tax payers and pay taxes on the business of his rented house.

The problem in this thesis is how the implementation of tax collection for the hotel boarding house in Central Jakarta City and what the constraints faced by local governments in carrying out tax collection to a boarding house hotel. While the purpose of writing this essay is to investigate the implementation of tax collection for the hotel boarding house in Central Jakarta City and find out what the obstacles in the collection.

In the discussion of this paper the authors use a normative and empirical approaches. The data obtained are the primary and secondary data. In order to collect data, the authors used two methods of data collection bibliography study and field study conducted by interview.

Based on research results indicate that the implementation of tax collection for the hotel boarding house in the city has been running since 2007. In practice the tax on boarding houses, although not too Hotel Tax revenues contributed only about 1%, but continues to increase every year. Constraints faced by local governments in the collection is the location of boarding house business located in dense residential areas, limited human resources in the DKI Jakarta Provincial Tax Office, the management of simple bookkeeping and tax evasion conducted taxpayer.

As a suggestion Jakarta Provincial Tax Office should pay more attention to efforts to encourage taxpayers to pay taxes, the taxpayers and society as well as other relevant parties such as the Ministry of Housing, District and Sub-District to cooperate and assist local governments in the implementation of tax collection for boarding houses.