ABSTRACT

This watchfulness is done to detect restaurant tax harvest effectiveness in increase region original income and detect tax acceptance restaurant and detect restaurant tax influence towards region original income.

This watchfulness aim: (1) detect restaurant tax harvest execution procedure in increase region original income in income official and finance management. (2) detect restaurant tax acceptance contribution in increase region original income in income official and finance management.

Method that used qualitative descriptive and data that used administrate system and procedure with regency region original income realization data Bandung period year 2005 up to year 2009. data collecting technique that field research (field watchfulness) by interview and observation.

Result from this watchfulness has showed that restaurant tax harvest execution procedure as according to this matter by law can influential towards restaurant tax acceptance contribution in increase regency region original income Bandung. from year 2005-2009 experience increase and depreciation. this is caused by restaurant closing existence and development restaurant. this activity is enough influential towards restaurant tax acceptance, apart from his taxpayer obedience is itself.

keyword: restaurant tax, region original income, region tax