ABSTRACT

The phenomenon that occurs in this research is that the GDP rate in Indonesia in 2008 experiencing shrinkage by 3.6% when compared with the previous year. Decrease in the rate of GDP in that year was the biggest in the last three years, the Processing Industry Sector suffered a severe blow. This sector was experiencing a growth slowdown compared to the same period last year, i.e. from 35.7% to 14.0%. The effect was greater since this sector serves as the largest contributor in the structure of tax revenue. Low revenue realization in the first semester, affected by the slowing economic growth, the decline in volume and value of imports, the decline in the average price of oil, and reduction of import VAT receipts, and tax type which will not be achieve the target are the Value Added Tax and Sales Tax Affairs (DN PPnBM VAT) amounting to Rp. 136,9 billion (98.6 percent), import VAT and luxury sales tax of Rp. 66,2 trillion (69.8 percent). In addition duty of acquiring land rights and buildings (BPHTB) Rp. 7,0 billion, and other taxes Rp. 3,3 trillion (91.8 percent).

The method used in this research is descriptive verificative method. The unit of analysis in this study was the Gross Domestic Product (GDP) in 2000-2009 period and the amount of tax revenue in the period of 2000-2009. The usage statistics that's being used were the linearity test, simple linear regression analysis, analysis of correlation, analysis of determination coefficient, hypothesis test and also using the assistance of SPSS 16.0 program for Window applications.

The results showed that the economic development of Indonesia when viewed from the GDP in 2000-2009 showed an economic growth. During the period of 2000-2009 many of the national GDP donated from non-oil products by more than 50 percent. This shows that the role of non-oil is very large. Although in the 2008 period Indonesia received the impact of world financial crisis by slowing of the economic growth in 2008. Changes of Indonesia's tax revenues in 2000-2009 period have increased. During the years of 2000-2009 the non-oil and gas income tax can not achieve the planned targets in each year. Indonesia's Tax Revenue in 2008 was the highest increase. World financial crisis in 2008 had no impact on tax revenues. Based on the results of the research there is a significant influence between Economic Growth with Indonesia's Tax receipts in 2000-2009 period. This means that economic growth will increase with the increase in tax revenues.

Key words: Economic Growth, Tax Receipts, GDP