ABSTRACT

Regional Income is all right regional government recognized as an addition to net asset value. Some of the factors that affect not achieving the target due to the large corporations in arrears and the results of the regional income each year included in the statement of the regional revenue realization. The greater the ability of regional revenue it will be useful for a better country for national development, state expenditure, as well as the needs of the State. There are many factors that influence changes in the rise and fall, but in this study the target values to taxable and Tax Revenue as a means to increase regional revenue. This study aimed to analyze Effect taxable value of the hedge at the Income Tax Revenue Regions.

The method used in this research is descriptive and verification method. The unit of observation in this study is the Tax Office of Land and Building Bandung. The test statistic used is the classical assumption test, correlation analysis, path analysis, the coefficients dertiminasi and pengujin hypothesis by using SPSS application support for Microsoft Windows.

These results indicate that partially taxable value significantly influence Tax Revenues and berbengaruh significant tax revenue to local revenue.

Keywords: taxable value, Revenue and Income Tax Regions.