ABSTRACT

Implementation Of Regional Tax System
In The Dinas Pendapatan Kota Bandung

The study was done in order to determine the application of the tax system, to find out the bottleneck in the application of the tax system, and to know the efforts made to overcome the obstacles in the application of the tax system at Dinas Pendapatan Daerah Kota Bandung.

The method in this research is descriptive method. Descriptive method is a method used to describe or analyze the results of the study but not used to make broader conclusions.

The results of this study concluded that the mechanism of regional tax system at Dinas Pendapatan Daerah Kota Bandung such as registration, data collection, establishment, deposit, accounting, reporting, and billing, so far the taxpayer may carry on business taxation as well. In the application of the tax system at Dinas Pendapatan Daerah Kota Bandung there are several obstacles that occur, one of the biggest obstacles are the bottlenecks in the system of regional taxation is due to delay or even unwillingness to the taxpayer in the taxpayer's tax deposits payable, but so far Dinas Pendapatan Daerah Kota Bandung can overcome these obstacles as well. Efforts made in the application of the tax collection system that is by increasing socialization, simplification of tax administration system, and improve the quality of the performance of the tax man. Of observations and research conducted by researchers on the efforts made by Dinas Pendapatan Daerah Kota Bandung in overcoming the obstacles that occur in the application of the tax system has been running well for the cooperation related work units.

Keywords : System, Tax System, Regional Tax