

Determinants Affecting Restaurant Taxpayer Compliance In The Bogor City

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Abstract

One indicator of progress a country is the economic growth on each country. There are a lot of determinants that can be affect to the growth of the economics, the one of them is the growth of regional economics. The economic growth in each regional is always influence by the development of infrastructure and public facilities on each region. The development of infrastructure and public facilities are use a lot of money from many source of income which is two of the source is from state budget and local government revenue. One of the local government revenue source is from restaurant tax, that's why the revenue from restaurant tax will be affect to the local government revenue. Based on data from local revenue office of Bogor City, on 2015 realization revenue from restaurant tax on category café is exceed the target by 3%. But when 2016 the realization revenue from it is not reach the target. Then on 2017 the realization revenue is exceed by 2% only. And in 2018-19 the realization of the revenue is cannot reach the target again until 2020 the realization from the restaurant tax on category café can exceed again because the local revcnue office is decrease the target for this restoran type.

The purpose from this research is to knowing determinants which affect to the taxpayer to pay the tax in Bogor. This research is performed with questionnaire method with Likert Scale 1-4 to 67 restaurant in Bogor City.

The result of this resource is the knowledge of the tax rules and tax inspection are effect to the taxpayer compliance. The businesses competition and fiscus service quality had negative relation to taxpayer compliance, but both of them are not had an affect to the taxpayer compliance. The last is the tax penalty and the gross revenue from each restaurant is doesn't have any affect to the taxpayer compliance, but both of them had a positive relation to taxpayer compliance

Keyword: Tax, Local Government Revenue, Taxpayer Compliance

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