ABSTRACT

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LEGAL ASPECT OF INCOME TAX COLLECTION UPON BOARDING HOUSE OWNER IN DKI JAKARTA

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DKI Jakarta as the capital city of Indonesia has its own charm for almost of all Indoensia citizen. Many of them come to DKI Jakarta for the sake of better living as they believe DKI Jakarta offers more job opportunity and better education than any other cities in Indonesia. That condition makes Jakarta as the most populated city in Indonesia. As the price of properties in DKI Jakarta are realtively high, boarding house will be a better option for them and some people see this as a good business opportunity. Government, both central government and local government, also see this situation as a good chance to raise their tax revenue. Boarding house owners in DKI Jakarta obligated to pay two kind of tax, income tax for central government revenue and hotel tax for local government revenue. As Indonesia use self-assessment system for both income tax and hotel tax, boarding house owner will have privilege to calculate, pay, and report their tax by their own. Since the current tax revenues haven’t reach the maximal potential, this system requires the government to establish a clear and modest regulation to boost boarding house owners’ honesty and awareness. The governments also hold responsibility to educate the boarding house owners about the condition between income tax and hotel tax.

References: 35 (1968-2015)

Keywords: income tax, local government, boarding house, hotel tax