

ABSTRACT

Okky Ocktaviani. 2015, *THESIS*. Title: "Taxpayer Compliance Analysis Before And After The implementation of Government Regulation No. 46 Year 2013 Di SMEs Onyx Tulungagung "

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In achieving a desired development by the Indonesian nation, the government requires the State revenues from Tax Revenue. One of the efforts made by the Directorate General of Taxation (DGT) is imposing Government Regulation No. 46 Year 2013, the tax base used is gross income every month with final income tax rate of 1%. The emergence of these regulations is to provide convenience for taxpayers in determining the amount of income tax payable, but enactment of these rules in the middle of giving trouble to the taxpayer in the deposit and tax reporting for 2013. The purpose of this study was to determine taxpayer compliance before and after the implementation of Government Regulation No. 46 of 2013 on SMEs Onyx Tulungagung.

This study used descriptive qualitative approach with the aim of obtaining a picture easily the object under study in the form of words about the focus of research on tax compliance before and after the implementation of Regulation Government No. 46 of 2013 on SMEs Onyx Tulungagung. The object of the study there were 10 SMEs Industry Onyx and Marble. Data analysis aims to simplify the data processed, making it easy to read and interpret. Data collected by observation, interview, documentation.

The results showed that the enactment of Government Regulation No. 46 In 2013 not only caused difficulties in terms of calculation just as effective mid-year, but there are not aware of the government regulations in terms of both has been the enactment of these regulations and in terms of the calculation mechanism. As for other effects of the introduction of government regulations is that the amount of income tax payable is higher when compared to the income tax calculations using bookkeeping or norm of net income, so that tax compliance in the income tax payment decreases.