ABSTRACT

Mernawati.2015, Thesis. Title: "Before and After Implementation of Government Regulation of No. 46 2013 For the taxpayer on KPP Pratama of North Malang.
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Keywords: Growth of Number of Taxpayers, Taxpayer Receipt

Taxes are a major source of revenue of the country which is used to finance government spending and development. Tax revenue is the largest domestic revenues or major, amount of state spending in order to finance the country demanding an increase in state revenues, one of which comes from tax revenue. Dated July 1, 2013 the government has set PP. No. 46 In 2013, concerning the taxation of UMKM. In helping small and medium-sized economic activities, the government provides tax services to UMKM of Taxpayers with a tax rate of 1% is levied on gross sales cycle of up to Rp 4.8 billion per year.

This research used descriptive method with qualitative approach. The technique of collecting data used interviews, literature study, and documentation study. Types and sources of data research used primary data.

The research result of the growth rate of taxpayer number with the Government Regulation No. 46 of 2013 on KKP Pratama North Malang increased in the number of registered taxpayer. Government Regulation No. 46 of 2013 on KKP Pratama of North Malang effected in August 2013. Tax receipts of the UMKM sector in KKP Pratama of North Malang before and after application of Government Regulation No. 46 of 2013 has increased but until December 2013. While in 2014 decreased of the level of acceptance by the Government Regulation No. 46.