

ABSTRACT

Sholikah, A. M. (2015). *Analyzing the System of Boarding House Taxation Procedure in Malang*. Thesis. Advisor: Sri Andriani, S. E, M. Si. Pembimbing: Sri Andriani, SE. M.Si

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This research aims at identifying and analyzing the system and procedure of hotel taxation, especially boarding house taxation in Malang. Data analysis is conducted by comparing the theory proposed by various scholars and Malang Mayor Regulation governing the procedure of tax payment in Malang.

This research employs descriptive qualitative approaches which aim at illustrating briefly, completely and systematically the focus of research covering the system and procedure of hotel taxation, especially boarding house taxation in Malang. The object of this research is the Department of Regional Revenue in Malang. The data used by the researcher are primary and secondary data getting through observation, interviews and documentation. The researcher records as well as analyzes and compares the implementation of the system in the fieldwork with the theory and Mayor Regulation No. 20, 2013 which regulates the procedure of regional taxation. The researcher then makes a conclusion.

The result shows that the system and procedure of hotel taxation, especially boarding house taxation in Malang is adequate effective and has completed the procedure of regional taxation, documents and the reports of regional tax revenue. However, there is still no system of taxation in the written form that causes misconception of taxpayer in the procedures of taxation. The taxpayers should report it back to the Department of Regional Revenue that they have retributed so that they will get a letter of formal deposit from the Department of Regional Revenue. Unfortunately, they do not come to report it back.