ABSTRACT


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Keywords : Tax Filing, SMEs, Extensification, Government Regulation No. 46 Year 2013.

This study aims to determine (1) The level of tax receipts between before and after implementation of Government Regulation No. 46 Year 2013 on STO South Malang, (2) the extensification tax on SMEs by the issuance of Government Regulation No. 46 Year 2013 on KPP Pratama Malang Selatan.

Type and research approach in this study is qualitative. This research data is data TIN SMEs, the number of taxpayers who pay and tax revenue for the year 2013. Data were obtained from field observations and interviews directly with tax officials and SMEs. While the method used is descriptive method.

The results showed that (1) Government Regulation No. 46 In 2013 in KPP Pratama Malang Selatan new effect in August 2013, due in July is still held by the taxpayer socialization. While the level of tax revenue in the period January to December 2013 using the income tax article 25 and at that time the level of tax revenue amounting to 79.61%. While the level of tax revenue in the period July through December using Government Regulation No. 46 In 2013 the amount of 20.39%. This is because there are many SMEs Taxpayers who do not respond to a Government Regulation No. 46 In 2013 that seemed sudden. (2) expand on the tax on SMEs with the issuance of Government Regulation No. 46 in 2013 has increased by 498 SMEs. This is because the taxpayer who register themselves directly to the KPP Pratama Malang Selatan and tax authorities conducting a direct extension to the taxpayer.