ABSTRACT

Keywords : Typologi Klasen, potency, effectiveness, effort, and capacity Taxes

Reklame tax as a source of local revenue in Pontianak during the period 2008-2012 have not provided significant results, where the contribution to revenue by an average of 0.08% per year, with the realization that always exceeds the target with numbers above 100%, but was associated with the development social and economic variables such as GDP growth rate, per capita income and value-added sub-sectors Advertising, its contribution should still be improved. Advertising Tax targeting yet realistic, be one contributing factor, because the revenue target should be based on the potential or capacity is generally assessed based only (approximate), so it's not impossible the realization of acceptance by a ratio of more than 100% it is not optimal.

In connection with the above, this thesis intends to determine the position of the advertisement tax dengan typologi Klasen and calculate the real potential of advertisement tax, the level of effectiveness: tax effort (tax - effort) and the capacity of the tax, then through a system of tax collection procedures Advertising and city government Pontianak will have objective guidelines in determining a target, and if there is a gap between the realization of the targets can be created strategies to optimize tax revenues advertisement.

The approach taken to answer the research objectives of this thesis, especially to measure the magnitude typolgi Klasen and find out the real potential of advertisement tax in year t, obtained by Linear Trend Analysis, Level of Effectiveness estimated in a straightforward manner that the ratio between the proceeds received by the target acceptance and Hotel tax real potential in order to obtain the capacity ratio (tax - capacity) and the tax effort (tax - effort).

The results showed that the typologi Klasen Advertising Tax in Pontianak was in Developing sector, while the results of the calculation of potential besadarkan advertisement tax by an average of 4,218,153,656 with the level of effectiveness based on the target or its tax - capacity average of 110 percent per year, but the level of effectiveness based on potential or its tax -effort by 98 percent per year.