

TRANSPARENCY OF REGIONAL TAX RECEIPTS AND REGIONAL RETRIBUTION FROM THE TRIANGLE FRAUD PERSPECTIVE THEORY IN REALIZING GOOD GOVERNANCE

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Abstract

Background - Tax payments regions and regional levies originating from from people's money as embodiment participation public in financing development national , collection and management must be transparent , professional and accountable and supported by an easy tax administration system understood by taxpayers based on principles good governance, so that the result impact to improvement Locally-generated revenue . The purpose of this study is to analyze the tax collection process . tax area and levies area based on principle good governance so that the implementation process can prevent the occurrence fraud by officers levy tax . Method The research used is through approach legal normative with approach literature use laws , regional regulations and regional government policies , journals and opinions expert For to study terms and regulations existing legislation in implementation levy tax . The type of approach used in this scientific work is the Statue Approach , namely an approach based on the provisions of positive law applicable in Indonesia related to the legal issues that occur. System and mechanism for monitoring levies tax area and levies the area is still not running effectively as expected . For That with authority Regional Autonomy , region can make local regulations in particular related innovation of collection model tax area and levies area in accordance with demographics the area that will be impact to progress and empowerment the area.

Purpose - The purpose of this study is to analyze the tax collection process . tax area and levies area based on principle good governance so that the implementation process can prevent the occurrence fraud by officers levy tax

methodology - Method The research used is through approach legal normative with approach literature use laws , regional regulations and regional government policies , journals and opinions expert For to study terms and regulations existing legislation in implementation levy tax

Findings - The implementation of tax calculation systems and methods by taxpayers is carried out online so that tax payments from the public are directly controlled by the system directly.

Originality - This research has never been discussed in previous articles and is the author's original work based on the implementation of tax collection and the calculation and receipt system for regional taxes and regional levies.

Keywords: Regional Autonomy , Taxes Area and Retribution Region , Transparent , Good Governance
