

Analisis perluasan objek pajak hiburan atas kegiatan jumpa penggemar fans meeting di Provinsi DKI Jakarta = Analysis entertainment tax base extensification of fans meeting activity in Province of Jakarta

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Abstrak

Penelitian tentang Analisis Perluasan Objek Pajak Hiburan atas Kegiatan Jumpa Penggemar (Fans-Meeting) di Provinsi DKI Jakarta bertujuan untuk menganalisis pemenuhan kriteria bagi kegiatan Jumpa Penggemar (Fans-Meeting) sebagai Objek Pajak Hiburan, serta menganalisis peluang dan tantangan bagi kegiatan Jumpa Penggemar (Fans-Meeting) untuk menjadi Objek Pajak Hiburan.

Dengan menggunakan Pendekatan Penelitian Kuantitatif, penelitian ini menunjukkan bahwa kegiatan Jumpa Penggemar (Fans-Meeting) sudah layak menjadi Objek Pajak Hiburan di Provinsi DKI Jakarta. Namun, pemungutan Pajak Hiburan atas kegiatan Jumpa Penggemar (Fans-Meeting) belum dapat dilakukan karena kegiatan ini belum diatur pada Peraturan Daerah Provinsi DKI Jakarta Nomor 13 Tahun 2010 tentang Pajak Hiburan.

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The research about Analysis Entertainment Tax Base Extensification of Fans- Meeting Activity in Province of Jakarta has a purpose to analyze the accomplishment of Fans-Meeting Activity as an Entertainment Tax Base, and analyze the opportunity and challenge for Fans-Meeting Activity to be Entertainment Tax Base. With the Quantitative Research Approach, this research showed that Fans-Meeting Activity had been suitable to become Entertainment Tax Base in Province of Jakarta. However, entertainment tax collecting on Fans- Meeting Activity could not yet be done because this activity was not regulated in Local Regulation Province of Jakarta 13/2010 about Entertainment Tax.