

ABSTRACT

The tax service office Pratama Majalaya is the tax office that is possessed its territory is southern Bandung districts which has 15 sub districts . On the 1st July 2013 the government issued a new regulation, that is the government regulation number 46 year 2013 in computation 1% of earnings monthly and distribution gross does not exceed 4,8 billion in 1(one) year.

This research aims to analyze the implementation of the government regulation number 46 at the tax service office service in Pratama Majalaya, also to find out the condition of the taxpayer especially the UMKM who got a lack of the socialization from the tax service office Pratama Majalaya. So the research will be able to help increasing of the socialization of the government regulation number 46 to the taxpayer especially the UMKM.

The tax service office Pratama Majalaya had still of the socialization towards the government regulation number 46, so that cause the taxpayer especially the UMKM had not understood about how to paid or the reported.

The advice for the tax service office Pratama Majalaya is, they should increase the socialization, and there is no harm to come forwardly to the taxpayers especially the UMKM, so they will understand how to do the payment and reporting by using the government regulation number 46.

Keyword : The implementation of government regulation number 46 in 2013