

Abstract

Niko Pransisco, Parliamentary Oversight Against Tax Collection And Retribution For The Increases In Local Revenue In Lahat Regency Of South Sumatera Province, Under The Care Of Prof. Zudan Arif Fakrulloh, SH, MH as The Promoter And Dr. Djafar Albram, SH, MH as Co Promoter.

In the implementation of regional autonomy in giving full authority to autonomous regions in this district/city to arrange finance region including sources of budget revenue. However, in practice the daily lot of leakage of state finances, manipulation and collusion that income that were not as expected. For that reason, the monitoring role of members of parliament as a final filter should be optimized.

Based on the description of the background research was then formulated the principal subject matter as follows : First , How the supervision of Parliament to tax and levies to Increase Local Revenue in Lahat ? Secondly , What Barriers supervision of Parliament in the taxation and levies For Increasing Local Revenue in Lahat ? , and Third, How does a model of effective supervision of Parliament to increase income of locally generated revenue in Lahat ?

There are several theories used in the preparation of this dissertation, the first theory of the Unitary State of Law and , secondly Theory of Justice. Legal System Theory third, fourth Theory of the Welfare State. Number Theory fifth, sixth Principles of taxation according to the philosophy of law, the seventh Theory actions of the Government and Administration, Local Government and the latter theory .

In preparing this dissertation research is done through a merger between the normative and juridical methods Empirical. Methods normative in a dissertation with the approach of legislation, is done by examining the legislation on autonomy, especially with regard to the supervision of Parliament to tax and levy, while the juridical methods of empirical done by direct interview of the study sites.

Oversight of Parliament against the increase of taxes and levies to boost local revenue in Lahat done by a lot down directly into the field where the source of income from taxes and levies are collected to form the investigation team and to test the strings and this is done continuously in all lines.

There are several factors for Parliament in monitoring, among others: the lack of technical capacity, limited human resources qualified, less between factions in decision-making and lack of complete document.

Parliament forms the most effective control to increase revenue in Lahat is to optimize the function of monitoring tools that exist in Parliament completeness Lahat both permanent and an ad hock begin from the planning phase to the reporting phase.