

ABSTRAK

Pola konsumsi kopi yang semula banyak dilakukan masyarakat di warung kopi pinggir jalan menghadirkan inovasi baru, antara lain es kopi susu. Tren kopi susu ini yang menjadi alasan maraknya *coffee shop* di Jakarta. Melihat fenomena ini penulis ingin mengungkapkan potensi perpajakan yang dihasilkan oleh *coffee shop* di Kebayoran Baru Jakarta Selatan, bagaimana tingkatan kepatuhan WP usahawan *coffee shop* di Kebayoran Baru, dan bagaimana kendala dalam menjalankan usaha *coffee shop* di Kebayoran Baru. Untuk memudahkan penulis dalam mengumpulkan data, dilakukan wawancara dengan 3 *coffee shop* yang berada di Kebayoran Baru. Metode penelitian yang dilakukan adalah studi kepustakaan dan studi lapangan dengan Teknik wawancara. Hasil penelitian menunjukkan bahwa potensi penerimaan pajak *coffee shop* di Kebayoran baru mencapai Rp1.728.000,00 hingga Rp35.020.800,00, rasio kepatuhan WP usahawan *coffee shop* di Kebayoran baru sebesar 72,15%, dan kendala yang dialami WP usahawan *coffee shop* antara lain modal, ilmu perkopian, perlengkapan, lokasi strategis, dan ilmu pemasaran.

Kata kunci : UMKM, PP 23 Tahun 2018, *coffee shop*

ABSTRACT

The pattern of coffee consumption that was originally done by many people in street coffee shops vendor has brought new innovations, including iced coffee milk. This iced coffee trend became the reason there's many Coffee Shop in Jakarta. Based on this fact, the author wants to reveal the potential for taxation generated by the coffee shop in Kebayoran Baru, South Jakarta, how is the level of taxpayer compliance of coffee shop entrepreneurs in Kebayoran Baru, and what are the obstacles in running a coffee shop business in Kebayoran Baru. To facilitate the author in collecting data, interviews were conducted with 3 coffee shops in Kebayoran Baru. The research method used is literature study and field study with interview technique. The results showed that the potential for coffee shop tax revenues in Kebayoran only reached Rp1,728.000,00 to Rp35,020,800.00, the taxpayer compliance ratio of coffee shop entrepreneurs in Kebayoran baru was 72.15%, and the constraints experienced by coffee shop entrepreneur taxpayers. including capital, coffee knowledge, equipment, strategic location, and marketing knowledge.

Keywords : UMKM, Regulation, coffee shop