

## **ABSTRAK**

### **TINJAUAN PENGGAJIAN POTENSI PAJAK PENGHASILAN PADA USAHA *HOME STAY* DI KAWASAN DESTINASI WISATA PREMIUM BOROBUDUR**

Penelitian ini dilatarbelakangi tinjauan atas penggalan potensi pajak penghasilan pada sektor wisata khususnya pada usaha *home stay* di kawasan wisata Candi Borobudur, Kabupaten Magelang. Penelitian ini memiliki tujuan 1) mengetahui gambaran aktivitas usaha pondok wisata atau *home stay* di kawasan wisata Candi Borobudur, 2) mengetahui dampak bantuan pembangunan pondok wisata atau *home stay* dari Kementerian PUPR di kawasan wisata Candi Borobudur, 3) mengetahui perkembangan jumlah Wajib Pajak sektor usaha pondok wisata atau *home stay* di kawasan wisata Candi Borobudur, 4) Mengetahui potensi Pajak Penghasilan atas usaha pondok wisata atau *home stay* di kawasan wisata Candi Borobudur. Ruang lingkup penelitian dibatasi pada lokasi KPP Pratama Magelang dan *home stay* di kawasan Candi Borobudur dengan pembahasan mengenai Pajak Penghasilan tahun pajak 2019-2021. Penelitian dilakukan dengan metode kualitatif menggunakan teknik kepustakaan, penelitian lapangan berupa wawancara, observasi, dan dokumentasi. Hasil dari penelitian adalah *home stay* di kawasan wisata Candi Borobudur menjalankan usaha penyewaan kamar dan kegiatan tur sesuai permintaan tamu. Pembangunan yang telah dilakukan kementerian PUPR belum memberi dampak signifikan serta perkembangan jumlah *home stay* di kawasan Candi Borobudur juga relatif masih sedikit. Hal ini berpengaruh terhadap penerimaan pajak penghasilan atas usaha *home stay* di kawasan wisata Candi Borobudur yang masih rendah.

*Kata Kunci: Aktivitas, Home Stay, Potensi Pajak Penghasilan.*

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### **TINJAUAN PENGGAJIAN POTENSI PAJAK PENGHASILAN PADA USAHA *HOME STAY* DI KAWASAN DESTINASI WISATA PREMIUM BOROBUDUR**

This research is motivated by a review of the exploration of potential income taxes in the tourism sector, especially in the home stay business in the tourist area of Borobudur Temple, Magelang Regency. This study has the objectives of 1) knowing a description of the business activities of a home stay in the tourist area of Borobudur Temple, 2) knowing the impact of assistance for the construction of home stay from the Ministry of PUPR in the tourist area of Borobudur Temple, 3) know the development of the number of taxpayers in the homestay business sector in the tourist area of Borobudur Temple, 4) Knowing the potential Income Tax on the business of tourist lodge or home stay in the tourist area of Borobudur Temple. The scope of the research is limited to the location of KPP Pratama Magelang and home stays in the Borobudur Temple area with a discussion on Income Tax for the 2019-2021 fiscal year. The research was conducted with qualitative methods using literature techniques, field research in the form of interviews, observations, and documentation. The results of the research are home stays in the tourist area of Borobudur Temple have a room rental business and tour activities according to guest requests. The development that has been carried out by the Ministry of PUPR has not had a significant impact and the development of the number of home stays in the Borobudur Temple area is also relatively small. This influences income tax receipts for home stay businesses in the Borobudur Temple tourist area which is still low.

*Keywords: Activity, Home Stay, Potential Income Tax.*