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*Diajukan untuk Memenuhi Sebagian dari Syarat-syarat Guna  
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# **Analisis Efektifitas dan Efisiensi Pemungutan Pajak Daerah Pada Kabupaten Sijunjung Tahun Anggaran 2013-2015**

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## **ABSTRACT**

*The purpose of this study is to determine the effectiveness and efficiency of tax collection in Sijunjung Fiscal Year 2013 - 2015 as well as any efforts being made to streamline and improve efficiency of tax collection areas. This type of research is descriptive is research using primary data through interview and secondary data obtained from DPKD Sijunjung. Data obtained from the regional budget realization reports Sijunjung fiscal year 2013-2015. Analysis of the data used is to calculate the effectiveness, efficiency and efforts to achieve it. The results of this study showed that the average tax collection in Sijunjung has been very effective (112.04%) and very efficient indicated by the achievement rate of less than (60%).of 9 types of taxes , there are three types of taxes that are less effective such as hotel tax, entertainment tax and advertisement tax. The efforts undertaken by the Local Government Sijunjung to to make the effectiveness and efficiency of tax collection has a optimal, except for the three types of taxes.*

*Keywords: Effectiveness, Efficiency and Local Tax*

