

ABSTRACT

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THE IMPORTANCE OF TAX SOCIALIZATION TO IMPROVE UNDERSTANDING TAX UMKM (CASE STUDY ON BIG BINS COFFEE UD)

Income tax revenue in the UMKM sector has a potential to has a large increasing percentage due to the increasing number of UMKM currently.the government made an effort with issuing a special tax rate for UMKM listed in Government Regulation No.23 of 2018 with income tax rate at 0,5%. The purpose of making this journal is to identify problems about the lack of tax socialization specifically for understanding UMKM taxes in Big Bins Coffee Trading, and every year this UMKM pay taxes using a personal NPWP. In this journal, researchers use quantitative methods or conduct interviews with the UMKM owner directly to collect primary data. The result of this research is UMKM Big Bins does not understand about the existence of UMKM tax and lack of socialization about Big Bins trading business.

Keywords : Taxation socialization, understanding of taxation, UMKM.

