***ABSTRACT***

 *This Final Report entitled " TAX COLLECTION RESTAURANTS IN PARIAMAN CITY OF WEST SUMATERA PROVINCE". This research is based on the problem of not yet optimal collection of restaurant tax by local government of Pariaman. So the author is interested to know how the collection conducted by the local government of Pariaman City, the constraining factor in the collection of restaurant tax and efforts made by the Regional Financial Institution of the City Pariaman.*

 *This is based on research by  the prevailing regulations and theoretical study of Sutedi (2008: 100-101), which broadens the revenue base, strengthens the collection process, enhances oversight, increases administrative efficiency and lowers the cost of collection and increases the capacity of revenue through better planning.*

*The methods use in the research is descriptive qulalitative method with inductive approach. With the techniques of data collec-tion are observation, interview and documentation.*

 *Based on the analysis, the collection of restaurant tax is in accordance with the regulations set but there are still obstacles that the number of tax payers who have not used the bill, and the effort is the emphasis of tax costs.* *And based on the analysis, from 5 indicators theoretically 4 indicators are optimal, but there is still 1 indicator that is not optimal, where the public has not had the awareness as a taxpayer so that makes it difficult for officers to supervise. So BKD seeks to increase supervision on a regular basis by reducing the cost of collection, as well as better planning*

*The authors conclude that the applied regulation is considered not optimal, there are still many taxpayers who are not obeying the law, so the cost of taxpayer becomes an effort in that circumstance based on the theoretical perspective the government has actively levied the tax, but the awareness of the taxpayer is still low. In addition it is expected that the collection should be done by using the bill as well as the existence of the reward & Punisment to the taxpayer*

 *Keywords: Optimization, Collection, Restaurant Tax,*