ABSTRACT

Implementation of the self assessment system is still not running optimally this is caused by low levels of adherence. To increase the level of compliance can be a way to optimize the performance of tax audits. Tax audit is used to further improve tax keatuhan so good tax implications of giving a good influence on self-assessment system.

The purpose of this study was to: (1) determine the effect of Tax on Tax Compliance Examination, (2) determine the effect of the Tax Compliance Self Assessment System, and (3) determine the effect of Tax on Tax Compliance Inspection and Self Assessment System implications.

The method used is descriptive approach and verivikatif. The collection of primary data obtained through interviews and questionnaires using a questionnaire, and secondary data obtained from the agencies that have anything to do with this research. The resulting data were analyzed by descriptive statistics and, using path analysis (Path ANALISYS).

The results showed that the Tax Inspection in Region 1 KPP Bandung in West Java Regional Office has baikKepatuhan Tax was already works quite well and the effectiveness of the implementation of Self Assessment tax system is quite baik.Pemeriksaan have enough relationships and positive influence on tax compliance and tax implications for its effect on Self Assessment systems.

Keywords: Tax Audit, Compliance and Self Assessment Tax