ABSTRACT

Compliance costs are the costs - costs to be incurred by the taxpayer in meeting the requirements of the tax obligations. Direct compliance costs to cost money, and time cost, is still high enough to burden the taxpayer. Tax collection is not optimal to be the main cause of the difficulty of collecting tax revenue. State revenues from the tax sector is one important component of development financing in order to self-sufficiency.

The purpose of this study to determine the influence of compliance cost and tax collection to tax revenue in west java I. The method used in this research is descriptive method and verifikatif. To determine the influence of the cost of tax compliance and collection of tax revenue used statistical tests. Statistical test used is the classical assumption test, correlation analysis, multiple linear regression analysis, determination coefficient and hypothesis test using SPSS software assisted 18 for windows

Research results indicate that compliance costs on the Tax Office Primary Areas of West Java, I was still quite high. Cost of compliance effect on tax revenue to the Tax Office Primary Areas of West Java I. This means that the higher the compliance costs will likely be detrimental to the decline in tax revenues in the Tax Office Primary Areas of West Java I. As for the Billing Tax on Tax Office Primary Areas of West Java, I've done in accordance with the provisions of laws - laws that apply even if not optimal. Tax collection and a significant effect on the increase in tax revenues in the Tax Office Primary Areas of West Java I. This means that if the tax collection done well it will impact positively on increasing tax revenue.

Keyword : Compliance Cost, Tax Collection , Tax Revenue