ABSTRACT

Self Assessment system is very influential for Taxpayers, one side of the taxpayer was entrusted to calculate, pay, and the report itself should be the amount of tax payable, but on the other side there are many taxpayers who do not obedient the fulfillment of tax obligations, so that requires the taxpayers to prepare for compliance testing on the reported tax pass through tax audit.

The purpose of this study was to know of self assessment system, tax audit, tax compliance and to determine the influence of self assessment system and tax audit to tax compliance.

The method that has been used in this research is descriptive and verification method. The unit of analysis in this research is an corporate taxpayers in Pratama Tax Services Office Bandung Tegallega which amounts to 51 samples.The statistic test that has been used is the calculation of correlation Person, Spearman, coefficient of determination, hypothesis test and also using SPSS 18 for windows applications.

The results shows that there is a strong relationship between the implementation of self assessment tax system and tax audit with a compliance taxpayers. Besides that, the influence of self assessment tax system and audit tax with a compliance taxpayers of the effect it amounted to 48,4%. This study provides empirical evidence that the influnce of self assessment system and tax audit significant of the effect to compliance taxpayer in Pratama Tax Services Office Bandung Tegallega.

Keywords : The influence of self assessment system, audit tax, taxpayers compliance