ABSTRACT

Land and building tax has an important role for the continuity and smoothness of development, it is necessary handling and a more intensive management. In order to create equity in land and building tax collection, then set the policy on land and building tax reduction. Reduction of Land and Building Tax (PBB) is granting tax relief payable on the taxable income. While the material compliance is a situation where the taxpayer meets all material terms of taxation, ie according to the letter and spirit Taxation Act.

The method used in this research is descriptive and verification method. Descriptive method used to determine the variable picture of land and building tax reduction and variable material compliance with individual taxpayers, while the verification to find out the relationship between land and building tax reduction and material compliance of individual taxpayers.

The results of this study indicate that land and building tax reductions have a significant effect in improving the compliance of material an individual taxpayer in the tax office in Bandung Region. There is a fairly strong relationship between land and building tax reduction in material compliance with an individual taxpayer in the Tax Office Primary Area Bandung.

Keywords: The Reduction Of Land And Property Tax , Individual Tax Material compliance