ABSTRACT

The research was conducted at the Department of Revenue of Bandung, especially on the taxes that one government agency that manages the reception area. The purpose of this study was to determine the effect of the implementation of the regional tax administration and taxpayer compliance areas at revenue Bandung*, to know the development of local tax revenues and to find out how much influence the implementation of the regional tax administration and taxpayer compliance areas of tax revenue at revenue Bandung area .*

The research method used is descriptive and verifikatif. The unit of analysis in this study is the tax officer in the administration of the entire tax revenue unit area of Bandung which amount to 30 people as a population, and the entire population sampled using census techniques. Techniques of data collection in this study using observational techniques, questionnaires, interviews, and searcing (internet). Statistical testing was performed multiple linear regression analysis, partial correlation coefficient, determination coefficient and hypothesis test-assisted using SPSS 18.0 for windows applications.

The results can be seen that the influence of the implementation of local tax administration and taxpayer compliance area has been going well and local tax revenues during 2010 exceeded the set targets. The results of testing data show that the magnitude of the correlation coefficient between the implementation of tax administration area with local tax revenue is 0818, and the correlation coefficient taxpayer compliance with the local county tax revenue is 0.859. While the impact of the implementation of the regional tax administration and taxpayer compliance areas of local tax revenue is 86.2%, while the remaining 13.8% is affected by the implementation of tax collection.

Key words: Tax Effect of Implementation of Regional Tax Administration, Taxpayer Compliance Regional and Local Tax Revenue