ABSTRACT

The research was conducted at the Tax Office Primary in West Java Region I, which is one of the institutions engaged in taxation. The purpose of this study is to determine Quality Implementation and Enforcement of Tax Law in Improving Formal Tax Compliance of individual taxpayer, and to determine the influence of Quality Implementation and Enforcement of Tax Law in Improving Formal Tax Compliance of individual taxpayer to the Tax Office Primary Areas of West Java I.

The method in this research is descriptive and verified method. The determination of the effect of Quality Implementation and Enforcement of Tax Law in Improving Formal Tax Compliance of individual taxpayer used statistical test using of SPSS 17.0 For Windows applications and calculate manually. By taking 45 samples from taxpayers and tax authorities which done by distributing questionnaires as primary data. Sample determination techniques in this study were drawn by purposive sampling. The method of analysis used is multiple linear regression. Partially and simultaneously are used for hypothesis testing..

Based on this research, it is known that the Application of Quality Law Enforcement Tax and Tax Compliance in Improving Formal individual taxpayer to the Tax Office Primary in West Java Region I Good. Partial results of the study (t test), showing direct evidence for the quality of the service tax and tax law enforcement has a significant in fluence of formal compliance of tax payer. simultaneously (test f) quality of service tax and tax law enforcement has a significant influence on formal compliance with an individual taxpayer.

Key words : Quality Tax Service, Tax Law Enforcement, Compliance Mandatory Formal Personal Tax