ANALYSIS OF TAX ADMINISTRATION SYSTEM USING SELF ASSESSMENT SYSTEM IN TAX OFFICE SERVICES PRATAMA BANDUNG CIBEUNYING

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ABSTRACT

The research was conducted at the Tax Office with the title Cibeunying Pratama Bandung analysis of the implementation of the tax administration system using the method of assessment selg at the tax office system pratama cibeunying bandung. Based on the phenomenon that occurs with the filling of public awareness is still low SPT partly because many taxpayers are not paying taxes in his consciousness, and the ignorance of the taxpayer to calculate and fill in the Notice (SPT) with a correct and complete. The purpose of this study is to determine the implementation of tax administration, unntuk know the factors that influence the self assessment system in the Tax Office Cibeunying Pratama Bandung.

The method used in this research is descriptive analysis method. Data collection procedures used in this research is to study a field that includes field observations, interviews, and documentation by way of literary study. Pelaksanaaan tax administration system carried out by the method of self-assessment system that is registering, counting, depositing and reporting. The results showed that the implementation of the tax administration system using the self assessment system has been running pretty well, but there are still factors that inhibit the implementation of the self assessment system.

Keywords: implementation, the tax administration system, self-assessment system