ABSTRACT

In Indonesia, one of the most important state revenue is taxes. Taxation is a tool for the government in achieving the aim of gaining acceptance both directly and indirectly from the community to finance expenditures as well as national and community economic development. One of the tax revenue received by the taxpayer of government is of a private person.

Individual taxpayer is a taxpayer who is registered as a tax sebjek individual taxpayer in the KPP in accordance with general provisions and procedures of taxation, including tax payments, withholding taxes, which have tax obligations in accordance with statutory provisions. Analytical results obtained by using the Statistical Package of Social Science atai SPSS version 18.0 on Primary KPP Bandung Karees.

States that test for normality of the data distribution is normal KPP. Analysis of correlation between the quality of service tax by the taxpayer compliance is equal to 0.651 with a positive direction. This means that the quality of tax services have a strong relationship with compliance when the Self Assessment Tax System does not change while the partial correlation coefficients between the Self Assessment System with taxpayer compliance is equal to 0.636 with a positive direction. This means that the Self Assessment System has a strong relationship with the taxpayer compliance when the quality of service tax has not changed.

Keywords: Tax service quality, self assessment system, Compliance tax