ABSTRACT

Tax billing is action by the Director General of taxes, because a taxpayer do not obey the provisions of law, specifically concerning the payment of taxes. The purpose of this research was to know the tax Billing procedure at Dispenda Bandung.

The method used in this research is descriptive method. This Research method is used to describe the tax billing procedure at Dispenda Bandung. Beside of descriptive methode a writer also use literature and research of field with direct observation to Dispenda Bandung and interview with the parties concerned.

Based on the result of the research obtained result that the tax billing procedure at Dispenda Bandung still occur barriers even though these procedure is appropriate with local regulation number 20 2011th . The Barriers are still often happen is the taxpayer moved their address, the taxpayer does not pay taxes or the taxpayer submit the objection / review. Moreover there are taxpayer do not pay the taxes payable after the warning letter published the forced letter was published. These barriers can complicate officers in performing their duties. Dispenda Bandung should repeat the data of taxpayer and more socialize about the important of tax, remember lack of awareness the taxpayer for payment tax debts.

Keywords:local tax, local tax billing procedures, taxpayer