ABSTRACT

This research was conducted at the Tax Office Pratama Bandung Cibeunying. A phenomenon that occurs in the self-assessment system is still low awareness of the taxpayer in performing its obligations under the self-assessment tax system. While the phenomenon in the quality of tax services is the communication that occurs between the taxpayer with tax officials is not good, the attitude of officers still unsatisfactory pemugut tax for taxpayers, officers were slow, and less obvious in providing information.

The purpose of this study was to determine how much influence the implementation of self assessment system and the quality of service tax on tax compliance in KPP Pratama Bandung Cibeunying.

The population in this study is the taxpayer in KPP Pratama Bandung Cibeunying. Sample selection is done using incidental sampling is to use as much as 100 taxpayers in KPP Pratama Bandung Cibeunying. The analysis used is descriptive analysis and verification. The analysis model used is Structural Equation Modeling (SEM) using the Partial Least Square (PLS).

The results showed that the application of the self-assessment system and affect the quality of service tax on tax compliance on the Tax Office Pratama Bandung Cibeunying.

Keywords: Self Assessment System, Quality Tax Service, Taxpayer Compliance