ABSTRACT

This research was conducted on Small Taxpayers Office Bandung Tegallega. A phenomenon that occurs in the self assessment system that many taxpayers who have not been able to count themselves the amount of tax due. Moreover, the phenomenon that occurs Account Representative Account Representative performance has not been entirely effective as their Company Profile Taxpayers who have not trumpdate.

This study aims to provide empirical evidence about the influence of Self Assessment System and Account Representative on tax compliance on the Tax Office Pratama Bandung Tegallega.

The method used in this research is descriptive and verification method. The population is 61219 individual taxpayers in KPP Pratama Bandung Tegallega, and the samples taken are as many as 100 individual taxpayers using sampling techniques slovin approach. The analytical method used is Structural Equation Model (Structural Equation Model / SEM) approach Partial Least Square (PLS).

The Results of this study showed that the Self Assessment System affect the taxpayer compliance, and Account Representative influence on tax compliance.

Keywords : Self Assessment System, Account Representative, Tax Compliance