ABSTRACT

Tax has a very important role in the life of the state, particularly in the construction as a source of state income tax to finance all the expenses to be incurred by the state, including one in the form of development expenditure.

The method used in this research is descriptive and verification method, the results of research which is then processed and analyzed for the conclusions drawn, by using the method of this study will be known relationship between the variables studied, resulting in conclusions that would clarify the description of the research object. Target population and sample is 100 Taxpayer Tax Office Primary in Garut.

Results from this study indicate that the Effect of Self Assessment System for Taxpayer Compliance on Tax Office Primary Garut effect on taxpayer compliance and have positive relationships, meaning that if the self-assessment system increases the compliance of taxpayers in the Tax Office Primary Garut will also increase. Effect of Tax Inspection of the Taxpayer Compliance on Tax Office Primary Garut effect on taxpayer compliance and have positive relationships, meaning that if the tax audit, the better the compliance of taxpayers in the Tax Office Primary Garut also be improved.

Keywords: Self Assessment System, Tax Audit, and Taxpayer Compliance