

SUMMARY

Emilia Ega Rofika, 2014, Implementation Effectiveness on the national tax census toward taxpayer compliance rate (case study at tax service office (KPP) Pratama Surabaya Genteng), Dr. Siti Ragil Handayani, M.Si and Drs. Dwiatmanto, M.Si. 152 pages + xiii

When the government implements the construction, it will require funding from the government budget (APBN), one of which comes from taxes. Tax is a cash contribution from the people to the State under the law (which can be enforced) with no merit lead (contra) directly demonstrated and used to pay for general expenses. Recently, efforts to increase tax revenues were faced with less optimal role of the community in fulfilling its obligations to the State. The Directorate General of Tax (DJP) and then make efforts to increase the amount of assessable (WP) is registered with the national tax census (SPN).

This research aims to know the affectivity implementation of SPN to the number of taxpayers and taxpayer compliance in KPP Pratama Surabaya Genteng. This research use qualitative methods. The focuses of this research are the process of SPN, the growth in the number of taxpayers before and after the SPN, the growth rate of tax compliance and achievement of SPN goals. The data source of this research using primary data sources which is taken by the SPN team and secondary source from Back Office SPN and Operator Console (OC). Data collection use interviews, documentation, and non-participant observation techniques.

This research finds there are many errors in the formation of the UPS team that went into the field from DJP No.PER-30/PJ/2011 about technical guidance of SPN. In fact that there are census form (FIS) in 2011 which has not been followed up. If this FIS is acted upon it will probably find a new taxpayer. The number of taxpayers increased but the level of tax compliance decrease. This is due to the implementation of SPN only emphasizes the sweeping purpose of respondents to obtain a new taxpayer. While the purpose of the SPN which increases tax revenues and tax return reporting less stressed. So, the implementation effectiveness of the SPN is still lack.

From this research the researcher can suggest that the government should finish the FIS which is not followed, from the results of the SPN in 2011. If completed, probably it will find a new taxpayer which can increase the number of taxpayers and tax revenue. Planning and preparation should be completely defined from the beginning so that the possibility of a smaller obstacles. For the government should also aim to all the purpose of the SPN. Not only on the increasing number of tax payers but also can increase tax revenues and tax compliance.