

**THE IMPACT OF SUNSET POLICY IMPLEMENTATION TO
TAX COMPLIANCE WAJIB PAJAK BADAN AND WAJIB
PAJAK ORANG PRIBADI TOGETHER WITH TAX REVENUE
AT KANTOR PELAYANAN PAJAK PRATAMA JAKARTA
SENEN**

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ABSTARCT

This research is about the impact of Sunset Policy program with study case in Kantor Pelayanan Pajak Pratama Jakarta Senen. The purpose of this research is to determine Sunset Policy impacted to Tax Compliance and Tax Revenue at KPP Pratama Jakarta Senen since 2007 until 2009. This research was using analysis's method descriptive methods of qualitative and quantitative. The kind of data in use are primary data and secondary data, that was getting by field method (both of observation and interview) and also literature method.

The result of this research will showing the impact of Sunset Policy. Sunest policy give significant impact on increasing the number of Wajib pajak increase amount 6,14% on WP Badan and 51,68% on WP Orang Pribadi. Beside that, Sunset Policy impacted Tax Compliance of WP OP has step up really significant which is as big as 48,06%, but not for WP Badan. Sunset Policy also impacted Tax Revenue especially in PPh Migas and PPh Non Migas. Basically, KPP Pratama Jakarta Senen had well done on Sunset Policy, because this KPP can increase the number of WP Badan and Wajib Pajak Orang Pribadi.

Key words : Sunset Policy, Tax Compliance, Tax Revenue