

**ANALYSIS OF COMPLIANCE VALUE ADDED TAX ON TAXABLE
ENTREPRENEURS MEET THE AGENCY ADDED TAX LIABILITY
TAXATION**

(Case Study: Kantor Pelayanan Pajak Jakarta Taman Sari Dua)

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ABSTRACT

In conducting this research the author has a purpose which is to analyze the compliance rate of Value Added Tax on the Taxable Agency in meeting tax obligations Value Added Tax on the Tax Office Pratama Jakarta Taman Sari Two.

The research method used is descriptive quantitative and qualitative descriptive. That is analyzing the data, in this case the data used is Registered Company Number of PKP, VAT Number Tax Return period being reported, and the amount of tax assessments issued.

The results showed that the level of compliance with the Taxable Agency in SPT between 2007 to 2010 there was an increase in the year 2008 amounted to 1.7% and a decrease occurred in 2009 amounted to 2.0%, nor may the year 2010 a decrease of 0.4%. While the development level of compliance with the Taxable who received a tax assessment has decreased by 0.004% in 2008, then increasing in 2009 and 2010 amounted to 0.0097% and 0.0044%.

Key words: Taxable Tax Compliance Board, Value Added Tax