

LETTER OF REPRIMAND AND WARRANT ISSUED INFLUENCE TO THE REVENUES FROM TAX ARREARS

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Data collection techniques shall use library research and field studies against data that includes report and tax collection process conducted by the Tax Service Office Menteng Satu. The conclusion of this study include: letter of reprimand and warrant issued to taxpayers have significant influence on the revenues from tax arrears by taxpayer, in general the awareness of taxpayer in the area of KPP Menteng Satu is still low, because every year many taxpayers are delinquent.

Advice given is always to evaluate the effectiveness of the bills that have been implemented, in order to discover a way to charge that may suppress the awareness of taxpayer. Director General of Taxation must be very active in suppressing the awareness of taxpayer, such as by counseling through training to taxpayers.

Key words : Revenues from tax, Letter of Reprimand, Warrant Issued, Tax