

**ANALYSIS OF THE THE IMPLEMENTATION OF THE SUNSET POLICY  
TOWARD THE TAX PAYER'S OBEDIENCE**

**(THE CASE STUDY IN KPP TANGERANG TIMUR, BANTEN, WEST JAVA)**

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***ABSTRACT***

*This research aims to examine of Sunset Policy to taxpayer rate of compliance in tax Payment duty at KPP Tangerang Timur, Banten. This research was using analysis's method descriptive by using primary data that obtain by both surveys and questionnaire.*

*The results of the research indicate that before the Sunset Policy program was put into effect, the Tax Payer's obedience had relatively high before and after the program ended, which was going up. This can be seen from the increasing number of Tax Payers, Tax Payments, and the increasing Tax Ratio. This obedience is still definitely to be developed by means of improving the tax administration and tax service, systematic and continual enlightening to the Tax Payers, which is combined with law enforcement.*

*Key words: Sunset Policy, Tax Compliance*