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ABSTRACT

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THE EFECTIVITY OF DETERMINING OFFICIAL-RANK BASED TAX PAYER REGISTRATION NUMBER ON THE PRINCIPLES OF EASE ADMINISTRATION ANT TAXPAYER COMPLIANCE

Tax is people levy to government base on constitution, which could be complused without getting repayment directly and tax revenue is used for general expenditures increased number of registered tax payers forms a significant point the Directorate General of Taxes must manage for higher tax income. Carlos A Silvani suggests that gap between potential tax payer and registered tax payer affect failure the effectivity of tax administration.

One measure the Directorate General of Taxes would take to overcome the case is determining official rank-based Tax Payer Registration Number in potential tax payers even the latter have no Tax Payer Number, yet. This aims at personal tax payers such as employees and employers, for example. This issue of official rank-based Tax Payer Number is for administrative simplicity.

Research method employed in this thesis is qualitative in manner, descriptive analysis; where field circumstances are adjusted to the current theories. Using sample issue official rank-based Tax Payer Registration Number as KPP Pratama Jakarta Cakung Dua. Tax office manage, this research examines whether or not determining official rank base Tax Payer Registration number goes with the principle of tax collection, that is administrative simplicity ? And is the procedures effective to increase earning ?

Research results reveal that determining official-rank based Tax Payer Registration Number has met the simplicity principle in tax collection considering the applied-internal data almost cost nothing. However, compliance achieves none as

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many tax payer do not report their annual tax return. Sure, the point will add administrative load to the Tax Office and determining official-rank based Tax Payer Registration Number is less effective in short term because of tax payers poor knowledge and awareness to perform their tax liabilities.

Some helpful suggestions include necessities to expand knowledge of tax payers and increase their awareness of tax right and liabilities. This many come to reality by means of intensive socialization to tax payers. This research needs further observation, as well, of the same type and with more samples for wider range of generalization to prove and validate the current results.

Key words : *Determining Official-Rank based Tax Payer Registration Number, Ease administration and Tax payer compliance*.