

ABSTRACT

FACTORS AFFECTING COMPLIANCE OF TAXPAYERS IN PAY THE LAND AND BUILDING TAXES (PBB) AT TANJUNG SENANG DISTRICTS OF BANDAR LAMPUNG CITY

By

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This study aimed to examine the effect of consciousness, the ability, and services taxpayers on compliance of taxpayers at Tanjung Senang districts of Bandar Lampung city. Results of logistic regression analysis showed that the factors significantly influence taxpayer compliance are the ability of taxpayers and the services taxpayer. As for the taxpayer awareness, analysis of the data showed no significant effect on the compliance of taxpayers the land and building taxes (PBB) in the district at Tanjung Senang of Bandar Lampung city.

Keywords: Taxpayers awareness, taxpayers ability, taxpayers services, taxpayers compliance, logistic regression.