

## **ABSTRACT**

### ***THE EFFECT OF TAXPAYER COMPLIANCE IN DELIVERING PERIODIC SPT AND TAX AUDIT TOWARDS THE INCREASING OF THE TAX REVENUE AT THE TAX SERVICE OFFICE (KPP) PRATAMA METRO***

*by*

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*The purpose of this study is to obtain the empirical evidences whether there is a significant influence of tax compliance level in delivering the periodic SPT and tax audits towards the increasing of tax revenue in KPP Pratama Metro.*

*The population of this study was all registered taxpayers in KPP Pratama Metro. Samples were selected based on judgment sampling method. The data used are secondary data which was tax revenue data, the amount of periodic SPT which was submitted on time, and the number of SKP which was issued based on the results of the tax audits. The statistical method that was used to test the hypothesis was multiple linear regressions.*

*The results showed that (1) the level of tax compliance in delivering the periodic SPT measured from the amount of SPT PPh, and PPN and PPnBM which was delivered on time has a significant positive effect on the increasing of tax revenue, (2) the tax audits was measured by the number of SKP (SKPKB, SKPKBT, and STP) that was published has a significant positive effect on the increasing of the tax revenue in KPP Pratama Metro.*

**Keywords:** *Taxpayer Compliance, Tax Audit, and Tax Revenue*