

ABSTRACT

THE EFFECT OF MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM REGARDING TAXPAYER COMPLIANCE AT KPP PRATAMA 2 BANDAR LAMPUNG

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This research aims to determine the effect of system modernization tax administration on taxpayer compliance at the Service Office Bandar Lampung Primary Tax. The objective of this research is mandatory taxes registered at KPP Pratama 2 Bandar Lampung. In this research, random sampling techniques were used and samples were obtained from as many as 60 respondents. The data used primary and secondary data. The analytical method used to process data is a quantitative analysis technique. The data obtained was analyzed using SPSS version 2.0. The results of this research showed that tax administration modernization system affected taxpayer compliance.

Keywords: Modernization, Tax, Taxpayers, Compliance.