

Analisis pengaruh pemeriksaan pajak terhadap kepatuhan wajib pajak hotel dalam pemenuhan kewajiban perpajakan

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Abstrak

With the changes of the tax collection system from an official assessment system to a self assessment system in 1996, the inspection of the tax obligation of the tax payer become important in order to test the compliance and enforcement of tax regulations. In an effort to support the system and make good taxation procedures in the Great Jakarta, the implementation of the self assessment system will entrust tax payers to count, calculate, pay and report the amount of tax due according to the taxation regulations.

The statistical variables of this research consists of dependent and independent variables. The random variable is the frequency of tax inspection and the non-free variable is the compliance of the hotel as a tax payer with 4 (four) compliance dimensions being the self assessment system, book keeping, inspection and mass deposit.

The research took place in South Jakarta Suku Dinas Pendapatan. The method used in this research was the survey of 34 samples of hotel tax payer listed in South Jakarta Suku Dinas Pendapatan. The tools used in this research to compile the data was a questionnaire given to hotel tax payers with 16 questions. The method of data analysis used to analyse the relationship between the random and order variables is of the correlation of the simple regression linear formula, correlation coefficient and hypothesis test (t-test) at a significant rate $\alpha = 5\%$.

The results of this research shows that correlations using simple linear regression analysis, correlation coefficient and t-tests, describe that inspection has given a positive influence to the compliance of hotel tax payers in implementing tax regulation of self assessment system, book keeping, inspection and mass deposit. Based on this research and to improve the compliance of hotel tax payers in implementing the tax regulations, it is recommended to South Jakarta Suku Dinas Pendapatan to improve the frequency of inspection especially to tax payers who have not been inspected before and increase the number of inspectors and improve the quality of the tax inspector in order to maximize their capabilities.