

ABSTRACT

This research was conducted with the aim of finding out the effect of tax rates, quality of tax services, and tax awareness on taxpayer compliance in paying land and building tax in the P2 sector in Labuan District, Banten for the 2022 period. This research uses quantitative methods and multiple linear regression analysis techniques. assisted with SPSS 26 software to process the data in this research. The population in this research is taxpayers who pay PBB-P2 in Labuan District. This research used an incidental sampling method with a total sample of 100 people.

The results of this research indicate that simultaneously tax rates, tax service quality, and tax awareness have a significant effect on taxpayer compliance in paying PBB-P2 in Labuan District. Partially, tax rates and tax awareness have a significant positive effect on taxpayer compliance in paying PBB-P2 in Labuan District, while the quality of tax services has no significant effect on taxpayer compliance in paying PBB-P2 in Labuan District.

Keywords: *Land and Building Tax Sector P2, Quality of Tax Services, Tax Awareness, Taxpayer Compliance, Tax Rates*