

ABSTRACT

Taxes is the source of the country revenues that is very important factor and strategic because has a significant effect on national development. To achieve optimum tax receipts, country have to carry out various efforts through tax collection more effective. One of the methods used is by a method of analysis effectiveness. Effectiveness billing the tax would affect the disbursement of tax arrears.

This research aimed to determine the level of effectiveness billing taxes by warning letters and forced letter in effort to the disbursement of tax arrears in kpp pratama bandung karees. A method of analysis used in this research is comparative descriptive analysis with quantitative approach. To give a description whether billing taxes by warning letter and forced letter have been ineffective or not in kpp pratama bandung karees. the research data that has obtained, is analyzed by using statistical descriptive analysis that is descriptive of effectiveness ratio analysis.

the result of test showed that billing taxes by warning letter and forced letter in 2008 until 2012 appertain ineffective in kpp pratama bandung karees with the result of the data processed the percentage average of level effectiveness billing taxes by warning letter is 5 % and forced letter is 2 % which means less than size of standardization that has defined by decision of interior minister no. 690.900-327 2009 worth under 60 % means ineffective.

Keywords: Effectiveness, billing tax, the warning letter, the forced letter, the disbursement of tax arrears.