

Mendorong Tingkat Kepatuhan Pajak Melalui Penegakan Hukum Terhadap Aparat Pajak

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Abstract

Level compliance of lease in our state seems not yet earned to be prided upon. Awareness to with refer to process payment of lease not yet fully stick at taxpayers' self. Low of him awareness of the lease in the end induce at lowering of storey level compliance of taxpayer lease. One of the trigger making awareness for have lease "culture" exactly because of existence of attitude some of lease government officer in field misusing them authority. Matter that's making worse lease government officer image and make taxpayer do not feel proud to have status as taxpayer.

On the other side, straightening of law to the government officers still veri weak, so that trust of difficult taxpayer even also woke up. Created circle between dis obedient of taxpayer lease with inappropriate lease government officer attitude rule of the game have to immediately broken. One of the key is by carrying out the straightening of law to lease government officer consistently.

Keywords: *Penegakan Hukum, Aparat Pajak, Kepatuhan Pajak*