



UNIVERSITAS ANDALAS
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FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY

THESIS

**ANALYSIS OF FORMAL TAX LAW AT THE LOCAL GOVERNMENT:
TAXPAYER'S PERSPECTIVE**
(Empirical Study in Tanah Datar Regency)

By:

Hafiza Putri Khalid

1810533024

Thesis Advisor:

Dr. Fauzan Misra, M.Sc. Ak, CA, BKP

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ABSTRACT

This study aims to determine the extent to which the level of understanding of taxpayers towards the general provisions and procedures for collecting local taxes based on Regional Regulation of Tanah Datar Regency No. 6 of 2011 and PP No. 55 of 2016. This research was conducted using a quantitative descriptive method. The research instrument was in the form of a questionnaire for 100 subjects spread across several sub-districts in Tanah Datar Regency. The results showed that the level of understanding of taxpayers in Tanah Datar was in the category of low level of understanding. This shows that there are still many taxpayers in Tanah Datar District who have a low understanding of this KUPD. The results of this study are expected to provide insight or knowledge to the public regarding the understanding of the Tanah Datar Regency Regional Regulation number 6 of 2011 and PP No. 55 of 2016 concerning General Provisions and Procedures for Regional Tax Collection. For local governments, this research can be used as a form of evaluating the performance of regional financial management on the understanding of taxpayers regarding the Tanah Datar District Regulation No. 6 of 2011 concerning General Provisions and Procedures for Collection of Regional Taxes

Keywords: *Analysis, Tax Understanding, KUPD, PP No 55 of 2016.*