

## ABSTRACT

One of the citizens' obligations to the state is to pay taxes, paying taxes is a way for people to participate in the finances and progress of the country as in national development. In this case, the taxes collected by the state are used to run the wheel of government in order to guarantee the survival of the nation. However, according to the tax receipt data at KPP Madya Bandung as well as APBN data, tax receipts have not fully reached the target. This is due to the lack of awareness, tax understanding and discipline of the public about the importance of taxes so that there is no compliance with tax obligations in accordance with the provisions in force.

This research aims to find out the impact of taxation, enforcement and withdrawal activities on the effectiveness of tax relief in Madya Bandung KPP.

The method of analysis used in this study is a descriptive verification with a quantitative approach in looking at the relationship between the variable and the object to be studied (Klausal). The secondary data used as the population and sample of this research is the report of the target number and realization of payment of Teguran Letter, Compulsory Letter, and Settlement as well as the target report and realization of tax evasion at KPP Madya Bandung during 20 Triwulan from the year 2019-2023.

The results of the research showed that active tax billing measures with billing letters, compulsory letters, withdrawals both simultaneously and partially have a significant impact in a positive direction on the Effectiveness of Tax Delay Efficiency. Although of the three independent variables such a percentage of the effectiveness value is in the category of not effective or less than 60% (<60%).

Based on the results of the study, to the Effectiveness of Tax Delay Liquidation, then what can be done by KPP Madya Bandung is to improve the quality of service to the Taxpayer, both from the human resources and support facilities. Good service can increase the confidence and awareness of the taxpayer in fulfilling his tax obligations so that the implementation of tax billing measures can develop into better than years to come.

**Keywords:** *Letter of Reprimand, Forced Letter, Confiscation and Effectiveness of Disbursement of Tax Arrears*