

ABSTRACT

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UNDERSTANDING TAX RULES TO SUPPORT TAX COMPLIANCE (CASE STUDY ON SUNDANESE COFFEE MSMES)

The purpose of this study was made for know how to educate understanding of the tax rules that exist in Indonesia for SME in Indonesia. This journal was written by taking one of the MSME (Sundanese Coffee), as one example whether understanding the tax rules can be well absorbed by the existing MSME. By taking a sample from Sudanese Coffee, the writer do an interview with the owner, to know whether the understanding of the existing tax rules is already known by the management. This explanatory research completed by data analysis and observation to make sure the data accuracy. The Result shown that tax knowledge effected to tax compliance. Sundanese Coffee's management not yet applied and understand the tax regulation very well. They need to join the tax socialization in further Directorate Government Tax (DGT) agenda. This result not only important for the MSME, but also possible to be DGT's reference for SME's tax encouragement in Bandung. The limitation in this study is the difficulty of analyzing the data and obtaining data due to the considerable differences between the places by the researcher and the related sources. This research can be useful for related MSMEs and also the local government to find out whether the existing tax regulations are running well or not.

Keywords: Tax knowledge, Taxpayer, Tax Compliance, MSME.