

ABSTRACT

This study aims to determine the effect of tax sanctions and service quality on land and building tax revenue in UPTD PPD Bapenda South Bandung Region. This study used quantitative methods using descriptive and verifiative approaches. The data used is primary data. The population in this study was 72.961 taxpayers in UPTD PPD Bapenda South Bandung Region and the sample used was 100 taxpayers. The sampling technique using probability sampling is simple random sampling.

The result showed that tax sanctions, tax knowledge, and service quality in UPTD PPD Bapenda South Bandung Region had a significant effect on land and building tax revenue.

Keywords : Tax Sanctions, Tax Knowledge, Quality of service, and Land and Building Tax Revenue