

ABSTRACT

Government had changed legislative of intaxation in 2008 by releasing several new tax laws, for example ; from 1st January 2009, Law No.28/2007 regarding General Provisions and Administration of Taxation, and No. 36/2008 on Tax Income. Change of tax reform 2008 is contained concept of modernization of tax administration that is the excellent service and intensive supervision with the implementation of principle good governance as well as tariff reduction.

The population in this study is the KPP Pratama in Semarang City, Central Java DJP Office Environmental I. Population data of this study consist of seven KPP Pratama that are the period of 2006.2007,2008, and 2009. Data used in this research are secondary data and the quantitative data obtained from the Regional Office of Central Java DJP I.

Results from this study can be summarized as follows, Hypothesis 1 indicates there are significant differences between the number of taxpayers registered in the period before and after the Tax Reform 2008. Hypothesis 2 shows there are significant differences between the number of Effective Tax Payer in the period before and after the Tax Reform 2008. Hypothesis 3 indicates there are significant differences between the number of Taxpayers Who File a tax return in the period before and after the Tax Reform 2008. Hypothesis 4 shows there is no difference realization of tax revenue in the period before and after the Reformation, 2008.