



**FACTOR INFLUENCE TAX ASSESSMENT ARREARS AT  
MPKB-BRI**

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## **ABSTRACT**

The aim of this study was to examine the factor that influences the tax assessment arrears at MPKB-BRI. Tax assessment is one of the financial charge or levy on a taxpayer by state or functional equivalent of a state such that is failure to pay punishable by law. There are three independent variables in this study. There are poor management, public utility provided, and taxpayer awareness. This thesis using the statistical package social sciences (SPSS) as a method to test the variable significant or not. The result shows there is significant relationship between poor management and public utility provided as independent variable with tax assessment arrears as dependent variable in this study. While, there is no significant relationship between taxpayer awareness with tax assessment arrears in this study. This variable is not significant because it does not have relationship with tax assessment arrears. Thus, MPKB should take a strict action towards taxpayers for those who are running up business their licence can be deactivated if they are not paid for their taxes.