

## **ABSTRAK**

The Bireuen Pratama Tax Office as a technical implementing government institution from the Directorate General of Taxes is located at Jalan Medan-Banda Aceh (Cot Gapu), Kota Juang District, Bireuen Regency. The Bireuen Pratama Tax Office is a government institution that manages taxation under the auspices of the Ministry of Finance of the Republic of Indonesia, which has the duties of tax authority, namely: Calculating the tax that must be paid by the company in a certain period, paying and reporting tax on time, making tax planning, calculating tax automatically, etc. Tax payment via billing code is intended so that the public or what can be called taxpayers pay taxes through an online system or with an application provided by the Directorate General of Taxes. This government policy makes paying taxes the old way into a more modern and easier way. Taxpayer compliance is a form of willingness to fulfill tax obligations in accordance with applicable regulations. Taxpayer compliance can be identified from taxpayer compliance in registering, compliance in re-depositing notification letters, compliance in calculating and paying arrears.

Kata kunci : tax, implementation, system