

## ABSTRACT

Since 2001, the Directorate General of Tax has been embarking on the Reformation of Tax Administration underlying the advent of modern, efficient and credible tax administration. A detailed framework covering objectives and goals, strategic formulation, program execution and focus of activities and implementation that would be realized in a period of 10 years had been laid down in the Decree of Director-General of Tax No. Kep/178/PJ/2004 of December 22, 2004 on the Blue Print of Tax Directorate General Policies of 2001 through 2010.

The reformation aimed at supporting the vision of Directorate General of Tax in becoming a model of public service that delivers a credible and imposing world-class tax system and management. It also supported the fiscal mission of Directorate General of Tax in collecting state revenue from tax sector capable of sustaining government-financing independency based on the Tax Law with a high level of effectiveness and efficiency in order to achieve voluntary compliance through satisfaction towards the delivered services in tax administrative modernization.

In fulfilling their tax obligations and rights, taxpayers were permitted to bestow authority to, inter alia, tax consultants in order for the taxpayers to focus more to their business.

In performing their roles as mediators of Directorate General of Tax, tax consultants had to work professionally in order to achieve the objectives of Directorate General of Tax to optimize voluntary compliance in fulfilling tax obligation so that the increase of tax coverage ratio could also be achieved.

The objective of the present research was to demonstrate the effects of tax administrative modernization and tax consultants' roles on taxpayers' compliance through taxpayers' satisfaction. The used type of data was primary data directly obtained from respondents by using survey method through questionnaire administration. Population in this research was taxpayers who were the clients of Tax Consultants registered in IKPI Cabang Surabaya without known definite figures, whereas sample consisted of 40 respondents. The employed analysis technique was path analysis.

*Keyword: Tax Administrative Modernization, Tax Consultants' Roles, Taxpayers' Compliance, Taxpayers' Satisfaction*