**ABSTRACT**

**The purpose of this study is to determine the amount of self assessment System against tax sanction in Kagum group Hotel Management. Based on the results of the assessment is known that there are problems with respect to not all taxpayer who perform self assessment system correctly, This is because not all taxpayer calculate, deposit and report their own taxes that cause tax sanctions.**

**The research method used is descriptive method of analysis, data collection techniques done by field research and literature research. In this field research the researchers conducted interviews, non-participant observation, and questionnaire dissemination to the taxpayer under the management of Hotel Kagum Group, data analysis used simple linear regression equation, coefficient of rank correlation coefficient, and coefficient of determination.**

**Based on data obtained from the results of research, showed that there is a positive influence Self assessment system against tax sanctions. The test of determination shows that the contribution or influence of self assessment system to the tax sanction 74.13% or it can be said also, that the variance that occurs in the variable sanction tax (Y) 74.13% is determined by the variance that occurs in the variable self assessment system (X) . The remaining 25.87% is determined by other factors outside the study, such as self-awareness of taxpayers and government assertiveness.**

**Obstacles barriers faced is taxpayers do not fully understand or sure about this self assessment system. Due to lack of knowledge and lack of curiosity regarding self assessment system caused by taxpayers who are accustomed to paying taxes through officers or office assessment system that has been no longer used by the government and the calculation, remittance and reporting taxes that still have to come directly to the office Local tax service. Taxpayers feel it is difficult to do because of the taxpayer's business in doing their business. Although there is already a mobile operational vehicle for the calculation, deposit and reporting of tax payable that comes directly to the taxpayer, it is still considered less because of the limited vehicle that is not proportional to the number of many taxpayers**

**The conclusion of this research is the implementation of self assessment system in Kagum Group Hotel Management has been running well but, there is still a tax sanction felt by Kagum Group Hotel Manajamen. Suggestions that can researchers pointed out among other taxpayers must implement sellf assessment system as the embodiment of good citizens by implementing the obligation to pay taxes.**

**Keywords: Self Assessment System and Tax Sanctions**