

**GOVERNMENT EFFORTS IN IMPROVING NEST TAX  
PAYMENT COMPLIANCE SWALLOW NEST  
TAX PAYMENT IN THE REGENCY OF  
BENGKALIS**

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***Abstract***

*This study aims to determine the government's efforts to improve swallow's nest tax payment compliance. The type of research used is qualitative research using qualitative descriptive methods. Data collection techniques by means of documentation and interviews. This research was conducted at BAPENDA Bengkalis Regency. Efforts that have been made by the Bengkalis district government in increasing swallow's nest taxpayer compliance are conducting socialization, providing quality services, field survey/inspections. The obstacles are the lack of awareness and honesty of taxpayers and a limited budget that hampers BAPENDA's efforts in achieving the tax revenue target, which is important to increase local revenue and community welfare. Sanctions applied by BAPENDA Bengkalis Regency against swallow's nest tax violators in the form of a 2% fine, and still a family approach and persuasion.*

***Keywords:*** *Efforts, tax compliance, swallow's nest tax*