

ABSTRACT

Since the changes of self-assessment system of Indonesia in 1983, the taxpayer is given an amount of tax compliance by their selves in order to follow the prevail regulation of taxation. During the fulfillment of self-assessment system, the lack of taxpayer's education about the new system and taxation tends to be a risk being misled and misinformed, so that the role and regulation of tax consultant profession is needed which affects the ethics and services to the taxpayer. Under this undergraduate thesis, the writer would like to know how Indonesia regulate the tax consultant profession and the comparative study with Australia and the United States which have the same tax collection system. The research is aimed to understand prevailing tax consultant regulation in Indonesia, compare with Australia, and the United States legislation. The research uses normative legal research method to solve the problem. The data is conducted by descriptive qualitative design which takes the information related to the research matters to represent and emphasize the discussion. The result shows that there are several similarities and differences of Indonesia, Australia, and the United States tax consultant legislation. The type of Indonesia legislation is Minister of Finance Regulation, meanwhile the others are in the form of an Act, which is also imply the different content of professional regulation.

Keywords: *Tax Consultant Profession; Tax Consultant Regulation; Comparative Study*