

## **ABSTRACT**

*Value Added Tax (VAT) is the tax of goods and services consumption within the custom area. The Value Added Tax (VAT) contribution in tax revenue is the second largest after the income tax. Value Added Tax (VAT) is the indirect tax, so Value Added Tax (VAT) allows everyone can be charged Value Added Tax (VAT). Value Added Tax (VAT) is directly connected to society behavior in goods and services consumption, which is closely related with the country's macro economic condition, therefore this study is using the macro economic variables, such as inflation and exchange rate. Beside that, the internal role which is conducted by the Directorate of Iese General must be considered, such as the amount of taxable entrepreneurs that have the responsibilities on collecting, submitting, and reporting the owed Value Added Tax (VAT).*

*The aim of this study is to examine the influence of the inflation, exchange rate, and the amount of taxable entrepreneurs towards Value Added Tax (VAT) revenue at the West Java I Directorate of Iese General Office during 2011-2015. The data used in this study are the secondary data in the year of 2011-2015.*

*The population in this study is West Java I Directorate of Iese General Office. The sampling technique used in this study is purposive sampling. Analysis method in this study is the multiple linear regression analysis using SPSS version 20.*

*The results based on F test showed that the significant value of 0.000. While based on the T test, the test results is significant value in inflation is 0.165, Exchange Rate is 0.924 and amount Taxable Entrepreneur is \$ 0.00.*

*According to the study results, in the simultaneous inflation, exchange rate, and the amount of taxable entrepreneurs give a significant impact towards Value Added Tax (VAT) reception. While in the partial way, inflation and exchange rate don't give a significant impact towards Value Added Tax (VAT) reception. The amount of entrepreneurs influential positive significant to the Value Added Tax (VAT) revenue.*

**Keywords :** *Inflation, Exchange Rate, Amount Of Taxable Entrepreneurs, Value Added Tax (VAT) reception*