

ABSTRACT

Taxes have a critical role in state revenue. Tax revenues account for about 70% of all state revenues. However, in reality, the amount of tax receipts is often not achieved. Not optimal VAT is one of the causes. This is due to the authority taxable entrepreneur in the self assessment system, so there are still many taxable entrepreneurs that have not complied with the tax regulations. Therefore, in optimizing the VAT revenue, the government continues to enforce the law, namely tax audit and tax collection.

This study aims to determine how the influence of self assessment system, tax audit, and tax collection both simultaneously and partially to Value Added Tax (VAT) revenue on Tax Service Office Pratama Majalaya.

The method of data collection was done by documenting the data resource from Tax Service Office Pratama Majalaya report. Based on the sample collecting conducted by using purposive sampling technique, the number of research samples is 48 months of research samples during the period 2013 to 2016. The data were analyzed by using IBM SPSS Statistics 21 Software.

The results showed that the self assessment system, tax audit, and tax collection simultaneously significantly influence to Value Added Tax (VAT) revenue in Tax Service Office Pratama Majalaya. Furthermore, the partial test results shown that only self assessment system who has the significant positive influence to Value Added Tax (VAT) revenue.

Based on the results of the study, the KPP Pratama Majalaya should continue to carry out socialization and extension activities on a regular basis. So that the action can increase the awareness of the taxpayer and the implementation of self assessment system can continue to run better again.

Keywords: Self Assessment System, Tax Inspection, Tax Collection, Value Added Tax (VAT).