

ABSTRACT

Taxes as part of a revenue source to dominate state revenues are used for the welfare of the people. One type of tax that dominates is the value added tax which included a sales of luxury goods which have relatively high rates. Beside a lot of object at a high tariff, its not independent from external factors where the policies that affect the tax revenue is one of exchange rate and that affect tax revenue.

This study aimed to analyze the influence of sales tax on luxury goods and the exchange rate of tax revenue in the tax office Madya Bandung years 2010-2015.

This type of research is causal comparative. Samples were selected through judgement sampling and obtained 72 samples however 5 sample is outlier and obtained 67 samples over years of research. The data used are secondary data from the realisation tax revenue in tax office Madya Bandung and exchange rate from Ministry of Finance. The analysis method is double regression method with fixed effect using SPSS ver.20.

The results luxury sales tax and exchange rate simultaneously on the tax revenue on year 2010-2015 on tax office Madya Bandung .and then Partial analysis variable luxury sales tax has no effect significantly with tax revenue while exchange rate has effect significantly to tax revenue

Keyword : Luxury Sales Tax, Exchange Rate, Tax Revenue