

ABSTRACT

Taxation is an economic pulse of the country. The taxes leived by government had been given a positive contribution to the Gross Domestic Product (GDP) or Gross Domestic Regional Bruto (GDRB). In every economy, producing activity need capital investment or investment. Economy growth and invesment are factors that affect tax revenue.

In this research, independent variable is economy growth and investment. Dependent variable in this research is tax revenue center. The aim of this research to determine the effect of variable economy growth and investment toward tax revenue center in 2010 through 2014. The hypothesis of this research is there any influence between the variables of economy growth and invesment in tax revenue center simultaneously or partially.

The population in this research is a tax service office in Bandung city. The sample of this research is a tax revenue center from 6 tax service offices in Bandung city with the period time 5 years. The samples generated the data processed as much as 30. The data is used for secondary data. Variable dependent and independent in this research measured using a ratio scale. The analytical method that use in this research is panel data regression analysis using software eviews 9.

For this research, the result of a combination independent variables namely economy growth and invesment be able to explain the variation of the dependent variable is the tax revenue center of 86,96 % and 13,04% explained by other factors that are not included in this model.

The result shows that economy growth and investment simultaneously significant affect the tax revenue center. Partially, economy growth significant affect with negative direction of tax revenue center, and investation significant affect with negative direction towards tax revenue center.

Keyword : Economy Growth, Investment, Tax Revenue Center