

ABSTRACT

Value Added Tax (VAT) is a consumption tax on goods and services within the customs area charged on a multi-level basis in each production and distribution line. VAT has a strategic and significant role in state revenue. VAT acceptance is heavily influenced by the PKP awareness in depositing and reporting the VAT owed because it is directly the PKP is a bearer of VAT payments and the party responsible for depositing VAT to the state treasury, paying off the tax bills issued by the DJP and claiming the VAT refund which is the right of PKP, therefore this research using Self Assessment System variable, tax bill and restitution of VAT.

This study aims to examine the influence of Self Assessment System, Tax Refining Letters, and VAT Refund of Value Added Tax at Primary Tax Office Cibinong during 2014-2016. Data used in this research is kind of secondary data year 2014-2016.

The population in this study is the data of all types of taxes at the Tax Office Pratama Cibinong. The sample selection technique used is purposive sampling. Data analysis method in this research is multiple linear regression analysis using SPSS version 23.

Result of research based on F test show that F value count 33,579 > F table 2,901 hence Ho rejected thus can be concluded that there is simultaneously significant influence from Self Assessment System, Tax Refining Letter, and Restitution of VAT on Value Added Tax Revenue. While based on t test of the test results indicate variable Self Assessment System $t_{\text{arithmetic}} | 8.620 | > t_{\text{table}} | 2,037 |$ then Ho1 rejected therefore can be concluded that partially there is significant influence of Self Assessment System to Value Added Tax Revenue, Tax Refining Letter has $t_{\text{count}} | -0.202 | < t_{\text{table}} | 2.037 |$ then Ho2 is accepted therefore it can be concluded that partially there is no significant influence of the Tax Refining Letter on Value Added Tax and VAT refund has $t_{\text{count}} | -2,281 | > t_{\text{table}} | 2,037 |$ then Ho3 is rejected, therefore it can be concluded that partially there is a significant influence of VAT Restitution on Value Added Tax Revenue.

Based on the results of the study, simultaneously Self Assessment System, Tax Refining Letters, and VAT Restitution have a significant effect on VAT revenue. While partially, Self Assessment System has a positive and significant effect on VAT revenue, Tax Refining Letters has no significant effect on VAT revenue, and VAT refund has negative and significant effect on VAT revenue.

Keywords: *Self Assessment System, Tax Refining Letter, and VAT Restitution, Value Added Tax Revenue.*