

ABSTRACT

Value Added Tax (VAT) is a tax that is imposed on domestic consumption by individual, corporate and government taxpayers. The role of VAT is very important for state and regional revenue where VAT is recorded as the second largest tax contributor after PPh. VAT is objective, not cumulative, and is an indirect tax which makes VAT transferable to other parties.

The role of VAT is closely related to public consumption activities both goods and services that have a relationship with the macroeconomic conditions of a country, therefore in this study using macroeconomic variables such as GRDP, Inflation, and Rupiah Exchange Rates.

Besides that there is also an internal role in maximizing VAT receipts performed by the Directorate General of Taxes such as monitoring and examining the Number of Taxable Entrepreneurs (PKP) who have the obligation to deposit, collect and report owed VAT. This study aimed to examine the effect of GRDP, Inflation, Rupiah Exchange Rates and Number of Taxable Entrepreneurs on Value Added Tax Receipts at the Regional Office of the Directorate General of Taxes of West Java I in the 2015-2018 period. For the data used in this study are secondary data types in 2015-2018.

The population in this study were all tax offices recorded at the Regional Office of the Directorate General of Taxation of West Java I. The technique for selecting samples used in this study was purposive sampling. The analytical method used in this study is panel data regression using e-views application version 10.

Research Results Based on the F Test shows that the significance value (Prob F statistic) is 0.001656. While based on the results of the T test, the results of testing the significance value on the GRDP variable of 0.0005, the results of the testing of the significance value on the Inflation variable were 0.0433, the results of testing the significance value on the Rupiah Exchange Rate variable were 0.0725, and the results of testing the significance value on the variable Number of Taxable Entrepreneurs were 0.9827.

Based on simultaneous hypothesis testing, the independent variables consisting of GRDP, Inflation, Rupiah Exchange Rate and PKP Number simultaneously affected 20.04% of Value Added Tax Receipts at the Regional Office of West Java I DGT for the period 2015-2018 while partially the GRDP and inflation had an effect positive for VAT receipts, Rupiah Exchange Rates and Number of Taxable Entrepreneurs have no effect on VAT receipts.

Keywords : *GRDP, Inflation, Rupiah Exchange Rate, Number of Taxable Entrepreneurs, Value Added Tax Receipts.*