

ABSTRACT

Taxes are the largest source of income earned by the state to finance all expenditures including expenditures on the implementation of development. Based on the 2020 State Budget, taxes contribute significantly to state revenues of Rp.1,865.7 trillion, which means taxes account for 83.54% of total state revenue (Rp.2,233.2 trillion).

The purpose of this study is to determine the influence of the Self-Assessment System, the Number of PKP, Tax Collection and Value Added Tax (VAT) Revenue both simultaneously and partially at KPP Pratama Cibeunying Bandung in 2018-2021.

The data collection method is carried out by means of data documentation sourced from the KPP Pratama Cibeunying Bandung report. Based on sample collection carried out using purposive sampling techniques, the number of research samples was obtained as much as 48 months of research samples during the period 2018 to 2021. The data were analyzed by descriptive statistical analysis, multiple linear regression analysis, hypothesis testing, and classical assumption testing using the help of IBM SPSS Statistics 26 Software.

The results showed that the self-assessment system (X1), the number of Taxable Entrepreneurs (X2), and tax collection (X3) simultaneously had a significant effect on Value Added Tax (VAT) revenue. Meanwhile, partially, only the self-assessment system has a significant influence with a positive direction on VAT receipts.

Keywords: *Self Assessment System, Amount of Taxable Entrepreneurs, Tax Billing, Value Added Tax (VAT) Revenue.*