ABSTRACT

Value Added Tax (VAT) is an indirect tax imposed on the consumption of taxable goods and/or services within the customs territory, collected at each stage of production and distribution. This research aims to analyze the effect of the self-assessment system, the number of taxable entrepreneurs (PKP), and tax collection on VAT revenue at KPP Pratama Majalaya for the 2018–2023 period. The study uses a quantitative method with secondary data obtained from KPP Pratama Majalaya. The sampling technique used is purposive sampling, with a total of 70 observation during the 2018–2023 period. However, two months of data were excluded due to incompleteness. Data analysis was conducted using multiple regression with IBM SPSS Statistics 27. The findings indicate that all three variables jointly affect VAT revenue, while partially, only tax collection has a positive effect. This research contributes to providing insights into the factors influencing VAT revenue. The results are expected to benefit academics and researchers as a reference for further VAT revenue studies, and for KPP and taxpayers as an evaluation material for strategy, service, and efforts to increase VAT revenue.

Keyword : *Self Assessment System*, *Tax collection*, *Taxable Entrepreneurs* (PKP), *Value Added Tax (VAT)*