## ABSTRACT

*Tax evasion is a violation of the Act with the intent to escape tax / reducing the tax assessment basis by withholding a portion of his income. Then, the Tax is also a legal action can be justified because it does not violate the law, in this case there is no way a violation of law committed .. Both of these actions may affect the level of VAT receipts because VAT is a tax levied on the value (Value Added) arising from the wearing of production factors in each company in preparing the pathway, producing, distributing and trading goods or providing services to consumers.*

*The purpose of this study was to determine how big the influence of tax fraud and tax evasion against the acceptance of the Value Added Tax (Tax Case Study National Tax Office in Bandung Cibeunying).*

*The method used in this research is descriptive method and verifikatif .To determine the effect of tax fraud and tax evasion on VAT receipts used statistical testing. Statistical test used is the calculation of Normality Test, Multiple Correlation, coefficient of determination and hypothesis test using SPSS 13 software.*

*The results of this study indicate that the tax fraud and tax avoidance have a significant effect on the value added tax revenue if the level of fraud and evasion increases automatically the value added tax revenue would be decreased.*



***Key Word : Tax Evasion, Tax Avoidance and VAT receipts***