DICKIE ANGGARA HENDRIATMAN , “ *Value Added Tax and Tax Policy on Tax Revenue*. “ *Under guidance* : Prof. Dr. Hj. Umi Narimawati Dra., SE., M.Si

Taxes are a major source of state revenue used to finance state expenditure, both for routine expenditures and development expenditures. Value added tax and tax policy is a factor that affects the tax revenue. The purpose of this study to determine the effect of value added tax and tax policy to tax income at the tax office in West Java Regional Office I.

The method used in this research is descriptive method and verifikatif. Descriptive methods are used to determine the variable picture of the value added tax, tax policy and tax revenue. While verifikatif method to determine the relationship between value added tax and tax revenue as well as the relationship between tax policy and tax revenue. To determine the effect of value-added tax on tax revenue and the effect of tax policy on tax income statistical testing. Statistical test used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test using SPSS 18.0 software for windows.

The results of this study indicate that the value added tax to give a strong influence on tax revenue in the Primary Tax Office in West Java Regional Office I. So is the tax policy that gives a strong influence on tax revenue in the Primary Tax Office in West Java Regional Office I.

Keywords: Value Added Tax, Tax Policy, Tax Revenue