THE INFLUENCE OF VALUE ADDED TAX TO TAX COMPLIANCE AND IT'S IMPLICATION TO TAX REVENUE

(Survey on small taxpayers office at west java regional office 1)

ABSTRACT

The research conducted at tax service offices in 10 regional offices West Java 1. Value added tax is not optimal, tax compliance in Indonesia is still showing a low level of compliance, low realization of tax revenue does not reach the target, the aim of this study was to determine the effect of value added tax and tax compliance to tax income at the tax office in the area of Java pratama west 1.

The method used in this research is descriptive method with quantitative approach and verifikatif. The population in this study were 50 corporate taxpayers as the primary data from 10 pratama tax office in West Java Regional Offices 1. And the unit of analysis is a secondary data and primary data, secondary data from reports of tax receipts pratama 10 LTO Regional Office of West Java in a period in 2011. Primary data questionnaires to 10 LTO Primary in West Java Regional Office in this study 1.Sampel 10 pratama tax office in West Java Regional Offices 1. Test statistic used is the path analysis, the coefficient of determination, hypothesis testing, and also use the program spss 18.0 for windows application as a tool of analysis.

The results showed that the variable value added tax on tax compliance has a strong and close relationship with the positive direction, then the variable tax compliance to tax revenue has a strong and close relationship with the positive direction. Conclusions from the statistical analysis is the value added tax effect on tax compliance, tax compliance bepengaruh on tax income, value added tax and tax compliance effect on tax revenues is due to value added tax to increase tax revenues, and tax compliance to increase tax revenue, tax effect to maximize the value added tax compliance while the value added tax and tax compliance effect to increase tax revenues.

Keyword: Value added tax, Tax Compliance, And Tax Revenue