ABSTRACT

Tax revenue is the most potential income for the country, because the amount taxes change are related on the movement of population growth, the economy and political stability. To increase tax revenues, one of which is realized by means of improving the effectiveness tax administration and tax collection.

The research aimed is to determine the influence of effectiveness of tax administration and tax collection to tax revenues for the Tax Office DJP West Java region I. The research method used is descriptive method and verification method. This research is analyzed using multiple linear regression.

The results of this research show that influence of effectiveness of tax administration and tax collection against has positive influence tax revenue. This means that if the effectiveness of tax administration and collection of tax increases, will increase tax revenues. This research provides empirical evidence that effectiveness of tax administration and tax collection has a significant influence on tax revenue.

Keywords: Effectiveness of Tax Administration, Tax Collection and Tax Revenue