THE INFLUENCE OF CORPORATE INCOME TAX AND VALUE ADDED TAX ON TAX RECEIPTS
(The Case On the Pratama Majalaya Tax office Period 2012-2016)

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ABSTRACT

The phenomenon that occurred in the Office of Primary Tax Service Majalaya period 2012-2016, Corporate Income Tax decreased again in 2016 due to weak tax collection, compliance Taxpayer Agency is very low, the leak of tax revenue mainly from tax refund restitution and awareness Taxpayers Body is still lacking and others.

Sampling method used in this research is purposive sampling with criteria appropriate for data collection, with data as much as 60 months financial report Corporate Income Tax, Value Added Tax and Tax Receipts registered in KPP Pratama Majalaya Period 2012-2016, data collection is done Through field research. Data analysis using the help of SPSS 23.0 application.

The results of this study indicate the Corporate Income Tax on Tax receipts have a strong enough relationship and have a positive direction and Value Added Tax on Tax Receipts have a very strong relationship and have a positive direction.

Keywords: *Corporate Income Tax, Value Added Tax, Tax Revenue*

I. PRELIMINARY

1.1 Background

Taxes are a major source of state revenues used to finance state expenditures, both routine expenditures and development expenditures, tax receipts have a very dominant role in the state revenue post (Suryadi, 2006). The State has an obligation to fulfill the interests of its people by carrying out development, to carry out development, the country needs a lot of development funds where the need for development funds each year increases with the increase in the number and needs of the community. Thus Suryadi argued that "Tax Receipts are a dominant source of state finance for both routine and development expenditures" (Suryadi, 2006).

In Law No.36 of 2008 on the Income Tax Law regulates the imposition of Income Tax on the subject of tax in respect of the income received or obtained in the taxable year, the tax subject is taxed when receiving or obtaining income, in the Law of Income referred to Taxpayer (Mardiasmo, 2011: 130) A taxpayer is taxed on the income received or accrued during the taxable year or may also be taxed for income in the taxable year part if the subjective tax obligations begin or expire in the taxable year, the Income Tax Act adheres to the principle material, meaning the determination of tax payable is not dependent on tax assessment letters (Mardiasmo, 2011:130).

Value Added Tax is a substitute of Sales Tax. The reason for this replacement is because the Sales Tax is no longer sufficient to accommodate the activities of the community and has not reached the means of development needs, among others to increase state revenues, encourage exports, and structuring tax burden (Mardiasmo, 2011:145).

1.2 Identification Of The Problem

1. Acceptance of Income Tax (PPh) oil and gas sector fell 42persen to 21.55 T of target 36.3 T
2. VAT and Sales Tax on Luxury Goods (PPnBM) fell 3 percent to 240.17 T. This was caused by the decrease of VAT revenue of imported goods.
3. Realized Tax Receipts in 2012 did not reach the target.

1.3 Formulation Of The Problem

1. How big is the effect of Corporate Income Tax on Tax Receipts.
2. How big is the effect of Value Added Tax on Tax Receipts.

1.4 Intent and Purpose Of the Research

1.4.1 Research Intent

The purpose of the research is the things to be achieved in a study (Happy Susanto, 2010). The purpose of this study is to achieve the truth on the Effect of Corporate Income Tax and Value Added Tax on Tax Receipts by using data obtained and tested empirically, in order to solve the problem.

1.4.2 Research Purpose

1. To find out how much influence the Corporate Income Tax on Tax Receipts.
2. To find out how big the influence of Value Added Tax to Tax Receipts.

1.5 Usefulness Of Research

1.5.1 Practical Utillity

1. For Researchers
   Researchers expect the results of research can be useful and to increase knowledge and also get a direct picture of the Effect of Income Tax and Value Added Tax on Tax Receipts.
2. For the Tax Office
   Can be a useful input material on the Effect of Income Tax and Value Added Tax on Tax Receipts.
3. For Other Researchers
   Can be used as additional materials of thought in further research in the same field, namely the Effect of Income Tax and Value Added Tax on Tax Receipts.

1.5.2 Academic Usefulness

1. For Researchers
   Can increase the researcher's knowledge about more taxes, especially regarding the effect of corporate income tax and value added tax on tax revenue and one of the

requirements to take the S1 Accounting Study Program Faculty of Economics University Computer Indonesia

2. For Institutions
   This research is also expected to provide information on the Office Primary Tax Service Majalaya regarding the Effect of Income Tax Agency and Value Added Tax on Tax Receipts
3. For other Researchers
   The results of research conducted by researchers is expected to be useful as a reference research in the framework of research related to the problems that in Indonesia.

II. LITERATURE REVIEW, FRAMEWORK, AND HYPOTHESES

2.1 Literature Review

2.1.1 Corporate Income Tax

According to Law of the Republic of Indonesia Number 7 of 1983 regarding Income Tax as lastly amended by Law of the Republic of Indonesia Number 36 Year 2008 Article 1, explains that:

"The Income Tax Law (PPh) provides for the imposition of Income Tax on a tax subject in respect of the income received or accrued in the tax year. The tax subject is taxed when receiving or obtaining income, in the Tax Law referred to as Taxpayer. A taxpayer is taxed on the income received or accrued during the tax year or may also be subject to income tax in that portion of the tax year if his subjective tax obligations are incurred or expired in the tax year.

According to Suparmono and Theresia Woro Damayanti (2015: 55) states:

"Income Tax is an economic tax received or earned by a Taxpayer from whichever origin may be used for consumption or increase the wealth of the Taxpayer".

2.1.2 Value Added Tax

According to Mardiasmo (2008: 270) states:

"Value Added Tax is goods charged to goods or services in circulation from producer to consumer".

According to Waluyo (2011: 9) states:
"Value Added Tax is a tax imposed on domestic consumption (within the Customs Area), both the consumption of goods and the consumption of services".

2.1.3 Tax Receipts

Tax receipts according to H. Simanjuntak Timbul and Mukhlis Imam (2012: 30) states:
"State Revenue from Taxes is one of the important components in the framework of development financing independence".
According Suryadi (2006) states:
"Tax Receipts are a dominant source of state finance for both routine and development expenditures".

2.2 Framework

2.2.1 The Influence Of Corporate Income Tax on Tax Receipts

According to Wahyuni (2011), the government is very hopeful that the income tax will increase every year both in terms of the amount of revenue and in terms of payment. Acceptance of income tax obtained from the collection of income tax has a very important role because the greater the corporate income tax the greater the state revenue and can be interpreted also that the positive increase of income society.

2.2.2 The Influence Of Value Added Tax On Tax Receipts

Menurt Priantara Diaz (2013: 422) according to the scheme of input, process and output chain of goods and services since the primary industry processing raw materials in the form of agricultural products such as agriculture to end consumers, it is of course VAT gives a large contribution to tax revenue.

2.3 Hypotheses

According Sugiyono (2011: 64) research hypothesis is:
"Hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of a sentence question".
Based on the above framework, the hypothesis in this study are:
Ha1: Corporate Income Tax affects Tax Receipts.

Ha2: Value Added Tax affects Tax Receipts.

III. RESEARCH METHODS

3.1 The Research Method Used

The research method is a method used by researchers in collecting research data. This research method using descriptive and verifikatif method. By using the research method will be known the influence or significant relationship between the variables studied so as to produce a conclusion that will clarify the picture of the object under study.

3.2 Operational Variables

Operationalization of variables is needed to determine the variables involved in the study. Trials with statistical aids can be done correctly according to the title of the study.

According Sugiyono (2014: 58) operationalization of variables is anything in the form of what is set by the researchers to learn so obtained information about it, then drawn the conclusion.

1. Independent Variable or Independent Variable
   According to Sugiyono (2013: 39) Independent Variables in the Indonesian language is often referred to as the independent variable. Free variables are the variables that are developing or the cause of change or the emergence of the dependent variable (bound).
   Independent variable or independent variable in this research is Corporate Income Tax (X1) and Value Added Tax (X2).
2. Dependent or Dependent Variable Variables
   According Sugiyono (2013: 39) dependent variable in the Indonesian language is often called the dependent variable. Variables are variables that arise or which become due, because of the independent variables.

Variable Bound or Dependent Variable in this research that is tax receipts (Y).

3.3 Data Source and data Collection Technique

3.3.1 Data Source

Sources of data used in this study is secondary data, because the researchers did not collect the data themselves but the required data came from the second party. Secondary data

can be obtained by reading, studying and understanding through other media sourced from the literature and books library or data from the company related to the problem under study.

3.3.2 Data Collection Technique

Data completion techniques used in this study are as follows:

1. Field Research (Field Research)
   Research conducted directly in the company that became the object of research. The resulting data is secondary data by:
   a. Observation (Direct Observation)
      According to Husein Umar (2014: 51) states that the observation is a technique that requires the observation of the researcher either directly or indirectly to the object of research.
   b. Interview, the data technique by way of direct face to face to get information related to employees Tax Office Primary Majalaya.
   c. Documents
      Data collection by recording data related to the problem to be researched from documents related to the company. Based on this research is expected to obtain data on corporate income tax, value added tax and tax receipts, as well as other necessary information.
2. Library Research (Library Research)
   Data collection is done by reading the literature, books on the theory under study and using the Internet media as a supporting medium in tracking additional information about the theory and data required in this study.

3.4 Population, Sample and Place and Time Of Study

3.4.1 Population

The population in this study Pratama Majalaya Tax office with data Corporate Income Tax, Value Added Tax and Tax Receipts..

3.4.2 Sampling

The number of samples in the 5 period study is 2012-2016. So that the sample in this study is as much as 12x5 = 60 months Income Corporate Income Tax, Value Added Tax and Tax Receipts.

3.4.3 Place Of Research

The research was conducted at Pratama Majalaya Tax office Jl. Peta No.7, Suka Asih, Bojongloa Kaler, Kota Bandung, Jawa Barat 40231 Telp. 022-6078536.

3.4.4 Research Time

The timing of the study began in January 2017 until August 2017.

3.5 Data Testing Methods

1. Classic Assumption Test

To obtain more accurate results in multiple regression, it is necessary to test the classical assumption. There are several assumptions that must be met first before using Multiple Linear Regression as a tool to analyze the influence of the variables studied. Some of the assumptions are:

a. Normality Test

This normality test aims to test whether in the regression model, the annoying or residual variable has a normal distribution.This test must be met since t test assumes that the residual value follows the normal distribution. Normality test can use Kolmogorov- Smirnov Test.

b. Multicollinearity Test

Multicollinearity test aims to test whether in the regression model found the existence of correlation between independent variables (independent). Good regression model should not occur correlation between independent variables. (Ghozali, 2005: 91). The way used to detect the presence or absence of multicollinearity is by: using Variance Inflation Factors (VIF).

c. Heteroscedasticity Test

An appropriate heteroscedasticity test for the regression model takes the variance and residual inequality of one observation to another observation, if the

variance and residual one observation to another observation remain, it is called homoscedasticity and when different is called heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t with the intruder error in period t-1 (previous). An easy way to detect autocorrelation can be done with Durbin Watson (D-W) test (Ghozali, 2005: 95).

2. Multiple Linear Regression Analysis

the use of regression analysis, is to decide whether the rise and fall of the independent variable of Corporate Income Tax and Value Added Tax can be done through raising and lowering the dependent variable of Tax Receipts.

equations through calculations:

$$Y = a + b_1X_1 + b_2X_2$$

(Sumber: Sugiyono, 2009)

Information:

Y = Tax Receipts

X1 = Corporate Income Tax

X2 = Value Added Tax

α = Constants

β_1,β_2 = Line Direction Coefficient

Multiple linear regression with two independent variables X1 and X2 small squares method gives the result that the coefficients a, b1 and b2 can be calculated using the formula according to Sugiyono, 2010: 279, :

$$\sum Y = na + b_1 \sum X_1 + b_2 \sum X_2$$

$$\sum X_1 Y = a \sum X_1 + b_1 \sum X_1^2 + b_2 \sum X_1 X_2$$

$$\sum X_2 Y = a \sum X_2 + b_1 \sum X_1 X_2 + b_2 \sum X_2^2$$

If b1 and b2 are positive, then this indicates a direct relationship between the independent variable and the dependent variable. In other words there is an increase or decrease in the size of the dependent variable. Whereas if the value of b1 and b2 is negative it means showing the opposite relationship between the independent variable and the dependent variable. In other words each increase in the value of the independent variable will be followed by the decrease in the value of the dependent variable and vice versa..

3. Partial Correlation Analysis

Correlation analysis is an analysis used to determine the direction and strength of the relationship between variables. Direction is expressed in positive and negative, while the strong or weak relationship is expressed in the magnitude of the correlation coefficient. The correlation coefficient value can be expressed -1 ≤ R ≤ 1 if:

a. If (-) there is a negative relationship.
b. if (+) there is a positive relationship.

While to find the correlation coefficient between X1 and Y, X2 and Y are as:

$$rx_1 y = \frac{n(\sum x_1 y) - (\sum x_1 \sum y)}{\sqrt{[n\sum x_1^2 - (\sum x_1)^2][n\sum y^2 - (\sum y)^2]}}$$

$$rx_2 y = \frac{n(\sum 2\, y) - (\sum x_2 \sum y)}{\sqrt{[n\sum x_2^2 - (\sum x_2)^2][n\sum y^2 - (\sum y)^2]}}$$

(Nazir, 2003:464)

After correlation coefficient between variables is known, then can be obtained correlation value. The steps of calculating statistical tests using correlation analysis can be described as:

a. Partial Correlation Coefficient X1 to Y

The partial coefficient between X1 to Y, when X 2 can be constant is calculated by using the following formula:

$$rx_1y = \frac{rx_1y - rx_2y.rx_1x_2}{\sqrt{[1 - rx_2y^2][1 - rx_1x_2^2]}}$$

b. Partial Correlation Coefficient X2 to Y

Koefisien korelasi parsial antar X2 terhadap Y, bila

$$rx_2y = \frac{rx_2y - rx_1y.rx_1x_2}{\sqrt{[1 - rx_1y^2][1 - rx_1x_2^2]}}$$

4. Analysis Coefficient Determination

The coefficient of determination serves to know the magnitude To see how much influence each of them then used the square of the partial correlation (coefficient of determination) is:

information:

$$KD = r^2 \times 100\%$$

Kd = Coefficient Determination

R = Coefficient Correlation

3.6 Data Analysis Method

1. Partial Hypothesis Testing (Statistical Test t)

To test whether there is any significant influence of the independent variables (X) on the dependent variable (Y), then the test is done by using t statistic test with the following steps:

a. Determining the partial hypothesis between independent variables to the dependent variable
b. Determining Significant Levels
   Determined by 5% of degrees of freedom (dk) = (n - k - l), to determine t table as the boundary of the acceptance and rejection of the hypothesis. The significant level used is 0.05 or 5% because it is considered sufficient to represent the relationship of the variables studied and the level of significance commonly used in the status of the study.
c. Calculate the value of t arithmetic by knowing whether the variable correlation coefficient significant or not with the formula:

$$t_1 = r_1 y \sqrt{\frac{n-k-1}{(1-r_1 y^2)}} \quad dan \quad t_2 = r_2 y \sqrt{\frac{n-k-1}{(1-r_2 y^2)}}$$

Where:
r = The Specified Partial Correlation
n = Total Sample
t = t Count

2. Draw Regional Acceptance and Rejection

The description of the acceptance or rejection of the hypothesis and its criteria and conclusions will be explained below:
Results t arithmetic compared with t table with criteria:

a. If t arithmetic> t table then Ho is in the area of rejection, meaning Ha accepted means between variables X and Y have influence.
b. If-t arithmetic ≤ t table ≤ t arithmetic then Ho is in the area of acceptance, means Ha rejected means between variable X and variable Y no effect.

c. t arithmetic sought by the formula t calculation count
d. t table is searched in the student t distribution table with the following conditions, $\alpha = 0.05$ and db = (n - k - 1)

3. withdrawal Conclusion

The shaded area is a region of rejection, and vice versa. If t count falls in the area of rejection (acceptance), then Ho is rejected (accepted) and Ha accepted (rejected). This means the coefficient of regression is significant (not significant). In conclusion, there is influence (no effect) receipt of corporate income tax through letter of notification of period and amount of taxpayer. The significance level is 5% ($\alpha = 0.05$), meaning that if the null hypothesis is rejected (accepted) with 95% confidence level, then it is likely that the result of conclusion has 95% truth and this indicates the presence (absence) of persuasive effect (significant) between the two variables. In this case it is indicated by rejection (Ho) or alternative acceptance (Ha).

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Result

4.1.1 Descriptive Analysis of the amount of Corporate Income Tax and Value Added Tax and Tax Receipts

Before discussing the changes of Corporate Income Tax, Value Added Tax (VAT) and Tax Receipts will be discussed about the developments that become the focus of this research namely Income Tax Agency, Value Added Tax (VAT) and Tax Receipts in Primary Tax Office Majalaya period 2012-2016 . The following is presented data from the variables in the study with statistical descriptive table approach.

4.1.1.1 Descriptive Analysis of Corporate Income Tax

In 2012, the highest corporate income tax in May amounted to Rp 981,029,837 and the lowest Corporate Income Tax in July amounted to Rp 682,081,267. in 2013 the highest PPH Agency in December amounted to Rp 1,519,046,838 and the lowest Corporate Income Tax in May amounted to Rp 1,209,364,890. In 2014 the highest corporate tax on September was Rp 1,682,083,971 and the lowest Corporate Income Tax in December

was Rp 1,583,311,238. In 2015 the highest corporate tax on December was Rp 3,351,403,002 and the lowest PPH of the Agency in January was Rp 2,901,283,901. In 2016 the highest Corporate Income Tax in October was Rp 2,986,498,326 and the lowest Corporate Income Tax in September was Rp 2,809,749,326. Corporate Income Tax becomes low due to the existence of corporate taxpayers who do not deposit Corporate Income Tax.

4.1.1.2 Descriptive Analysis Of Value Added Tax

In 2012, the highest VAT in November was Rp 6,718,209,378 and the lowest VAT in December was Rp 5,732,985,902. In 2013, the highest VAT in December was Rp 10,002,199,464 and the lowest VAT in July was Rp 9,172,638,467 due to lower consumption of luxury goods that had an impact on the decline in PPnBM growth. In 2014 the highest VAT in April was Rp 11,928,304,678 and the lowest VAT in December was Rp 10,561,297,331. In 2015 the highest VAT in September was Rp 13,783,946,731 and the lowest VAT in August was Rp 12,783,945,617 which caused the decline was an economic slowdown. In 2016 the highest VAT in September was Rp 17,926,378,490 and the lowest VAT in December amounted to Rp 14,960,133,415 due to payment of overpayment or restitution.

4.1.1.3 Descriptive Analysis Of Tax Receipts

In 2012, the highest tax receipts in December was Rp 24,439,653,100 and the lowest tax receipts in April was Rp 17,893,647,829. In 2013 The highest tax receipts in December was Rp 26,425,934,125 and the lowest tax receipts in November was Rp 22,673,849,080. In 2014 The highest tax receipts in September amounted to Rp 30,748,927,389 and the lowest tax receipts in December amounted to Rp 28,735,394,776. In 2015 The highest tax receipts in December was Rp 37,457,873,475 and the lowest tax receipts in September was Rp 36,180,379,127. In 2016 The highest tax receipts in March was Rp 110,826,378,293 and the lowest tax receipts in December was Rp 103,915,155,069. The decline that occurs every year due to taxpayer compliance is very low, awareness of the Taxpayer is still lacking and the presence of internal and

external factors that affect tax receipts. External factors affecting the acceptance of another country are economic growth, inflation rate, rupiah exchange rate, international oil prices, crude oil production, and interest rates. While the internal factors that affect tax receipts is the tax rate itself.

4.1.2 Verifikatif Analysis

Before doing multiple linear regression analysis then first tested the classical assumption, as follows:

4.1.2.1 Classic Assumptions

1. Normality Test
   In a linear regression disturbance error or an interrupt variable (ei) is normally distributed or randomly assigned to each X1 value, following the normal distribution around the mean. The graph shows that the data (dots) spreads around the diagonal line and follows the direction of the diagonal line.
2. Multicolinearity Test
   To test whether there is a regression model found a correlation between independent variables. Multicolinearity can be seen from the tolerance value and Variance Inflation Factor (VIF) if the tolerance value is more than 10% or less than 10 then it is said not multicolinearity.
3. Heteroscedasticity Test
   The heteroscedasticity situation will cause the assessment of the regression coefficients to be inefficient and the estimates can be less or more than they should be. Thus, for the regression coefficients not to be misleading, the heteroscedasticity situation must be removed from the regression model. To test whether or not heteroscedasticity is used Spearman-rank test is to correlate each independent variable to the absolute value of the residual. If the value of the correlation coefficient of each independent variable to the absolute value of the residual (error) is significant, then the conclusion there is heteroskedastisitas (variant of residual is not homogeneous) (Gujarati, 2003: 406).

4. Autocorrelation Test

   Autocorrelation is defined as the correlation between observations measured by time series in the regression model or in other words the error of one observation is influenced by the error of the previous observation. As a result of the autocorrelation in the regression model, the regression coefficient obtained becomes inefficient, meaning the error rate becomes very large and the regression coefficient becomes unstable value dU <DW <4 - dU or 1,6518 <2,211 <(4-1,6518 = 2,3482) concluded that there is no autocorrelation.

4.1.2.2 Multiple Linier Regression

1. Effect of Corporate Income Tax and Value Added Tax on Tax Receipts

From the results of multiple linier regression analysis obtained equation as follows:

$$Y= -13,362+ 0.235* X_1 + 1.412*X_2$$

Where:

Y = Tax Receipts

X_1= Corporate Income Tax

X_2= Value Added Tax

2. Coefficient Determination

the relationship between variable Income Tax and Value Added Tax to Tax revenue of 0.866, this means there is a very strong relationship because it ranges from 0.80 to 0.99 (Sugiono, 2016). In table 4.11 obtained R Square = 0.750 means variable tax revenue can be explained by variable corporate income tax and value added tax by 75% while the remaining 25% is explained by other factors not examined.

3. Coefficient Determination Of Corporate Income Tax (X_1) and Value Added Tax(X_2) On Tax Receipts (Y)

a. The correlation coefficient of Corporate Income Tax to tax receipts as follows: correlation coefficient between Corporate Income tax to tax receipts r = 0.433, this means there is a strong relation between Corporate Income Tax to tax receipts because it ranged between 0,40-0,599 (criterion in sugiono, 2016).

b. The coefficient of VAT correlation to tax receipts r = 0.850, this means there is a very strong relationship between VAT on tax receipts because it ranges from 0.80 to 0.999 (criteria in sugiono, 2016).

4. Partial Influence of Corporate Income Tax and VAT on Tax Receipts

a. Variable Corporate Income Tax= 0,176 x 0,433 x 100% = 7,62%
the value of the coefficient of determination of Corporate Income Tax to tax receipts of 7.62%. This means that the variable Corporate Income Tax partially have an influence on tax receipts of 7.62%.

b. Variable VAT = 0,793 x 0,850 x 100% = 67,40%
value of coefficient of determination of VAT to tax receipts equal to 67,40%. This means that the VAT variable partially has an impact on tax receipts of 67.40%.

5. Hypothesis Testing

a. Partial Hypothesis Testing
In testing the hypothesis using t test, significance level used 5%. The formula is as follows:

$$t = \frac{b}{SE}$$

Information:
b = Regression Coefficient
Se = Standard error
t = thitung which is then consulted with ttabel
After the test is done, then the calculation results for each hypothesis (tcount), compared with ttable. For error 5% one tailed test and dk = n-k = 60-1-1 = 58, then obtained ttable = 2.00.

a. hypothesis test of influence of Corporate Income Tax to tax receipts obtained tcount> ttable (2,508> 2.00), ho rejected, it means partially there is influence and signifikan between variable Corporate Income Tax to tax receipts.

b. b. To test the hypothesis of the influence of VAT on tax receipts obtained tcount> ttable (11.323> 2.00), then ho rejected, meaning that there is a partial influence and significant between VAT variable to tax receipts.

4.2 Discussion

4.2.1 Effect of Corporate Income Tax on Tax Receipts

The result of hypothesis testing can be seen that thitung> ttable (2.508> 2.00), then ho rejected, it means partially there is influence and significant between variable Corporate Income Tax to Tax Receipts. This is in accordance with the theory expressed by Suparmono and Theresia Woro Damayanti (2015: 55) Income Tax is the economic tax received or obtained Taxpayer from wherever origin that can be used for consumption or increase the wealth of Taxpayers.

The magnitude of influence on KPP Pratama Majalaya contributed by 7.62% and GAP of 92.37% influenced from other factors not examined in this study. These conditions answer the phenomena that have been mentioned previously as happened in KPP Pratama Majalaya but every year the Corporate Income Tax has increased the effect on the Tax Receipts.

The result of research according to Fahmi Ajizah (2014) with title Influence of Corporate Income Tax to Tax Receipts there is very strong influence.

4.2.2 Effect Of Value Added Tax on Tax Receipts

The result of hypothesis testing can be seen that thitung> ttable (11.323> 2.00), ho rejected, it means partially there is influence and significant between variable of VAT to realization of tax revenue. This is in accordance with the theory expressed by (Waluyo, 2011: 9) Value Added Tax is a tax imposed on consumption in the country (within the Customs Area), both the consumption of goods and consumption of services.

The magnitude of influence on KPP Pratama Majalaya contributed 67.40% and GAP of 32.59% influenced from other factors not examined in this study. Conditions that prove and answer the phenomena that have been mentioned previously as happened in KPP Pratama Majalaya, every year the year Value Added Tax experienced an increase that affects the Tax Receipts.

This research is in accordance with the results of previous research The research results Dickie Anggara Hendriatman (2013) with the title of Value Added Tax and Tax Policy on Tax Receipts, value added tax gives effect to tax revenue. while according to Joko Priyono (2015) under the title of Income Tax Influence and Value Added Tax on Tax Receipts, Value Added Tax to Tax Receipts there is a positive influence.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

From the results of research on the effect of Corporate Income Tax and VAT to tax receipts Primary Tax Office Majalaya period 2012-2016, the authors can draw the following conclusions:

1. Corporate Income Tax affect tax receipts Primary Tax Office Majalaya marked positive, this means there is a relationship between Corporate Income Tax effect on tax receipts. Where the increasing Corporate Income Tax will be followed by increasing tax receipts in Primary Tax Office Majalaya marked positive. From the results of partial testing can be concluded that the variable Corporate Income Tax to tax receipts has a positive influence.
2. VAT effect on tax receipts marked positive, this means there is a relationship between VAT with tax receipts on KPP Pratama Majalaya. From the results of partial testing can be concluded that the variable VAT on tax receipts Primary Tax Office Majalaya have contributed a positive influence.

5.2 Suggestions

5.2.1 Operational Suggestions

Based on the conclusions that have been mentioned above, the researchers provide suggestions that can be used as input to the Tax Office Pratama Majalaya as follows:

1. To KPP Pratama Majalaya so that Corporate Income Tax every month more and not less then the first that there must be awareness of the Taxpayer Corporate and Taxable Entrepreneur itself. As well as KPP Pratama Majalaya for the implementation of socialization must be planned in advance so that the targeted socialization and increased transparency because with good service then Taxpayer Enterprises Entities also want to pay his taxes.

5.2.2 Academic Suggestions

1. For Science Developers

It is suggested in subsequent research to conduct the same research, with the same method but different units of analysis and samples in order to obtain conclusions that support accepted theories and concepts in general.

2. For Other Researchers
   It is hoped that other researchers can provide more empirical evidence from the concept that has been studied that the tax revenue is influenced by the Corporate Income Tax and VAT.

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