

Value Added Tax Revenue: The Role of the Self Assessment System for Tax Audits, Tax Collection with VAT Restitution as a Moderating Variable

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ABSTRACT

This study aims to explore the effects of the self-assessment system, tax audit, and tax collection on value-added tax revenue. Specifically, we aim to investigate whether the self-assessment system and value-added tax audit impact VAT restitution at KPP Pratama Jakarta Kelapa Gading. We conducted a quantitative research study using a causality approach, utilizing multiple linear regression analysis and moderated regression analysis with the assistance of Eviews Software. Our population consists of taxable entrepreneurs at the Jakarta Kelapa Gading Pratama Tax Service Office from 2016 to 2021, and our sample size is nearly 3000 taxpayers. We collected secondary data directly through KPP Pratama Jakarta Kelapa Gading. Our findings suggest that the self-assessment system and tax audits do not significantly impact value-added tax receipts, while tax collection has a positive impact. Additionally, VAT restitution does not affect value-added tax receipts. We also discovered that if VAT refunds moderate the Self Assessment System, Audit Taxes, and Tax Collections, their influence on Value Added Tax Revenues does not weaken. To improve compliance with tax obligations, we recommend that KPP, particularly Pratama Jakarta Kelapa Gading, enhance integrated tax education to increase Taxpayers' understanding of the importance of fulfilling tax obligations correctly and the benefits of being a responsible citizen by paying taxes. Furthermore, supervision of tax regulations and tax collection should be strengthened to promote taxpayers' awareness of their tax obligations and support the development of our nation and state.

Keywords: Self Assessment System, Tax Audit, Tax Collection, VAT Restitution, and Value Added Tax Revenue.

INTRODUCTION

Exploring internal funding sources, such as taxes, is crucial to achieving a nation's financial independence and promoting sustainable economic growth. Taxes are mandatory contributions imposed on taxpayers, with the resulting revenue handed over to the government. According to Siregar et al. (2021), tax revenues constitute the largest portion of state income, making taxation a key component of government spending to restore economic conditions. Minister of Finance Sri Mulyani has emphasized the importance of tax collection for a country's success, stating that "the rise and fall of a country depends on that country to collect its taxes." In addition to promoting financial independence, taxes also play a vital role in maintaining the unity and sustainability of the Indonesian state. As such, it is crucial to continuously maintain and improve the revenue side of the APBN, with taxes serving as the national backbone, as noted by the Ministry of Finance (2022).

Table 1.1 Realization of the State Revenue and Expenditure Budget

REALISASI PENERIMAAN NEGARA 4 TAHUN TERAKHIR

(dalam milyar rupiah)

Tahun	2018		2019		2020		2021	
	Nilai	%	Nilai	%	Nilai	%	Nilai	%
Penerimaan Negara	1.943.674,90	100,00	1.960.633,50	100,00	1.647.783,35	100,00	1.735.652,90	100,00
Penerimaan Perpajakan	1.518.789,80	78,14	1.546.141,90	78,86	1.285.136,32	77,99	1.375.742,80	79,26
Penerimaan Bukan Pajak	409.320,20	21,06	408.994,30	20,86	343.814,21	20,87	357.210,10	20,58
Hibah	15.564,90	0,80	5.497,30	0,28	18.832,82	1,14	2.700,00	0,16

Sumber dari Kementerian Keuangan

Value Added Tax is a tax that contributes the largest income from the taxation system in more than 136 countries Trisnayanti et al., (2017), increasing around a quarter of tax revenues in the world Kemenkeu.go.id, (2019). In Indonesia from 2016 to 2019, Value Added Tax revenues continued to increase increase (Statistics, 2019). This increase in government tax revenue related to tax reform which began in 1984, with the issuance of several new laws, including Law no. 6 of 1983 concerning General Provisions and Tax Procedures, Law no. 7 of 1983 concerning Income Tax and Law no. 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. Then followed by the second taxation change in 1994, and the third change in 2009 Mardiasmo, (2013;36) The fifth change in 2020 is called the Job Creation Law. The fundamental change to this law is the tax collection system, from the Official Assessment system, namely giving authority to the tax authorities to determine the amount of tax owed, to the Self Assessment System, namely giving authority, trust and responsibility to taxpayers to calculate, calculate, pay, and self-report the amount of tax Hafsari must pay, (2022).

All taxpayers are expected to comply with applicable laws and regulations, however, because Indonesia uses a self-assessment system, there are still many discrepancies and irregularities in practice, whether these are intentional or unintentional by taxpayers. The implementation of a self-assessment system that requires active participation of taxpayers in carrying out their taxation requires high taxpayer compliance. If all taxpayers have high compliance, then tax revenue will be optimal and the effect on state revenue will also be greater. However, in reality not all existing tax potential can be explored. Because there are still many taxpayers who do not have awareness of its importance

fulfilling tax obligations both for the state and for themselves as good citizens Ariyati, (2020). The definition of tax compliance or what is often referred to as taxpayer compliance is the fulfillment of tax obligations (starting from calculating, collecting, withholding, depositing, to reporting tax obligations) by taxpayers in accordance with statutory regulations. applicable taxation. High and low tax revenues

can be influenced by several factors that have a very big influence on tax revenue, namely taxpayer awareness Waluyo, (2020). The more aware and compliant Taxpayers are in reporting and paying off tax obligations, the tax revenue at the Tax Service Office will increase Waluyo, (2020). To achieve tax targets, it is necessary to continuously increase awareness and compliance among taxpayers to fulfill tax obligations in accordance with applicable regulations. Taxpayer awareness and compliance are important factors for increasing tax revenue Waluyo, (2020).

The self-assessment system requires an active role from the community in fulfilling their tax obligations. High awareness and compliance from Taxpayers is the most important factor in implementing a self-assessment system, because this system allows for the potential for Taxpayers not to carry out their tax obligations properly due to negligence, deliberate, or ignorance of Taxpayers regarding their tax obligations which will have an impact on tax revenues. . According to Sapiei & Kasipillai (2018), who conducted research in Malaysia, the aim of introducing a self-assessment system is to increase revenue levels, minimize tax collection costs and encourage voluntary compliance.

The self-assessment system is the responsibility of the taxpayer and not the tax authority to calculate the

relevant tax obligations and to ensure that requirements regarding payments and so on are met. The weakness of the self-assessment system which gives taxpayers confidence to calculate, calculate, pay and report the tax owed themselves is that in practice it is difficult to run as expected, and is even misused Maulida, (2018).

This is proven in the fact that there are still many taxpayers who deliberately commit fraud and neglect their obligations in carrying out the tax payments that have been determined, causing tax arrears to arise which results in reduced tax revenues Mahendra, (2017). One form of supervision in the self-assessment system is a tax audit. Tax audits need to be carried out to test compliance and detect fraud committed by taxpayers and also encourage them to pay taxes honestly in accordance with applicable regulations. Audits are also carried out if the tax authorities receive data from third parties or transaction partners of taxpayers that have not been reported by the taxpayer themselves. Waluyo, (2020).

Research conducted by Mittone (2016) concluded that audits are a more effective way to increase compliance, research according to Kastlunger et al (2019) also shows that tax audits have a positive impact on taxpayer awareness and compliance. The results of the audit are a Tax Assessment Letter and Tax Collection Letter which, if not paid one month after issuance, will become tax arrears. In research conducted by Zeny et al., (2019) it was also concluded that audits had an effect on tax revenues at the Gianyar Bali Putra KPP, (2021), which can be seen from the increase in the number of PPh revenues in the following year after the SKPKB was issued Trisnayanti et al.,(2017).

Self assessment system In practice, it is often found that there are tax arrears from parties who do not have the awareness to pay taxes. The government finally enforced Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Procedures for Taxation, as has been amended several times, most recently with Law of the Republic of Indonesia Number 11 of 2020 on Employment, (2021) concerning Tax Collection through Tax Bills or Assessment Letters Taxes and Law No. 19 of 1997 concerning Tax Collection by Force Letter and since January 1 2001 tax collection has been implemented by Law No. 19 of 2000 (Law) Concerning Amendments to Law Number 19 of 1997 concerning Tax Collection by Force Letter, 2000)(Law No. 19 of 2000 concerning Tax Collection with a Forced Letter., (2003). Where collection action is carried out so that the tax bearer pays off the tax debt and tax collection costs by reprimanding or warning, carrying out collection immediately and at the same time, notifying the Forced Letter , propose prevention, carry out confiscation, carry out hostage taking, sell goods that have been confiscated. This is in line with research conducted by Marduati (2012) which states that tax collection is by warning letters and forced letters has a significant influence on the disbursement of tax arrears.

One source of central tax revenue comes from Value Added Tax (VAT) which is imposed on Taxable Entrepreneurs (PKP) who deliver taxable goods (BKP) and deliver Taxable Services (JKP) as regulated in Law Number 8 of 1983 concerning Value Added Tax, as last amended into the 2020 Job Creation Law, PKP has the obligation to deposit the VAT that has been collected into the state treasury, if the VAT deposit or payment turns out to be greater than the input tax, the VAT will experience an underpayment, otherwise If the input tax is greater than the output tax, the VAT over payment can be compensated or refunded.

PKPs who have a tax credit amount greater than the tax owed have the right to request a refund of the VAT over payment or refund. Restitution can be made if the PKP does not have other tax debts, apart from that there are other procedures that must be fulfilled if the PKP wants to submit a restitution to the Tax Service Office (KPP) Riftiasari, (2019).

The current phenomenon is that the Government, through the Directorate General of Taxes, has expanded the Value Added Tax base by being able to include a National Identity Card number which can replace the NPWP so that individual taxpayers can receive a tax invoice after paying VAT from purchasing or utilizing services and the Government also plans on April 1 2022 increases the VAT rate which was previously 10%

and will be increased to 11% through Law No. 7 of 2021 on Harmonization of Tax Regulations (UU HPP).

In fact, if we compare it with VAT, VRR and ITR rates on consumption in OECD countries, VAT rates in Indonesia are among the lowest. The following is a comparison table of VAT rates, VRR (VAT Revenue Ratio) is a ratio to measure VAT revenue performance by comparing existing VAT revenue realization with potential VAT revenue based on national consumption levels (households and companies). Furthermore, Implicit Tax Rates (ITR) on consumption reflect the effective tax burden on consumption in a country (News, n.d.).

Table 1.2 Comparison of VAT rates on consumption in OECD countries in 2017

NEGARA	TARIF PPN (%)	VRR	ITR KONSUMSI
Hungaria	27	0,64	30,2
Denmark	25	0,67	25,7
Norwegia	25	0,61	21,2
Swedia	25	0,63	20,8
Finlandia	24	0,61	22,8
Islandia	24	0,61	20,7
Irlandia	23	0,52	18,8
Polandia	23	0,53	19,9
Portugal	23	0,55	20,1
Italia	22	0,42	17,7
Slovenia	22	0,65	24,6
Belanda	21	0,56	19,7
Belgia	21	0,5	16,6
Latvia	21	0,6	21
Lithuania	21	0,56	16,9
Republik Cheska	21	0,66	20,8
Spanyol	21	0,46	14,8
Austria	20	0,64	19,6
Estonia	20	0,8	24,6
Inggris	20	0,47	14,3
Slovakia	20	0,55	17,3
Chile	19	0,67	16,7
Jerman	19	0,59	16
Turki	18	0,44	17,2
Israel	17	0,66	17
Luksemburg	17	0,95	24,7
Mexico	16	0,33	8,2
Selandia Baru	15	1,04	19,8
Indonesia	10	0,54	16,7
Australia	10	0,51	10,9
Korea Selatan	10	0,72	12,6
Jepang	8	0,74	9,6
Swiss	8	0,71	10
Kanada	5	0,51	6,9

Sumber : OECD working paper “What drives consumption Tax Revenues? Disentangling Policy and Macroeconomics Drivers” (2020), Annex B. dan Annex

The largest state revenue is tax and from the tax details, Value Added Tax is in 2nd place after Income Tax Law of the Republic of Indonesia Number 7 of 1983 concerning Income Tax, (2004) and researchers are asking why VAT is actually an objective tax. which does not recognize income levels and is levied on public consumption to be smaller than Income Tax.

Tabel 1.3 Tax Type State Revenue 2018 -2021 (in trillions of rupiah)

No.	Jenis Pajak	2018	%	2019	%	2020	%	2021	%
1	PPh Migas dan Non Migas	686,80	55,19	770,3	57,83	593,85	55,5	696,5	54,52
2	PPN dan PPh BM	538,20	43,25	532,9	40	448,39	41,91	551	43,13
3	PBB dan Pajak Lainnya	19,40	1,56	28,9	2,17	27,73	2,59	30,1	2,35
		1.244,40	100,00	1.332,10	100,00	1.069,97	100,00	1.277,60	100,00

Sumber : Financial Departement Indonesia

With the establishment of KPP Pratama Jakarta Kelapa Gading, it is hoped that revenue will increase from the tax sector, apart from providing special services, starting from

Monitoring business developments, tax consultations and reporting or reporting Annual/Periodic Tax Returns (SPT) which are carried out using technology and procedures that make things easier for the Taxpayers themselves. The Jakarta region, especially North Jakarta, has enormous potential in increasing state revenues, especially from the taxation sector. With population growth and economic development in North Jakarta, it is hoped that it can make a greater contribution to state revenue. At KPP Pratama Kelapa Gading, the realization of tax revenues has tended to fluctuate over the last few years, where the number of Taxable Entrepreneurs tends to increase every year.

The author took this topic for research because the issue is still hot regarding the increase in the VAT rate from 10% to 11% at the beginning of April 2022 and its connection with the expansion of VAT objects with some basic necessities such as meat, rice and education and health services as taxable goods and taxable services.

1.2 Problem Formulation

Based on the background that the author has described previously, the problem formulation in this paper is: (a) Is there an influence of the Self Assessment System on VAT revenue at KPP Oratama Jakarta Kelapa Gading?, (b) Is there an influence of Tax Audit on Tax revenue? VAT at KPP Pratama Jakarta Kelapa Gading? , (c) Is there an influence of Tax Collection on VAT Revenue at KPP Pratama Jakarta Kelapa Gading?, (d) Is terdapat pengaruh Restitusi PPN terhadap Penerimaan PPN pada KPP Pratama Jakarta Kelapa Gading?, € Does the Self Assessment System weaken Value Added Tax revenues after being moderated by VAT refund at KPP Pratama Jakarta Kelapa Gading? (f) Does Tax Audit weaken Value Added Tax revenue after being moderated by VAT Restitution at KPP Pratama Jakarta Kelapa Gading?, And (g) Does Tax Collection weaken Value Added Tax Revenue after being moderated by VAT Restitution at KPP Pratama Jakarta Kelapa Gading?

SELF ASSESSMENT SYSTEM

VAT is collected based on the Self Assessment System. To achieve tax targets, taxpayer awareness needs to be continuously raised to fulfill tax obligations in accordance with applicable regulations. Considering that taxpayer awareness and compliance are important factors for increasing tax revenue (Maulida, 2018). The Periodic VAT Notification Letter is a concrete manifestation of the self-assessment system, namely a means for Taxable Entrepreneurs to report and account for the calculation of the amount of VAT payable and to report on: (1) crediting Input Tax against Output Tax and (2) payment or settlement of tax which have been implemented by the PKP itself and/or through other parties in one tax period. PKP submits the Periodic VAT SPT no later than the end of the following month after the end of the tax period, and attaches the 1st sheet of VAT SSP which has NTPN printed on it. Panjaitan & Sudjiman, (2021) stated that the number of Periodic VAT SPTs had a positive and significant effect on VAT revenues and Wulantari & Putra, (2020) who conducted research entitled “The effect of implementing the Self Assessment System on the compliance of individual taxpayers who carry out business or employment activities free in Denpasar City” Based on the results of the research discussion, it can be concluded that the implementation of the self-assessment system has a positive effect on the compliance of individual taxpayers who carry out business activities and free work in the city Denpasar. Puspita, (2016) who conducted research at KPP Pratama Kebayoran Baru Tiga with the title “The Influence of the Self Assessment System, Tax Audit and Tax Collection on Value Added Tax Revenue at KPP Pratama Kebayoran Baru Tiga” concluded that the Self

Assessment System had an effect on Value Added Tax Revenue .

H1 : The Self Assessment System has a positive effect on Value Added Tax Revenue.

- **Tax Audit**

Tax Audit is a series of activities to collect and process data, information and/or evidence which is carried out objectively and professionally based on audit standards to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations as per the research carried out. by Aprilianti et al., (2018) that nominal tax audits have increased tax revenues in line with research by Herryanto & Toly, (2013) entitled The Influence of Taxpayer Awareness, tax outreach activities and tax audits on income tax revenues at KPP Pratama Surabaya Sawangan shows that there is an influence of tax audits on tax revenues. Audits need to be carried out to detect fraud committed by taxpayers and also to encourage them to pay taxes honestly in accordance with applicable regulations.

Trisnayanti et al., (2017) stated that tax audits have an effect on tax revenues at KPP Pratama North Badung which can be seen from the increase in the number of PPh revenues in the following year after the SKPKB is issued which can be seen from the increase in the number of PPh revenues in the following year after the SKPKB is issued. Puspita, (2016) who conducted research at KPP Pratama Kebayoran Baru Tiga with the title “The Effect of Self Assessment System, Tax Audit and Tax Collection on Revenue

Value Added Tax at KPP Pratama Kebayoran Baru Tiga “concluded that the Tax Audit had no influence on Value Added Tax Revenue. Harefa, (2019) conducted research with the title “the influence of the self-assessment system, tax audit and tax collection on value added tax revenues at KPP Pratama Medan City” concluding that Tax Audits have no effect on Value Added Tax Revenues at the Pratama Tax Service Office (KPP) Medan City.

H2 : Tax audits have a positive effect on Value Added Tax revenues.

- **Tax Collection**

Tax collection is a series of actions so that the tax bearer pays off tax debts and tax collection costs by reprimanding or warning, carrying out instant collection and at the same time notifying forced letters, proposing prevention, carrying out confiscation, carrying out hostage taking, selling goods that have been confiscated. Migang (2020) states that the correlation between the number of STP issuances and Tax Revenue has a significant correlation and Gisijanto (2018) states that tax collection with forced letters has a significant effect on tax revenue, which shows that the amount of Corporate Income Tax (PPh) revenue at KPP Pratama The Central Jakarta DJP Regional Office continues to increase from year to year. Tax collection. Research conducted by Maulida, (2014) stated that more taxpayers paid off their tax debt after being given a Warning Letter, namely 95% and some paid it off after being issued a Forced Letter. Based on the description and results of previous research, Puspita, (2016) conducted research at KPP Pratama Kebayoran Baru Tiga with the title “The Influence of Self Assessment System, Tax Audit and Tax Collection on Value Added Tax Revenue at KPP Pratama Kebayoran Baru Tiga” Tax Collection has an effect on Value Added Tax Revenue.

One way to increase tax revenue is taxpayer compliance in paying taxes. If it turns out that the taxpayer does not pay tax, then the taxpayer certainly needs to be given firm action to be able to pay off the tax debt. This is manifested in tax collection activities against taxpayers. taxes that do not pay off their tax debt in accordance with applicable provisions. Therefore, tax collection actions are very important to support the success of tax collection. Siahaan, (2014:279). According to Law no. 19 of 2000 concerning Tax Collection with Forced Letters, Article 1 number 9, Tax Collection is a series of actions so that the tax bearer pays off

tax debts and tax collection costs by reprimanding or warning, carrying out collection immediately and simultaneously, notifying the Forced Letter, proposing prevention, carrying out confiscation, carrying out hostage-taking, and selling confiscated goods. If the payment has not been paid within 30 (thirty) days, then seven days after the due date will be included with active tax collection starting with issuing a warning letter, the resulting tax collection letter is used as variable X3, so the hypothesis proposed is:

H3: Tax collection has a positive effect on Value Added Tax revenue.

- **Effect of VAT Restitution on Value Added Tax Revenue**

Value Added Tax refunds do not affect Value Added Tax receipts at the West Palembang Ilir Pratama Tax Service Office. This is because when submitting a request for restitution, not all applications for restitution are approved by the West Palembang Ilir Pratama Tax Service Office, if there is a refund of the nominal amount of overpaid tax, it does not affect the amount of existing Value Added Tax revenue. Because the percentage of taxpayers who submit requests for restitution that are not approved is smaller than the percentage of taxpayers who submit requests for restitution that are approved by Jusmani & Qurniawan, (2016). VAT Restitution does not affect VAT Receipts at KPP Pratama Jakarta Penjaringan with a significance value of 0.193 and a correlation value of 0.694 where the two variables have a strong relationship because they are above 0.50 with an R Square Value of 48.2%, meaning that VAT Restitution has a contribution effect of 48.2% for VAT Revenue and 51.8% for others. influenced by other factors outside the VAT Restitution variable Riftingari, (2019). The taxpayer submits the application for restitution as variable Z, so the hypothesis proposed is:

H4: VAT refunds have a negative effect on Value Added Tax revenues

- **The Effect of Tax Restitution on Weakening the Self Assessment System on Value Added Tax Revenue**

partially, only the self-assessment system variable has a significant positive effect on Value Added Tax (VAT) revenues. Based on the results of this research, KPP Pratama Majalaya should continue to carry out regular outreach and counseling activities. So that this activity can continue to increase taxpayer awareness and the implementation of the self-assessment system can continue to run even better Aprilianti et al., (2018). However, the number of accelerated VAT refunds is one of the factors that has a negative influence on VAT revenues. The reason is that when a taxpayer applies for accelerated VAT refunds there will be a refund by the government to the Taxpayer who accelerates VAT refunds Anjarwi & Kharisma, (2021).

H5: VAT refunds weaken the influence of the Self Assessment System on Value Added Tax revenues.

- **The Effect of VAT Restitution in Weakening Tax Audits on Value Added Tax Revenues**

Tax audits have an effect but are not significant on value added tax revenues Migang, (2020). And when compared with , if there is a refund of the nominal amount of overpaid tax, it does not affect the amount of existing Value Added Tax revenue. Because the percentage of taxpayers who submit requests for restitution that are not approved is smaller than the percentage of taxpayers who submit requests for restitution that are approved.

H6 : VAT refunds weaken the influence of tax audits on Value Tax Revenue receipts.

- **The Effect of VAT Restitution in Weakening Tax Collection on Value Added Tax Revenue**

From research conducted by Maulida, (2018) Tax Collection has an effect on value added tax revenues at KPP Pratama Banda Aceh in 2014-2016, however, according to research by Pratiwi et al., (2019) VAT

Restitution has a negative effect on VAT Receipts at KPP Pratama Cibinong for the period 2014-2016.

H7: VAT refunds weaken the effect of tax collection on Value Added Tax revenues

- **Value Added Tax Revenue**

Value Added Tax or VAT is a levy imposed on buying and selling transactions of goods and services carried out by individual taxpayers and/or corporate taxpayers who have become Taxable Entrepreneurs (PKP). State revenue from VAT is used as Variable Y in this research.

RESEARCH METHODOLOGY

In this research, the research method used by the author is the Quantitative Descriptive method with multiple linear regression to test theories and opinions regarding tax revenues using three types of independent or dependent variables with the designation X taking variable X1, namely the Self Assessment System, Variable X2, namely Examination Tax and Variable The researcher's three X variables and added variable Z will weaken or strengthen variable X and will test whether variable X has an influence on the variables Y which was tested using statistical methods.

In this research, a case study was conducted on all individual taxpayers and corporate taxpayers who have been registered as taxable entrepreneurs (PKP) within the KPP Pratama Jakarta Kelapa Gading. This research technique uses a purposive sampling technique.

The data used in this research is secondary data. Secondary data is data that has been collected by researchers, published data in statistical and other forms, and information available from published or non-published sources both within and outside pseudo-organizations that can be useful for research. Sekaran & Bougie, (2013:77) . Data collection uses documentation techniques, namely a data collection method that is carried out by collecting all secondary data and all information used to solve problems in the document.

This research consists of three variables, namely the independent variable, the dependent variable and the moderating variable. First, the independent variable according to Sugiono (2018; 85) is often called a stimulus, predictor, antecedent variable. In this research the independent variables are a) self assessment system, b) tax audit, c) tax collection. Second, the dependent variable, according to Sugiono (2013), the dependent variable is often also called the output, criterion, and consequent variable. In the research, the dependent variable is Value Added Tax Revenue.

Third variable moderating is a variable which influences (strengthens or weakens) the relationship between the independent variable and the dependent variable Sugiyono, (2013). In this study the variable is Value Added Tax Restitution, the return of Value Added Tax over payments provided by the state.

The data analysis method used in this research is panel data, namely a combination of cross-section and time series data. Data testing was carried out using panel data regression with the help of Microsoft Excel 2016 and Eviews 12 software. This research uses the method. First, descriptive statistics. Second, the classical assumption test which consists of the normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. Third, panel data regression estimation model, hypothesis test, simultaneous test, partial significance test and determination test.

RESULTS AND DISCUSSION

Descriptive Statistics

The following descriptive statistics provide an overview or description of data that is seen from the amount

of data in the population (N) the average value (Mean), standard deviation, maximum and minimum. The results of descriptive testing of research variables can be presented in the following table:

Table 4.1 Descriptive Statistics

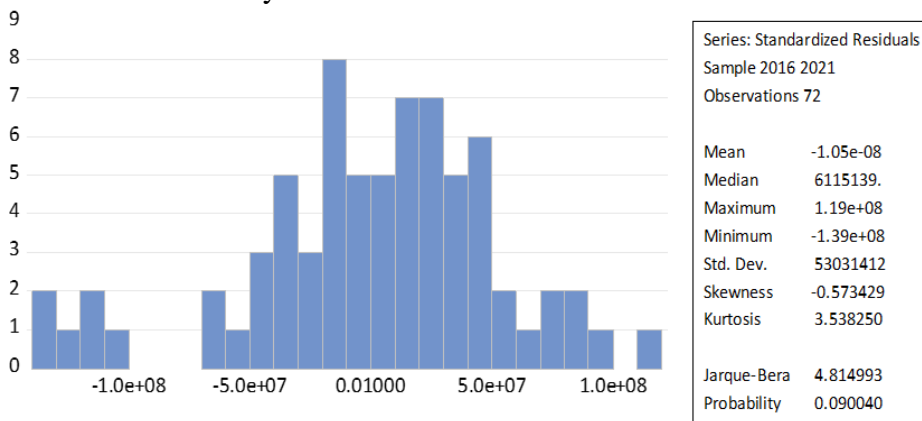
	SAS	SKP	STP	RESTITUSI	PPN
Mean	2380.486	1576889.	734768.3	9036461.	1.83E+08
Median	2380.000	669847.0	511532.0	4715000.	1.82E+08
Maximum	2744.000	21546115	4756407.	59243703	3.67E+08
Minimum	2048.000	0.000000	19669.00	0.000000	49801841
Std. Dev.	231.3952	3453540.	735060.6	11735670	62053503
Skewness	0.054872	4.521767	2.943204	2.290776	0.350916
Kurtosis	1.506189	24.24892	14.91454	8.431973	3.218558
Jarque-Bera	6.730549	1599.906	529.8180	151.4908	1.621010
Probability	0.034553	0.000000	0.000000	0.000000	0.444633
Sum	171395.0	1.14E+08	52903317	6.51E+08	1.32E+10
Sum Sq. Dev.	3801604.	8.47E+14	3.84E+13	9.78E+15	2.73E+17
Observations	72	72	72	72	72

Source: Hail Data management with e views 12 2022

Normality Test

The normality test aims to measure whether the regression model of the dependent variable and independent variables has a normal or abnormal distribution. In this study, the normality test used the histogram graph method and the Jarque-Bera statistical test (JB test).

Table 4.2 Normality Test Results



Source: Data Processing Results with E views 12 in 2022

Multicollinearity Test

The multicollinearity test aims to test whether the model is carried out. The multicollinearity test is carried out to test whether there is a correlation between the independent variables in the regression model. Multicollinearity means that there is a perfect linear relationship between several or all of the variables that explain the regression model Ajija, (2011). Whether or not multicollinearity exists can be determined from the correlation coefficient of each independent variable.

Table 4.3 Multicollinearity Test Results

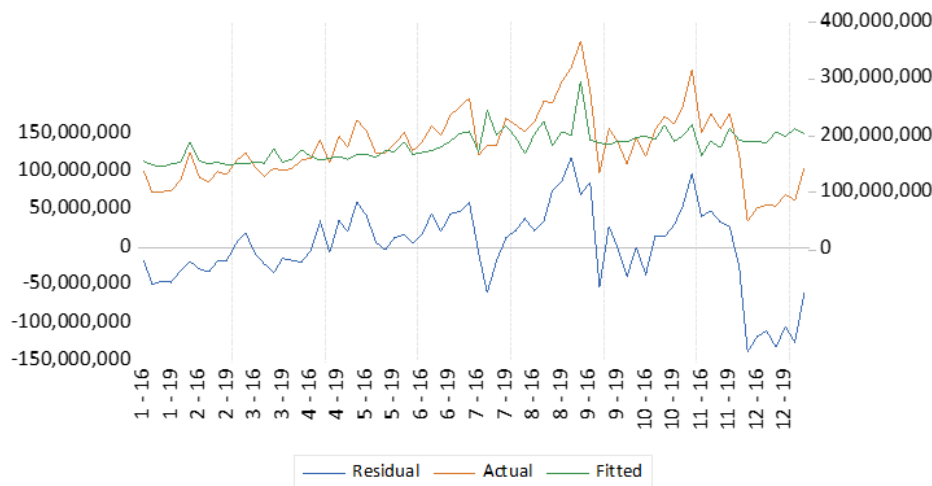
	SAS	SKP	STP	RESTITUSI	PPN
X1	1.000000	0.088752	0.212947	0.326431	0.220500
X2	0.088752	1.000000	0.117699	0.124588	0.156129
X3	0.212947	0.117699	1.000000	-0.037314	0.564554
Z	0.326431	0.124588	-0.037314	1.000000	0.032648
Y	0.220500	0.156129	0.564554	0.032648	1.000000

Source: Data Processing Results with Eviews 12 in 2022

Heteroscedasticity Test

The heteroscedasticity test is carried out with the aim of testing whether there are differences in variance or residuals from one observation to another. The heteroscedasticity test is carried out to find out whether in a regression model there is a difference in the variance of the residuals in one observation compared to other observations. Usually cross section data contains heteroscedasticity situations because this data collects data representing various small, medium and large sizes Ghozali, (2016).

Table 4.4 Heteroscedasticity Test Results



Source: Data Processing Results with Eviews 12 in 2022

Multicollinearity Test

The autocorrelation test aims to show the correlation of observation members ordered by time or space. Ajija, (2011). The autocorrelation test aims to test whether in a linear regression model there is a correlation between confounding errors in period t and errors in period t-1 (previous). If correlation occurs, it is called an autocorrelation problem. This problem arises because the residuals (nuisance errors) are not independent from one observation to another.

Table 4.5 Autocorrelation Test Results

R-squared	0.199300	Mean dependent var	66520368
Adjusted R-squared	0.151497	S.D. dependent var	39717440
S.E. of regression	36585413	Sum squared resid	8.97E+16
F-statistic	4.169193	Durbin-Watson stat	1.076136
Prob(F-statistic)	0.004481		

Source: Data Processing Results with E views 2012

Chow Test

The Chow test aims to determine whether to use the best model between the Common Effect Model (CEM) or Fixed Effect Model (FEM) in estimating panel data.

Table 4.6 Chow Test Results

Effects Test	Statistic	d.f.	Prob.
Cross-section F	8.172591	(11,56)	0.0000
Cross-section Chi-square	68.944281	11	0.0000

Source: Data Processing Results with E views 12 in 2022

Hausman Test

The Hausman test aims to determine the best model between the random effect approach and the fixed effect method which should be used in panel data modeling.

Table 4.7 Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	9.115327	4	0.0583

Source: Data Processing Results with Eviews 12 in 2022

Lagrange Multiplier Test

The Lagrange Multiplier Test or commonly referred to as the Lagrangian Multiplier Test is an analysis carried out with the aim of determining the best method for panel data regression, whether to use common effects or random effects.

Tabel 4.8 Hasil Uji Lagrange Multiplier

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	62.93452 (0.0000)	0.022845 (0.8799)	62.95737 (0.0000)
Honda	7.933128 (0.0000)	0.151145 (0.4399)	5.716444 (0.0000)
King-Wu	7.933128 (0.0000)	0.151145 (0.4399)	4.560076 (0.0000)
Standardized Honda	9.534313 (0.0000)	0.421583 (0.3367)	3.589455 (0.0002)
Standardized King-Wu	9.534313 (0.0000)	0.421583 (0.3367)	2.361121 (0.0091)
Gourieroux, et al.	--	--	62.95737 (0.0000)

Panel Data Regression Testing Results

Based on the d P Pengan panel data regression approach using E views 12 (Common Effect Model, Fixed Effect Model and Random Effect Model and having carried out the Chow test, Hausman test and Lagrange multiplier test, it shows that the more appropriate regression model to use for the results in this research is

the Random Effect Model.

Table 4.9 Results of Panel Data Regression Testing

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	10539464	1.15E+08	0.091264	0.9276
SAS	65773.48	48929.60	1.344247	0.1834
SKP	1.270816	1.315832	0.965789	0.3376
STP	24.24108	7.235996	3.350067	0.0013
RESTITUSI	-0.440510	0.439155	-1.003087	0.3194

Effects Specification		S.D.	Rho
Cross-section random		36883728	0.5224
Idiosyncratic random		35264000	0.4776

Weighted Statistics			
Root MSE	35292231	R-squared	0.199300
Mean dependent var	66520368	Adjusted R-squared	0.151497
S.D. dependent var	39717440	S.E. of regression	36585413
Sum squared resid	8.97E+16	F-statistic	4.169193
Durbin-Watson stat	1.076136	Prob(F-statistic)	0.004481

Unweighted Statistics			
R-squared	0.269645	Mean dependent var	1.83E+08
Sum squared resid	2.00E+17	Durbin-Watson stat	0.483318

Source: Data Processing Results with E views 12 in 2022

Results of Moderated Regression Analysis

Tabel 4.10 Results of Moderated Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	83197865	84924709	0.979666	0.3309
SAS	24839.72	36818.55	0.674652	0.5023
SKP	1.521876	3.113512	0.488797	0.6267
STP	52.63383	12.57495	4.185610	0.0001
RESTITUSI	2.207853	7.793109	0.283308	0.7779
MODERASI 1	-0.000485	0.003011	-0.161049	0.8726
MODERASI 2	-1.36E-08	1.45E-07	-0.094074	0.9253
MODERASI 3	-1.47E-06	1.68E-06	-0.875226	0.3847

Partial Significance Test (T Test)

The partial significance test (t statistical test) basically shows how far the influence of one explanatory/independent variable individually is in explaining variations in the dependent variable Ghosali, (2016; 97) with a degree of confidence of 0.05 or 5%. The decision making criteria is if the significance value is <0.05, then there is an influence between the independent variable and the dependent variable and vice versa if the significance value is >0.05, then there is no the influence between the independent variable and the dependent variable.

Table 4.11 T Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	10539464	1.15E+08	0.091264	0.9276
SAS	65773.48	48929.60	1.344247	0.1834
SKP	1.270816	1.315832	0.965789	0.3376
STP	24.24108	7.235996	3.350067	0.0013
RESTITUSI	-0.440510	0.439155	-1.003087	0.3194

Source: Data Processing Results with E views 12 in 2022

Simultaneous Test

The simultaneous test (f test) aims to determine the influence of all independent variables together on the dependent variable. Testing was carried out by looking at the significance level used of 0.05 or 5%. The decision making criteria is if the significance value is <0.05, then there is an influence between the independent variables simultaneously on the dependent variable.

Table 4.12 Simultaneous Test Results

Root MSE	35292231	R-squared	0.199300
Mean dependent var	66520368	Adjusted R-squared	0.151497
S.D. dependent var	39717440	S.E. of regression	36585413
Sum squared resid	8.97E+16	F-statistic	4.169193
Durbin-Watson stat	1.076136	Prob(F-statistic)	0.004481

Source: Data Processing Results with E views 12 in 2022

Determination Test (R2)

The determination test (R2) essentially measures how far the model's ability to apply dependent variations. The coefficient of determination values are zero and one. A small R2 value means that the ability of the dependent variables to explain variations in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the independent variable Ghozali, (2016;95).

Root MSE	35292231	R-squared	0.199300
Mean dependent var	66520368	Adjusted R-squared	0.151497
S.D. dependent var	39717440	S.E. of regression	36585413
Sum squared resid	8.97E+16	F-statistic	4.169193
Durbin-Watson stat	1.076136	Prob(F-statistic)	0.004481

Influence of the Self Assessment System on VAT Revenue

The implementation of a self-assessment system that requires active participation of taxpayers in carrying out their taxation requires high taxpayer compliance. If all taxpayers have high compliance, then tax revenue will be optimal and the effect on Value Added Tax revenue will also be greater. However, in reality not all of the potential for Value Added Tax can be explored. Because there are still many taxpayers who do not have awareness of the importance of fulfilling tax obligations both for the state and for themselves as good citizens. Ariyati, (2020). The definition of tax compliance or what is often referred to as taxpayer

compliance is the fulfillment of tax obligations with the Self Assessment System implemented by PKP taxpayers in accordance with applicable tax laws and regulations. The level of tax revenue can be influenced by several factors which have a very big influence on tax revenue, namely taxpayer awareness Waluyo, (2020).

The self-assessment system requires an active role from the community in fulfilling their tax obligations. High awareness and compliance from Taxpayers is the most important factor in implementing a self-assessment system, because this system allows for the potential for Taxpayers not to carry out their tax obligations properly due to negligence, deliberate, or ignorance of Taxpayers regarding their tax obligations which will have an impact on tax revenue. According to Sapiei & Kasipillai (2018), who conducted research in Malaysia, the aim of introducing a self-assessment system is to increase revenue levels, minimize tax collection costs and encourage voluntary compliance. The self-assessment system is the responsibility of the taxpayer and not the tax authority to calculate the relevant tax obligations and to ensure that requirements regarding payments and so on are met. The weakness of the self-assessment system which gives taxpayers confidence to calculate, calculate, pay and report the tax owed themselves is that in practice it is difficult to run as expected, and is even misused Maulida, (2018). This is proven in the fact that there are still many taxpayers who deliberately commit fraud and neglect their obligations in carrying out the tax payments that have been determined, causing tax arrears to arise which results in reduced tax revenues Mahendra, (2017).

The Self Assessment System has no effect on Value Added Tax revenues. The tax collection system adheres to the Self Assessment System, where the tax collection system gives authority, trust and responsibility to taxpayers to calculate, calculate, pay and report the amount of tax owed which must be paid in accordance with the provisions of the applicable tax law. There are still many taxpayers who do not want to comply in implementing tax laws, especially in paying and reporting VAT, perhaps this is one of the shortcomings of the Self Assessment System where the DJP cannot control or supervise taxpayer activities in carrying out, collecting, depositing and reporting VAT on KPP Pratama Jakarta Kelapa Gading.

Effect of Tax Audit on VAT Revenue

One form of supervision in the self-assessment system is a tax audit. Tax audits need to be carried out to test compliance and detect fraud committed by taxpayers and also encourage them to pay taxes honestly in accordance with applicable regulations. Inspections are also carried out if the tax authorities receive any data from third parties or counter parties to taxpayer transactions that have not been reported by the taxpayer themselves Waluyo, (2020). Research conducted by Mittone (2016) concluded that audits are a more effective way to increase compliance, research according to Kastlunger et al (2019) also shows that tax audits have a positive impact on taxpayer awareness and compliance. The results of the audit are a Tax Assessment Letter and Tax Collection Letter which, if not paid one month after issuance, will become tax arrears. In research conducted by Zeny et al., (2019) it was also concluded that audits had an effect on tax revenues at the Gianyar Bali Putra KPP, (2021), which can be seen from the increase in the number of PPh revenues in the following year after the SKPKB was issued Trisnayanti et al.,(2017).

Tax audits in this study are measured by the number of audit warrants compared with tax receipts from SKPKB that have been issued, showing that H2 is rejected. Tax audits have no effect on Value Added Tax receipts. This shows that the existence of tax audits as a form of supervision from the Director General of Taxes in this matter KPP Pratama Jakarta Kelapa Gading has not had a positive impact on value added tax revenues, because there are some taxpayers who have not implemented the Self Assessment System at KPP Pratama Jakarta Kelapa Gading.

Effect of Tax Collection on VAT Revenue

In practice, the self-assessment system often finds tax arrears from parties who do not have the awareness to

pay taxes. In terms of the Director General of Taxes' firmness in increasing state revenues, in this case

Value Added Tax, which refers to Law No. 19 of 2000 concerning Tax Collection with Forced Letters., (2003). Where collection action is carried out so that the tax bearer pays off the tax debt and tax collection costs by reprimanding or warning, carrying out collection immediately and simultaneously, notifying the Forced Letter, proposing prevention, carrying out confiscation, carrying out hostage taking, selling goods that have been confiscated. This is in line with research conducted by Marduati, (2012) which states that tax collection with warning letters and forced letters has a significant influence on the disbursement of tax arrears.

Tax collection in this research is measured by the number of Tax Bills or STPs compared to the number of receipts from the number of STPs that have been issued, indicating that H3 was received. Tax collection has a positive effect on Value Added Tax revenue. This shows that tax transfer is a form of firmness from the Director General of Taxes in fulfilling value added tax revenues, meaning that the more assertive the Director General of Taxes is in issuing STPs, the more it will influence the increase in Value Added Tax revenues at KPP Pratama Jakarta Kelapa Gading.

Effect of Tax Restitution on VAT Revenue

One source of central tax revenue comes from Value Added Tax (VAT) which is imposed on Taxable Entrepreneurs (PKP), PKP has the obligation to deposit the VAT that has been collected into the state treasury, in the event that the VAT deposit or payment turns out to be greater than the input tax. then the VAT is underpaid, conversely, if the input tax is greater than the output tax, the VAT over payment can be compensated or refunded.

PKPs who have a tax credit amount greater than the tax owed have the right to request a refund of the VAT over payment or refund. Restitution can be made if the PKP does not have other tax debts, other than that other procedures that must be fulfilled if the PKP wants to submit a refund to the Tax Service Office (KPP) Riftingasari, (2019).

In Jusmani & Qurniawan's research, Value Added Tax refunds do not affect Value Added Tax receipts at the West Palembang Ilir Pratama Tax Service Office. This is because when submitting a request for restitution, not all applications for restitution are approved by the West Palembang Ilir Pratama Tax Service Office, if there is a refund of the nominal amount of overpaid tax, it does not affect the amount of existing Value Added Tax revenue. Because the percentage of taxpayers who submit requests for restitution that are not approved is smaller than the percentage of taxpayers who submit requests for restitution that are approved.

VAT refunds in this study are measured by the number of applications for VAT refunds compared to the amount of expenses paid by the Director General of Taxes to taxpayers who have PKP whose overpaid status shows that H4 is rejected. VAT refunds do not affect Value Added Tax Revenue but are not significant. This shows that the more taxpayers who have PKP submitted VAT refunds, the lower the impact will be on the KPP Pratama Jakarta Kelapa Gading area. VAT refunds do not affect Value Added Tax revenues. One of the reasons is the many conditions that must be fulfilled by taxable entrepreneurs and also their strictness. research and inspection by the Director General of Taxes in disbursing each VAT refund.

Tax Restitution Weakens the Effect of the Self Assessment System on VAT Revenue

The results of the hypothesis test show that H5 is rejected if seen from the table below.

Table 4.18 test of moderation variable M1

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.26E+16	2.32E+16	0.542323	0.5894
SAS	5.67E+11	9.76E+12	0.058066	0.9539
RESTITUSI	-850277.0	1210799.	-0.702245	0.4849
MOD1	356.1387	486.5630	0.731948	0.4667

Source: Results of data processing with E views 12 in 2022

Based on table 4.14 above, it can be seen that the Prob value after the Self Assessment System is moderated by VAT refunds is 0.4667, which means H5 is rejected. This means that VAT refunds are unable to weaken the influence of the Self Assessment System on VAT revenues for taxpayers at KPP Pratama Jakarta Kelapa Gading. This can be interpreted that VAT revenue where taxpayers carry out tax compliance with the Self Assessment System is not able to weaken the relationship between the Self Assessment System and Value Added Tax Revenue at KPP Pretama Kelapa Gading. VAT refunds fail to moderate, one of the reasons is that there are still PKPs who do not understand the awareness of running a Self Assessment System which is related to whether they want to make a VAT refund and PKPs still prefer to compensate for their VAT over payment rather than submit a VAT refund.

Tax Restitution Weakens the Effect of Tax Audit on VAT Revenue

The results of the hypothesis test show that H6 is rejected if seen from the table below.

Table 4.19 test of the moderation variable M2

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.28E+16	2.33E+15	5.524909	0.0000
SKP	658248.2	482462.0	1.364352	0.1770
RES	127981.5	102969.5	1.242907	0.2182
MOD2	-4.21E-05	2.25E-05	-1.872496	0.0654

Source: Results of data processing with E views 12 in 2022

If you look at table 4.15, it shows that the Moderation 2 prob value is 0.0654, which is a value exceeding 0.05, this means that VAT Restitution is not able to weaken the influence between Tax Audit and Value Added Tax Revenue at KPP Pratama Kelapa Gading. This means that after a Tax Audit is carried out by the taxpayer, after supervision by the Director General of Taxes he is unable to weaken the tax the relationship between Tax Audit and Value Added Tax Revenue after being moderated by VAT refunds in the Kelapa Gading KPP Pratama area.

Tax Restitution Weakens the Effect of Tax Collection on VAT Revenue

The results of the hypothesis test H7 were rejected. This can be seen from the table below.

Table 4.20 test of moderation variable M3

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.21E+16	2.18E+15	5.563711	0.0000
STP	2184020.	1930019.	1.131605	0.2618
RES	92815.84	181221.3	0.512168	0.6102
MOD3	-5.12E-05	0.000253	-0.202162	0.8404

Source: Results of data processing with E views 12 in 2022

From the Moderation 3 prob value, it is 0.8404 which is greater than the value of 0.05, this means that VAT Restitution is not able to weaken the influence between Tax Collection and Value Added Tax Revenue at KPP Pratama Kelapa Gading. This can be interpreted that the taxpayer after the Tax Collection was carried out where after the Director General of Taxes issued the STP was unable to weaken the relationship between Tax Collection and Value Added Tax Revenue after being moderated by VAT refunds in the Kelapa Gading KPP Pratama area.

CONCLUSION

This research aims to determine the influence of the Self Assessment System, Tax Audit, Tax Collection and VAT Restitution on Value Added Tax revenues, besides this research also aims to find out whether VAT Restitution can moderate the influence of the Self Assessment System, Tax Audit and Tax Collection on Tax Revenue Value Addition. Based on the results of data processing and analysis explained in the previous chapter, the conclusions that The Self Assessment System has no effect on Value Added Tax revenues in the KPP Pratama Jakarta Kelapa Gading area. Tax audits have no effect on Value Added Tax revenues in the KPP Pratama Jakarta Kelapa Gading area. Tax collection has a positive effect on Value Added Tax revenues in the KPP Pratama Jakarta Kelapa Gading work area. VAT refunds have no effect on Value Added Tax Revenue in the KPP Pratama Jakarta Kelapa Gading area. VAT refunds are not able to moderate the Self Assessment System towards Value Added Tax Revenues in the KPP Pratama Jakarta Kelapa Gading area and cannot be weakened by VAT refunds because Value Added Tax revenues from tax audits cannot be influenced by a decrease in VAT revenues through VAT refunds. VAT Restitution is unable to moderate the relationship between Tax Audit and Value Added Tax Revenue. in the KPP Pratama Jakarta Kelapa Gading area. VAT Restitution is unable to moderate the relationship between Tax Collection and Value Added Tax Revenue in the KPP Pratama Jakarta Kelapa Gading area.

IMPLICATIONS AND LIMITATIONS

The limitation of this research is the small number of population tested because it only covers the KPP Pratama Kelapa Gading area so the number of taxpayers tested is very small. Meanwhile, another limitation of this research is that there is still a lack of independent variables that could influence the dependent variable. They were not included in the research and it is hoped that future researchers can find or add appropriate independent variables that can influence Value Added Tax revenues.

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