

THE EFFECT OF SELF ASSESSMENT SYSTEM, TAX AUDIT, AND TAX COLLECTION ON VALUE ADDED TAX REVENUE

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ABSTRACT

Revenue from the taxation sector acts as a source of state revenue to carry out development in various sectors of the nation's life. One type of tax which is the main contribution is Value Added Tax (VAT). In tax collection, the Government of Indonesia adopts a Self Assessment System. However, in the implementation there are still Taxable Entrepreneurs who have not made deposits or reported their tax obligations. In addition, cheating is still widespread. With this deviation, the Directorate General of Taxes supervises this system through Tax Audit and takes decisive action, namely Tax Collection. This study aims to test and prove the effect of the Self Assessment System, Tax Audit and Tax Collection on Value Added Tax Receipts at KPP Pratama Surabaya Karangpilang.

This type of research is quantitative research. The type of data used is secondary data with data collection methods using documentation. The sampling technique uses the saturated sampling method. The data analysis technique used is multiple linear regression analysis.

The results of this study indicate that partially, the Self Assessment System affects the Value Added Tax Receipts at KPP Pratama Surabaya Karangpilang whereas, Tax Audit and Tax Collection does not affect the Value Added Tax Receipts at KPP Surabaya Karangpilang.

Keywords: *Self Assessment System, Tax Audit, Tax Collection, Value Added Tax (VAT).*

INTRODUCTION

The types of taxes that are the main contribution to state revenue are Income Tax (PPh) and Value Added Tax (VAT). Value Added Tax (PPN) is a type of tax imposed on domestic consumption, both consumption of goods and consumption of services (Ilyas and Suhartono, 2017: 75). So, the party who is obliged to pay VAT is the final consumer, while the other party (PKP) acting as the Seller of Taxable Goods (BKP) or the Taxable Service Entrepreneur (JKP) is responsible for collecting, depositing, and reporting the VAT.

As reported from <https://www.cnbcindonesia.com/>, that the growth of VAT in 2018 tended to slow down from the previous year. In 2017, VAT grew by 16.6% year over year or reached 101.1% of the 2017 State Budget target. In view of this, it can be said that tax revenue in the VAT sector is still not optimal, because the amount of VAT revenue can still be even greater. . There are several factors that cause tax revenue is still not optimal, such as the lack of awareness of taxpayers in making tax deposits and reporting.

Another factor that affects tax revenue is still not optimal, namely that there are still many taxpayers who still commit fraudulent practices and tax evasion such as issuing and using fictitious tax invoices. Reporting from <https://www.pajak.go.id/>, the Directorate General of Taxes on Wednesday, January 24, 2018 has disabled Electronic Certificates from 1,049 taxpayers who are indicated as invalid tax invoice issuers.

The Indonesian government in implementing tax collection adheres to a self-assessment system. Self assessment system is a tax collection system that gives authority, trust, and responsibility to taxpayers to calculate, calculate, pay, and self-report the amount of tax to be paid (Waluyo, 2011: 17). With the implementation of this self-assessment system, it is hoped that it can raise awareness and compliance for taxpayers of the importance of fulfilling their tax obligations in order to boost state revenues

The Theori

1.Taxes

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures in Article 1 paragraph 1 which reads, "Taxes are compulsory contributions to the state owed by private persons or entities that are compelling.

based on the Law, without receiving direct compensation and used for the state's needs for the greatest prosperity of the people ”.

2. Self Assessment System

According to Mardiasmo (2016: 9), the Self Assessment System is a tax collection system that gives taxpayers the authority to determine the amount of tax owed by themselves. The characteristics:

- The authority to determine the amount of tax payable rests with the taxpayer himself.
- Active taxpayers, starting from calculating, depositing, and self-reporting the tax owed.
- Fiskus does not interfere and only supervises.

3. Value Added Tax (VAT)

Value Added Tax (VAT) is a tax imposed on domestic consumption (within the Customs Area), both consumption of goods and consumption of services Waluyo (2011: 9). According to Mardiasmo (2016: 344), the current VAT rate is 10% (ten percent) whereas, the VAT rate of 0% (zero percent) is applied to:

- a. Export of Tangible Taxable Goods.
- b. Export of Intangible Taxable Goods.
- c. Export of Taxable Services.

The way to calculate VAT is as follows:

$$\text{VAT} = \text{Tax Base} \times \text{Tax Rate}$$

4. Tax Audit

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures in article 1 paragraph 25, it reads, "Tax Audit is a series of activities to collect and process data, information, and / or evidence carried out objectively and professionally based on an audit standard for test compliance with the fulfillment of tax obligations and / or for other purposes in the framework of implementing the provisions of taxation laws and regulations".

5. Tax Collection

According to Mardiasmo (2016: 151), tax collection is a series of actions so that taxpayers pay off tax debts and tax collection costs by reprimanding or warning, carrying out collection at once and at the same time, notifying warrants, proposing prevention, carrying out confiscation, holding hostages, selling goods that are has been confiscated.

Self Assessment System is a tax collection system that gives taxpayers the authority to determine the amount of tax owed annually in accordance with applicable tax laws and regulations (Official, 2014: 11).

RESEARCH METHOD

1. Types of Data

The type of data used in this study is secondary data using time series or time series data for four years, namely 2015-2018.

2. Data Collection Methods

In this research, the data collection method used is the documentation method. The documentation method is carried out by collecting documents or information data needed related to the research needs to be carried out from the relevant agencies.

3. Population

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics that are determined by researchers to study and then draw conclusions (Sugiyono, 2017: 117). The population in this study is all monthly reports related to the number of periodic value added tax returns (SPT) reported by taxable entrepreneurs each month, the number of tax assessments (SKP) value added tax (PPN) each month.

issued by KPP Pratama Surabaya Karangpilang, the number of warning letters and value added tax (PPN) in each month issued by KPP Pratama Surabaya Karangpilang, and the amount of Value Added Tax (PPN) revenue recorded every month at KPP Pratama Surabaya Karangpilang during for the period 2015-2018, amounting to 48 reports.

4. Samples

The sampling technique used in this study is the saturated sampling method or what is commonly called the census method, where all members of the population are used as samples (Sugiyono, 2017: 124)

Research result

Tabel Statistik t test

Variabel	Nilai t Hitung	Sig.
<i>Self Assessment System (X₁)</i>	2,946	0,005
<i>Tax Audit, Tax Collection (X₂)</i>	-0,178	0,859
<i>Valueded Tax (X₃)</i>	0,009	0,993

In the table above, it can be seen that the t test on each independent variable explains that:

- The variable Self Assessment System (X₁) has a significance value of 0.005, which means that the value is less than ($<$) 0.05. This certainly shows that H₀ is rejected and H_a is accepted,

which means that the Self Assessment System has an effect on Value Added Tax Receipts. So, it can be concluded that H1 in this study is accepted.

- In the Tax Audit variable (X2) has a significance value of 0.859, which means that the value is greater than ($>$) 0.05. This certainly shows that H0 is accepted and Ha is rejected, which means that the Tax Audit has no effect on Value Added Tax Receipts. So, it can be concluded that H2 in this study is rejected.

- In the Tax Collection variable (X3) has a significance value of 0.993, which means the value is greater than ($>$) 0.05. This of course shows that H0 is accepted and Ha is rejected, which means that Tax Collection has no effect on Value Added Tax Receipts. So, it can be concluded that H3 in this study is rejected.

6. Determination Coefficient Test (R²)

The coefficient of determination (R²) test aims to measure how far the model's ability to explain variations in the dependent variable (Ghozali, 2016: 95)

CONCLUSIONS AND SUGGESTIONS

Based on the discussion of the research results, the following conclusions can be drawn:

1. Self Assessment System affects Value Added Tax Receipts.

2. Tax Audit does not affect Value Added Tax Receipts.

3. Tax Collection has no effect on Value Added Tax Receipts.

Based on the analysis of the research that has been carried out, there are some suggestions from the author that can be used as input, namely for KPP Pratama Surabaya Karangpilang it is suggested to be more intensive in holding counseling related to Taxation in order to increase the understanding of Taxable Entrepreneurs about the importance of carrying out tax obligations, conducting strict supervision and more assertive in taking action against Taxable Entrepreneurs who still have not carried out their obligations in accordance with the applicable regulations so as to minimize fraud and tax arrears.

The researcher realizes that there are still deficiencies in this study. Therefore, researchers expect criticism and suggestions to be improvements so that this research can be useful for various parties, especially in understanding Value Added Tax.

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