

ABSTRACT

AMANDA. *The Influence of Self Assessment System, Taxable Entrepreneur, and Tax Collection on Value Added Tax.*

Tax Receipts is one of the improvements achieved by the Tax Office, including the Primary Tax Office Kelapa Gading. Tax revenue in Indonesia is related to Self Assessment system. Self Assessment System causes tax arrears. To overcome these problems then dilaksanakan checks taxable entrepreneurs and tax collection is one of the measures for taxpayers to pay off taxes payable. This study uses secondary data obtained from KPP Pratama Kelapa Gading. The analysis used in this research is multiple linear regression with acceptance of value added tax as dependent variable and independent variable self assessment system, taxable entrepreneur, and tax collection. Based on the results of the analysis is known that the self assessment system, taxable entrepreneurs, and tax collection affect the acceptance of value added tax.

Keyword: Self Assessment System, Taxable Entrepreneur, Tax Collection, Value Added Tax