ABSTRACT

The increase in tax revenues in Indonesia related to the application of the Self Assessment system. Application of self assessment system causing tax arrears. To overcome these problems, carried out inspection and tax collection is a series of actions in order to pay off the tax debt underwriter taxes and costs of tax collection by the tax authorities in order to increase tax revenues. The purpose of this study was to determine the effect of the application of the self-assessment system, tax audits and tax collection at the reception of Value Added Tax on KPP North Badung. The data analysis technique used is multiple linear regression. Data collection methods used were interviews and documentation. Based on the results of analysis show that the self-assessment system, tax audits and tax collection impact on PPN receipts.

Keywords: Self Assessment System, Tax Audit, Tax Billing, Value Added Tax