

## THE EFFECT OF SELF-ASSESSMENT SYSTEMS, TAX AUDITS, AND VAT REFUNDS ON VALUE ADDED TAX REVENUES (EMPIRICAL STUDY AT KPP PRATAMA JAKARTA PALMERAH FROM 2016 TO 2020)

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### ABSTRACT

*Tax is the main source of state revenue. For this reason, taxes are a very important factor for state finances, especially to ensure the continuity of national development which is continuously carried out. Receipt of Value Added Tax is strongly influenced by the awareness of the Taxable Entrepreneur in depositing and reporting the Value Added Tax payable because the Taxable Entrepreneur is directly the bearer of the burden of payment and is responsible for depositing Value Added Tax to the state treasury, as well as claiming the return of Value Added Tax which is the right of the Taxable Entrepreneur. This study aims to determine the effect of the Self-Assessment System, Tax Audit and VAT Refunds on Value Added Tax Receipts at KPP Pratama Jakarta Palmerah from 2016 to 2020. The type of data used is secondary data in the form of a time series study for 5 years with monthly data units. The samples taken were the realization of Value Added Tax receipts, the number of Periodic VAT SPTs, the total value of SKPs and the amount of VAT refunds per month at KPP Pratama Jakarta Palmerah for the 2016-2020 period. This study employs traditional assumption tests such as the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The multiple linear regression method with EViews 10 was used as the analytical method in this study. According to the study's findings, the Self-Assessment System, Tax Audit, and VAT Refunds all have an impact on Value Added Tax Receipts at KPP Pratama Jakarta Palmerah during the 2016-2020 fiscal year. Meanwhile, this suggests that the Self-Assessment System has no effect on Value Added Tax Receipts, Tax Audit has a negative effect on Value Added Tax Receipts, and VAT Refunds has no effect on Value Added Tax Receipts..*

**Keywords:** *Self-Assessment System; Tax audits; VAT refund; value-added tax*

### 1. Introduction

Tax is the main source of state revenue. For this reason, taxes are a very important factor for state finances, especially to ensure the continuity of national development which is continuously carried out. There is one phenomenon that has the potential to affect state revenue. The West Jakarta Regional Office (Kanwil) of the Directorate General of Taxes in 2019 has succeeded in disclosing corporate tax crimes. The success of this

corporate tax crime investigator is the first at the Directorate General of Taxes. The potential loss of state revenue as a result of attempted restitution that has been successfully saved is approximately IDR 9 billion. Indications of fraud on the reporting of Taxpayer Notification Letters (SPT) for Taxpayers (WP) can be detected from the integrated monitoring system that exists at the Directorate General of Taxes. Notification that the Investigation Results were declared complete (P-21) had been declared by the Public Prosecutor (JPU) at the DKI Jakarta High Court. Prior to being named a suspect, the West Jakarta Regional Office of the Directorate General of Taxes investigated PT GSG's initial evidence for alleged criminal acts in the field of taxation. As a result, PT GSG is reasonably suspected of having violated the provisions in Article 39A letter a and/or Article 39 paragraph (3) of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures as has been amended several times, most recently by Law of the Republic of Indonesia Number 16 of 2009 for deliberately submitting a Periodic Value Added Tax (PPN) SPT using a TBTS Tax Invoice (Not Based on an Actual Transaction) and then submitting an application for VAT refunds. This action aims to obtain economic benefits from the results of VAT Periodic SPT refunds (Zahra, 2020).

VAT receipts are strongly influenced by the awareness of the Taxable Entrepreneur (PKP) in depositing and reporting the Value Added Tax (VAT) owed because PKP is directly the bearer of the VAT payment burden and is responsible for VAT depositing to the state treasury, and claiming VAT returns which are PKP's rights (Ayu Pratiwi et al., 2018)

Similar studies related to independent variables in the form of self-assessment systems, tax audits and VAT refunds on the dependent variable, namely Value Added Tax revenues, provide mixed research results. In the research by Jayanti et al. (2019) and Ayu Pratiwi et al. (2018), self-assessment systems and tax audits have an effect on Value Added Tax revenue. This is inversely proportional to research according to Panjaitan and Sudjiman (2021) and Maulida and Adnan (2017), who found that self-assessment systems and tax audits have no effect on Value Added Tax revenue. According to Anjarwi and Kharisma (2021) and Ayu Pratiwi et al. (2018) and Ayu Pratiwi et al. (2018) VAT refunds have an effect on Value Added Tax revenue. Meanwhile, according to Riftiasari (2019), Usman (2017), and Jusmani and Qurniawan (2016), VAT refunds do not affect the receipt of Value Added Tax.

The following is the target and realization of Value Added Tax (VAT) revenue at the Jakarta Palmerah KPP Pratama during the 2016-2020 period.

Table 1.1. Target and Realization of VAT Revenue

Year	Target (Rp)	Realization (Rp)	Achievements
2016	1,136,112,003,981	1,181,118,603,063	103.96%
2017	1,231,576,727,999	1,535,948,398,018	124.71%
2018	1,762,033,593,000	1,185,324,675,275	67.27%
2019	1,888,773,173,000	1,363,038,670,158	72.17%
2020	1,721,862,954,000	1,277,778,044,879	74.21%

Source: Directorate General of Tax Information System

Within 5 (five) years, namely during the 2016-2020 period, there were fluctuations in the receipt of Value Added Tax at the Jakarta Palmerah KPP Pratama. Only 2 (years) out of 5 (years) during the 2016-2020 period at KPP Pratama Jakarta Palmerah achieved the target of receiving Value Added Tax, namely in 2016 with an achievement of 103.96% and in 2017 with an achievement of 124.71%. While the value added tax revenue target for the last 3 (three) years during the 2016-2020 period, namely in 2018-2020, has not been achieved, coupled with the outbreak of Corona Virus Disease (COVID-19) in 2020, the economic condition of taxpayers has been severely affected and there is financial difficulty by the Taxpayer which causes the Value Added Tax revenue to decrease.

In addition to the background and the phenomena that have been described, there are also differences in research

results between one researcher and another. The author chose the Jakarta Palmerah Pratama Tax Service Office (KPP) as the object of research because the Jakarta Palmerah KPP Pratama is one of the Pratama KPPs within the West Jakarta Regional Office of the Directorate General of Taxes which has the possibility of a phenomenon affecting Value Added Tax revenue.

### **Problem Formulation**

Based on the foregoing, the authors formulate the problem as follows:

Does the self-assessment system, tax audit and VAT refund affect the receipt of Value Added Tax?

Does the self-assessment system affect Value Added Tax revenue?

Does the tax audit affect the receipt of Value Added Tax?

Does the VAT refund affect the receipt of Value Added Tax?

### **Research Objectives**

To determine the effect of the self-assessment system, tax audit and VAT refunds on Value Added Tax revenue.

To determine the effect of the self-assessment system on Value Added Tax revenue.

To determine the effect of a tax audit on the receipt of Value Added Tax.

To determine the effect of VAT refunds on the receipt of Value Added Tax.

### **Theoretical Foundation**

#### ***Attribution theory***

Attribution theory was first discovered by Heider (1958) in Oktaviani et al. (2017). Attribution theory assumes that people try to determine why people do what they do, that is, attribution causes behavior. A person seeking to understand why another person does something may have one or more attributes causing that behavior. Attribution theory is very relevant to explain the internal and external conditions of taxpayers in fulfilling their tax obligations, namely paying and reporting taxes which will also have an impact on tax revenues. Taxpayers obey in paying and reporting taxes seen from their internal and external conditions.

#### ***Compliance Theory***

According to the Big Indonesian Dictionary (KBBI) obedience means being obedient, obedient, submissive, to teachings or rules. Compliance theory has been researched in the social sciences, especially in the field of psychology and sociologists who place more emphasis on the importance of the socialization process in influencing an individual's compliance behavior (Basuki, 2018).

According to Saleh (2004) in Basuki (2018) stated there are two perspectives in the sociology literature regarding compliance with law, which are called instrumental and normative. The instrumental perspective assumes that the individual as a whole is driven by personal interests and responses to changes related to behavior. The normative perspective deals with what people perceive as moral and against self-interest. An individual tends to obey laws that they see fit and consistent with their internal norms. Normative commitment through morality means complying with the law because the law is considered a necessity, whereas normative commitment through legitimacy means complying with regulations because the law-making authority has the right to dictate behavior.

Value Added Tax Receipt is tax revenue obtained from third parties, which means Value Added Tax is a tax that can be transferred or charged through third parties and for state development activities (Aulia & Windha, 2021).

The Self-Assessment System is a tax collection system that authorizes taxpayers to determine the amount of tax owed on their own. The application of this collection mechanism has the following characteristics, namely, the authority to determine the amount of tax payable rests with the Taxpayer, the Taxpayer is active starting from calculating, depositing and self-reporting the tax payable and the tax authorities does not interfere and only supervises (Mardiasmo, 2019).

Audit is a series of activities to collect and process data, information, and/or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations (Mardiasmo, 2019).

VAT refunds are an excess of Input Tax over Output Tax in a certain Tax Period for which the excess is requested

to be returned (Sukardji, 2015). Restitution for Value Added Tax (VAT) itself can be interpreted as a refund of overpaid taxes.

## 2. Method

This type of research is a quantitative. The quantitative method can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection uses research instruments, data analysis is quantitative/statistical in nature, with the aim of testing established hypotheses (Sugiyono, 2019).

### *Data Collection Technique*

The Jakarta Palmerah Primary Tax Service Office (KPP), which is located at Jl. Letjen S. Parman No.99, RT.17/RW.1, Jatipulo, Palmerah District, West Jakarta City, Special Capital Region of Jakarta 11430, was used by researchers to collect data related to the problem under investigation.

### *Research Variables and Measurements*

In this study, there are two variables including the dependent variable, namely tax avoidance and the independent variables, namely thin capitalization and transfer pricing.

Value Added Tax

$$= \frac{\text{Jumlah PPN bulan ini} - \text{Jumlah PPN bulan lalu}}{\text{Jumlah PPN bulan lalu}} \times 100\%$$

Self-Assessment System

$$= \frac{\text{Jumlah SPT Masa bulan ini} - \text{Jumlah SPT Masa bulan lalu}}{\text{Jumlah SPT Masa bulan lalu}} \times 100\%$$

Tax Audits

$$= \frac{\text{Jumlah nilai SKP tiap tahun}}{\text{Jumlah total nilai PPN yang diterima tiap bulan}} \times 100\%$$

VAT Refundss = Number of VAT refunds per month from 2016 to 2020 at KPP Pratama Jakarta Palmerah.

### *Sample Collection Techniques*

The sample technique was taken using a purposive sampling technique.

- a. Total data per month of Value Added Tax receipts for the 2016-2020 period.
- b. Total data per month for Periodic VAT SPT for the 2016-2020 period.
- c. Total data per month for the value of Tax Assessment Letters for the 2016-2020 period.
- d. Total data per month for VAT refunds for the 2016-2020 period

### *Data Analysis Techniques*

#### *Descriptive Statistical Analysis*

Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations. Included in descriptive statistics include presenting data through tables, graphs, pie charts, pictograms, calculating deciles, percentiles, calculating data distribution through calculating averages and standard deviations, calculating percentages (Sugiyono, 2019). In this study descriptive statistics are used to provide a description of a data seen from the average (mean), median (median), standard deviation and maximum-minimum.

#### **Classical Assumption Test**

##### *Normality Test*

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. The t and F tests assume the residual values follow a normal distribution. If this assumption is not met, the statistical test results will be invalid. There are two ways to detect whether the residuals have a

normal distribution or not, namely by graphical analysis and statistical tests (Ghozali, 2020). The residual normality test that is widely used is the Jarque-Bera (JB) Test. The basis for decision making to determine whether the processed data is normally or not normally distributed is as follows:

The probability value is  $> 0.05$ , so the data is normally distributed.

The probability value  $< 0.05$  means that the data is declared not normally distributed.

### ***Multicollinearity Test***

The multicollinearity test aims to test whether the regression model found a high or perfect correlation between the independent variables. If there is perfect multicollinearity between the independent variables X's, then the regression coefficient of variable X cannot be determined and the standard error value becomes infinite (Ghozali, 2020).

### ***Heteroscedasticities***

The heteroscedasticity test is used to determine whether or not the residual value or error in the regression model is homoscedastic or has the same variance. As a result, the assumption of homoscedasticity implies that it is the same (homo) and the distribution (scedasticity) has the same variance (equal variance) (Ghozali, 2020).

### ***Autocorrelation***

The autocorrelation test aims to test whether in a linear regression model there is a correlation between residual errors in period t and errors in period t-1 (previous). If there is a correlation, then there is called an autocorrelation problem. Autocorrelation arises because observations are sequential and all the time related to one another. A good regression model is a regression that is free from autocorrelation (Ghozali, 2020).

### ***Multiple Linear Regression Test***

Multiple linear regression is used to test the effect of two or more independent variables (explanatory) on one dependent variable. The purpose of the regression analysis is not only to estimate the coefficient values of the independent variables but also to draw inferences (conclusions) about the correct values of the independent variable coefficients based on the sample to the true value and based on the population (Ghozali, 2020). In general, the multiple linear regression test is expressed in the following equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

### ***Coefficient of Determination***

The coefficient of determination ( $R^2$ ) is a measure of the level of accuracy or suitability of the panel data regression, which is the proportion of the percentage contribution of X1, X2, and X3 to the variation (up and down) of Y.

### ***Simultaneous test (F test) or F statistical test***

The F statistic test basically shows whether all the independent variables included in the model have a joint or simultaneous effect on the dependent variable. Testing this hypothesis is often called testing the overall significance of the regression line which wants to test whether Y is linearly related to the three X1, X2, and X3. Joint hypothesis can be tested with analysis of variance technique (ANOVA) (Ghozali, 2020). Decision-making:

#### ***Based on the significance value***

H0: If the significance  $> 0.05$ , then H0 is accepted and Ha is rejected

Ha: If the significance is  $< 0.05$ , then H0 is rejected and Ha is accepted

#### ***Partial Test (t test)***

The t statistical test basically shows how far the influence of one independent variable has on the dependent variable by assuming the other independent variables are constant. If the assumption of normality of errors is met, then you can use the t test to test the partial and regression coefficients (Ghozali, 2020). Decision-making:

#### ***Based on the significance value***

H0: If the significance  $> 0.05$ , then H0 is accepted and Ha is rejected

Ha: If the significance  $< 0.05$ , then H0 is rejected and Ha is accepted

### **Based on $t$ count and $t$ table**

The degrees of freedom (n-k) are (n) the number of observations minus (k) the number of independent variables in the model.

$t_{count} < t_{table}$ , then H0 is accepted and Ha is rejected

$t_{count} > t_{table}$ , then H0 is rejected and Ha is accepted.

## **3. Results and Discussion**

### **Results**

Research results on tax planning, tunneling incentives and intangible assets on transfer pricing are as follows:

#### **Descriptive Statistical Analysis**

Table 4.1 Descriptive Statistical Test Results

	<b>Y</b>	<b>X1</b>	<b>X2</b>	<b>X3</b>
Mean	25.1503	5.367316	-3.607939	23.13552
Median	25.09114	5.785361	-3.538165	23.25117
Maximum	25.83021	7.266827	-0.577102	26.04790
Minimum	24.57909	3.871201	-6.519735	20.42835
Std. Dev.	0.255588	1.232967	1.286861	1.419589
Observations	52	52	52	52

Source: Processed EViews 10

#### **Classical Assumption Test**

##### **Normality Test**

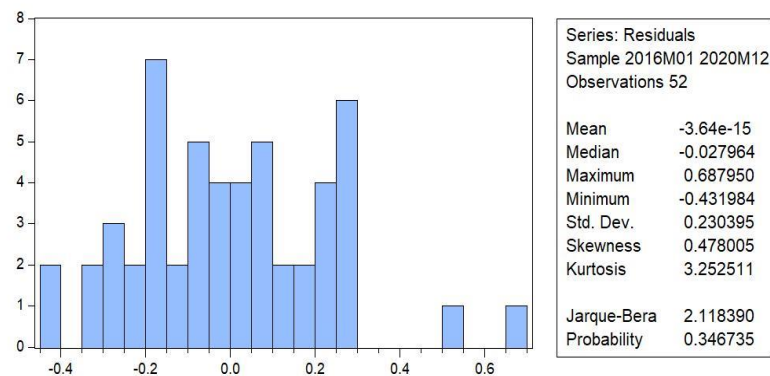


Figure 4.1 Normality Test

Based on the normality test results in Table 4.5, it can be seen that the probability Jarque-Bera value of 0.346735 is greater than  $\alpha = 0.05$  (5%), so it can be concluded that the data is normally distributed.

**Multicollinearity Test**

Table 4.2 Multicollinearity Test

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.314434	289.9071	NA
X1	0.000752	21.00908	1.033826
X2	0.000690	9.310632	1.032826
X3	0.000550	272.1961	1.001416

Source: Processed EViews 10

The VIF value of all independent variables is less than 10. Where the VIF value for the self-assessment system variable (X1) is 1.033826 < 10, the tax audit variable is 1.032826 < 10 and the VAT refund variable (X3) is 1.001416 < 10. And based on Table 4.7. the tolerance value for the variable self-assessment system (X1) and tax audit (X2) is 0.968346 > 0.10, the variable self-assessment system (X1) and VAT refunds (X3) is 0.998719 > 0.10 and the tax audit variable (X2) and VAT refunds (X3) namely 0.999686 > 0.10. Therefore, it can be concluded that all independent variables in this study have no symptoms of multicollinearity.

**Heteroscedasticities**

Table 4.3 Heteroscedasticity Test Results

Heteroscedasticity Test: Glejser			
F-statistic	0.378512	Prob. F(3,48)	0.7689
Obs*R-squared	1.201733	Prob. Chi-Square(3)	0.7526
Scaled explained SS	1.021143	Prob. Chi-Square(3)	0.7961

Source: Processed EViews 10

Based on the results of the heteroscedasticity test above, it shows that the p value of the Obs\*R-square value is 0.7526 > 0.05 so that it can be concluded that in this study H0 is accepted. This means that there is no heteroscedasticity and the data is homoscedastic.

**Autocorrelation**

Table 4.4 LM Test Results (Breusch – Godfrey)

Breusch-Godfrey Serial Correlation LM Test:			
F-statistic	1.359884	Prob. F(2,46)	0.2668
Obs*R-squared	2.902885	Prob. Chi-Square(2)	0.2342

Source: Processed EViews 10

LM test results in Table 4.9. shows a Chi-Square probability value of 0.2342 which means more than 0.05. It can be concluded that the LM test results have no autocorrelation problems in the regression model.

**Multiple Linear Regression**

$$Y = 24.13756 + 0.027348 - 0.071212 + 0.026334 + e$$

**Coefficient of Determination**

Table 4.5 Coefficient of Determination

R-squared	0.187424
Adjust R-squared	0.136638

The results of the analysis of the coefficient of determination show that the Adjusted R-squared value is 0.136638. The value of Adjusted R-squared 0.136638 is equal to 13.6638%. This value explains that the self-assessment system, tax audit and VAT refunds have an effect on Value Added Tax receipts of 13.6638%, while the remaining

86.3362% is influenced by other variables outside this regression model.

### **Hypothesis Testing**

#### **Simultaneous Test (Test F)**

Table 4.6 Statistical Test Results F

F-statistic	3.690470
Prob(F-statistic)	0.018036

Source: Processed EViews 10

Based on the EViews output table above, it shows an F statistic value of 3.690470 with a probability of 0.018036. Because  $F_{count} 3.690470 > F_{table} 2.7862288$  and probability (F-statistic) shows  $0.018036 < 0.05$ , it can be concluded that the three independent variables Self-Assessment System (X1), Tax Inspection (X2) and VAT Refunds (X3) jointly (simultaneously) influences Value Added Tax Revenue (Y).

#### **Partial Test (t test)**

Based on the table of partial test results, it is concluded that the results of hypothesis testing are as follows:

Table 4.7 Statistical Test Results t

Variable	Coefficient	Std. Error	t-Statistic	Prob
C	24.13756	0.560744	43.04558	0.0000
X1	0.027348	0.027424	0.997228	0.3237
X2	-0.071212	0.026262	-2.711557	0.0093
X3	0.026334	0.023442	1.123373	0.2669

Source: Processed EViews 10

1. The results of the t statistical test on the variable Self-Assessment System (X1) show  $t_{count} 0.997228 < t_{table} 1.67655$  and a significance of  $0.3237 > 0.05$ . This shows that the independent variable Self-Assessment System (X1) has no effect on Acceptance
2. Value Added Tax (Y), the Tax Audit variable (X2) shows  $t_{count} -2.711557 > t_{table} 1.67655$  and a significance of  $0.0093 < 0.05$ . This means Tax Audit (X2) has a negative effect on Value Added Tax Revenue (Y)
3. VAT refunds (X3) shows  $t_{count} 1.123373 < t_{table} 1.67655$  and a significance of  $0.2669 > 0.05$ . Based on these results, VAT refunds (X3) have no effect on Value Added Tax Receipts (Y).

### **Discussion**

#### **The Effect of Self-Assessment System on Value Added Tax Revenue**

The self-assessment system implemented in Periodic VAT SPTs has no effect on Value Added Tax receipts at KPP Pratama Jakarta Palmerah for 2016-2020. Implementation of a self-assessment system that does not affect Value Added Tax revenue because in the 2016-2020 research year, one of the possible causes is influenced by Taxpayer compliance. Taxpayers who comply and understand taxes will implement a self-assessment system properly, namely reporting Periodic Value Added Tax Returns (SPT Masa VAT) according to their obligations. This is because being obedient, understanding taxes, and having confidence in the importance of reporting taxes helps the government in carrying out the country's development. It can be seen from the total VAT Periodic SPT paid by taxpayers who are registered as Taxable Entrepreneurs (PKP) at the Palmerah Tax Office during the 2016-2020 period, which has increased every year. In 2016 the total Periodic VAT Returns paid by PKP amounted to 662, in 2017 the total Periodic VAT Returns paid by PKP amounted to 856, in 2018 the total Periodic VAT Returns deposited by PKP amounted to 3,715, in 2019 the total Periodic VAT Returns paid 4,661 paid by PKP



and in 2020 the number of Periodic VAT SPTs paid by PKP is 14,623. This means that every year the compliance of Taxpayers at KPP Pratama Jakarta Palmerah during the 2016-2020 period in implementing a self-assessment system, namely reporting Periodic VAT Returns continues to increase.

Taxpayer compliance in implementing the self-assessment system by reporting Periodic VAT SPT is related to compliance theory which is part of normative commitment through personal morality (normative commitment through morality). Normative commitment through personal morality (normative commitment through morality) means obeying the law because the law is considered a necessity. In obedience theory, it explains a condition in which a person obeys the orders or rules given.

#### ***Effect of Tax Audit on Value Added Tax Revenue***

Tax Audit has a negative effect on Value Added Tax Receipts. The results of this study support research (Monica & Andi, 2019) that the inspections carried out have a negative effect on tax revenue. The results of this study revealed that the tax audit carried out on Value Added Tax revenue had a negative effect on KPP Pratama Jakarta Palmerah in 2016-2020.

This means that the higher the tax audit conducted by the tax authorities, the less Value Added Tax revenue obtained at the 2016-2020 KPP Pratama Jakarta Palmerah. Tax audits have a negative effect on Value Added Tax receipts because the legal products resulting from the audit, namely Underpaid Tax Assessment Letters (SKPKB) and Additional Underpaid Tax Assessment Letters (SKPKBT) have decreased in value so that it also has an impact on decreasing Value Added Tax revenues. This can be seen from the total value of Tax Assessment Letters (SKP) in 2017 amounting to IDR 70,082,161,394 with a total realization of Value Added Tax receipts of IDR 1,535,948,398,018 with an achievement value of 124.71%, while the total value of SKP in 2018 amounting to IDR 43,329,569,473 with a total realization of Value Added Tax receipts of IDR 1,185,324,675,275 with an achievement of 67.27%. Tax audits that should be expected to be able to make a positive contribution to Value Added Tax revenue at KPP Pratama Jakarta Palmerah from 2016 to 2020 actually show slightly different things in this study.

#### ***Effect of VAT Refunds on Value Added Tax Revenue***

VAT refunds have no effect on Value Added Tax Receipts. The results of this study reveal that the VAT refunds applied to the receipt of Value Added Tax do not affect the receipt of Value Added Tax at KPP Pratama Jakarta Palmerah Year 2016-2020. The results of this study are supported by research conducted by Riftiasari (2019), Usman (2017), and Jusmani and Qurniawan (2016) that VAT refunds applied in tax collection do not affect Value Added Tax receipts. This study is relevant to the theory of justice which focuses on how to distribute rights and obligations in a balanced way in society, so that everyone has the opportunity to benefit and bear the same burden. The Director General of Taxes as the holder of the tax authority, if the decision making or policy and the implementation of the policy are carried out according to the applicable procedures, then the Taxpayer will be able to voluntarily accept and obey it. This can happen because the community as taxpayers feel that they are treated fairly by the government, good relations can be established between the two parties so that the reciprocity that the community can give is by complying with the policy voluntarily. Based on the results of the study that VAT refunds have no effect on Value Added Tax receipts. This means that the implementation of VAT refunds carried out by KPP Pratama Jakarta Palmerah from 2016 to 2020 is in line with the standard procedures for completing applications for Value Added Tax (VAT) returns for taxpayers issued by the Directorate General of Taxes. VAT refunds do not affect the receipt of Value Added Tax at KPP Pratama Jakarta Palmerah Year 2016-2020, this can be seen from the Value Added Tax receipt data which fluctuates every year, as in 2016 the receipt of Value Added Tax amounted to IDR 1,181,118,603,063, whereas in 2017 the receipt of Value Added Tax amounted to IDR 1,535,948,398,018.

## **5. Conclusions and Recommendations**

### ***Conclusions***

1. The self-assessment system, tax audit and VAT refunds jointly affect the receipt of Value Added Tax at the Jakarta Palmerah KPP Pratama 2016-2020.

2. The self-assessment system has no effect on the receipt of Value Added Tax at KPP Pratama Jakarta Palmerah Year 2016-2020.
3. Tax audits have a negative effect on Value Added Tax revenue at the Jakarta Palmerah KPP Pratama 2016-2020.
4. VAT refunds do not affect the receipt of Value Added Tax at KPP Pratama Jakarta Palmerah Year 2016-2020

### **Recommendations**

Based on the limitations described above, the researcher provides suggestions for further research to:

1. Conduct research on more than one KPP so that the results of the research can provide an exact picture of the self-assessment system, tax audits and VAT refunds for Value Added Tax receipts such as the Jakarta Tambora KPP Pratama, the Jakarta Grogol Petamburan KPP Pratama, the Jakarta Tamansari KPP Pratama, KPP Pratama Jakarta Kembangan, KPP Pratama Jakarta Kebon Jeruk 1, and KPP Pratama Jakarta Kebon Jeruk 2.
2. Add other variables outside of this study's variables which are suspected of influencing Value Added Tax revenues such as tax collection, VAT Tax Payment Slips and also extend the research period in order to obtain varied results and improve the quality of research and results.
3. Describe the determination of the population and sample in detail.

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