INTRODUCTION
Taxes are one of the primary sources of state financing and development. Value Added Tax is a tax imposed on every transaction of goods and services within the customs area. Furthermore, based on its classification, VAT is an indirect tax, a tax that is intended to be transferred to other parties (Sihombing & Alestriana, 2020). Hence, the scope of this tax is extensive because all people who buy products/services can be subject to Value Added Tax. Uniquely, although this value-added tax can be delegated to other parties, the realization of VAT still needs to reach the target, and VAT revenue has fluctuated over the last 3 years (2019-2021). This can be seen in the data presented in table 1 below.

Table 1. Target and Realization of VAT Revenue in 2019-2021

<table>
<thead>
<tr>
<th>Year</th>
<th>Target (Trillion)</th>
<th>Realization (Trillion)</th>
<th>Achievement (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>410.66</td>
<td>346.31</td>
<td>84.33%</td>
</tr>
<tr>
<td>2020</td>
<td>330.10</td>
<td>298.84</td>
<td>90.53%</td>
</tr>
<tr>
<td>2021</td>
<td>334.49</td>
<td>342.72</td>
<td>102.46%</td>
</tr>
</tbody>
</table>

Source: www.kemenkeu.go.id/apbnkita

Based on table 1, VAT revenue for the last three years has fluctuated. VAT revenue in 2021 is the best achievement because it can exceed the target of IDR 342.72 Trillion (102.46% of the...
target), and every year from 2019-2021, the achievement of VAT revenue from the VAT Revenue Target increases. However, even though VAT revenue in 2021 can reach the VAT revenue target when viewed from the realization of VAT revenue, VAT revenue in 2019 is IDR 3.59 Trillion more than VAT revenue in 2021 and the highest of the past three years.

Value Added Tax applies to a self-assessment tax collection system. Indonesia has adopted the self-assessment tax collection system since the 1983 tax reform, as stipulated in Law Number 6 of 1983 concerning General Provisions and Tax Procedures. In a self-assessment system, taxpayers are given complete trust and responsibility for carrying out tax obligations. In this system, taxpayers are required to calculate, deposit and report the amount of tax owed to the Tax Service Office. However, the phenomenon in the field is that the implementation of this tax collection system has yet to be maximized, so there are still tax arrears which ultimately make VAT revenue unable to reach the target. This is because there are still taxpayers who need to carry out their tax obligations properly, some of which are due to negligence, ignorance and the worst due to the deliberateness of the taxpayer. Furthermore, according to Sari (2013), in the self-assessment system, taxpayers are responsible for all bookkeeping or recording required to determine the amount of tax owed, which is done in the Tax Return.

The tax authority conducts various ways to overcome taxpayers who cannot carry out the tax debts to optimize tax revenue, one of which is by collecting taxes. According to Law Number 19 the Year 2000 Article 1 Point 9, tax collection is a series of actions so that the taxpayer pays off the tax debt and tax collection costs by reprimanding or warning, carrying out the immediate and simultaneous collection, notifying a forced letter, proposing prevention, carrying out confiscation, carrying out hostage-taking and selling goods that have been confiscated. With tax collection, VAT revenue can be optimized because the proceeds from tax collection can cover tax debts taxpayers have not paid.

Similar research has been conducted by Panjaitan and Sudjiman (2021) and Aprilianti et al. (2018). These two studies provide different research results in terms of parts for the variables of the self-assessment system and tax collection on the significance of the influence of each of these variables on VAT revenue. Then for the tax audit variable, the two studies both provide the same research results, namely that tax audits have no significant effect on VAT revenue. As for the simultaneous research results, the two studies both provide research results that the self-assessment system, tax audits and tax collection affect VAT revenue. However, in this study, researchers only use 2 independent variables, the self-assessment system and tax collection.

This research will be conducted at the Manado Primary Tax Service Office, which has 3 (three) large main revenue sectors in the Regional Office of Suluttenggomalut Directorate General of Taxation. Based on the description that the researcher has described previously, the researcher is interested in discussing and conducting this research. Based on the description above, researchers will conduct research titled “The Effect Of Self Assessment System And Tax Collection On Value Added Tax Revenue”.

METHODS

The type of data used in this research is quantitative data. The data source used in this study was obtained from Corporate VAT Taxpayers at Manado Primary Tax Service Office in 2019-2021. The sampling method used is purposive sampling method and variable measurement using ratios. Variable measurement quoted from Trisnayanti and Jati (2015), which explains more detail as follows:
1. **Self-Assessment System Variable**
   \[
   \frac{\text{Number of VAT Periodic Tax Returns this month} - \text{Number of VAT Periodic Tax Returns last month}}{\text{Number of VAT Periodic Tax Returns last month}} \times 100\%
   \]

2. **Tax Collection Variable**
   \[
   \frac{\text{IDR amount of VAT arrears collected each month}}{\text{totals IDR amount of VAT arrears each month}} \times 100\%
   \]

3. **VAT Revenue Variable**
   \[
   \frac{\text{IDR amount of VAT this month} - \text{IDR Amount of VAT last month}}{\text{IDR amount of VAT last month}} \times 100\%
   \]

By using the purposive sampling method and variable ratio measurement, there are a total of 36 samples in this study because the data used is from the last 3 years (2019-2021) that were obtained from Manado Primary Tax Service Office.

Hypothesis testing in this study will be tested with multiple linear regression analysis with processed using the SPSS (Statistical Product and Service Solution) program. Before conducting multiple linear regression analysis, the classical assumption test is performed.

**RESULT AND DISCUSSION**

The normality test results from the Normal P-Plot of Regression Standardized Residual graph show that the points are distributed around the diagonal line and show a typical distribution pattern. In the multicollinearity test results, the tolerance value of the independent variables > 0.10 (0.516) and the VIF value < 10 (1.937); therefore, the regression model is free from multicollinearity symptoms. The heteroscedasticity test using the Glejser test shows that the significance value of the independent variables > 0.05, indicating that there is non-heteroscedasticity in the regression model. Furthermore, the autocorrelation test using the Durbin Watson (DW) test shows that the DW value is 1.991 between dU and 4-Du (1.587 < 1.991 < 2.413), which indicates that there is no autocorrelation.

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>-22.997</td>
<td>14.353</td>
<td>-1.602</td>
<td>.119</td>
</tr>
<tr>
<td>Self Assessment System</td>
<td>2.072</td>
<td>.570</td>
<td>.540</td>
<td>3.635</td>
</tr>
<tr>
<td>Tax Collection</td>
<td>.438</td>
<td>.208</td>
<td>.313</td>
<td>2.107</td>
</tr>
</tbody>
</table>

**Table 3. Multiple Linear Regression Analysis Results**

Based on table 3, the multiple linear regression equation formed is as follows:
\[
Y = -22.997 + 2.072X_1 + 0.438X_2 + e
\]

The multiple linear regression equation above can be interpreted as follows:

1. **Constant (α)** = -22.997 indicates that the value of VAT revenue will decrease by 22.997 without being affected by the self-assessment system and tax collection variables.
2. **The regression coefficient (β1)** = 2.072 indicates that if the self-assessment system increases by 1 (one) unit, there will be an increase in VAT revenue value by 2.072 units, assuming other
variables remain constant. The regression coefficient has a positive direction, meaning that the higher the self-assessment system, the higher the VAT revenue value.

3. The regression coefficient (β2) = 0.438 indicates that if tax collection increases by 1 (one) unit, there will be an increase in VAT revenue value by 0.438 units, assuming other variables remain constant. The regression coefficient has a positive direction, meaning that the higher the tax collection, the higher the VAT revenue value.

Based on table 3, the results of partial hypothesis testing between the independent variables and the dependent variable are analyzed as follows:

1. The first hypothesis (H1) in this study is to statistically prove that the self-assessment system has a significant effect on VAT revenue. Based on the results of the t-test statistical testing, the significance value of the t-test is 0.001 (0.001 < 0.05) and the t-count value is more than the t-table (3.635 > 2.03452), and the regression coefficient value is 2.072 with a positive direction. The results indicate that H1 in this study is accepted, and the self-assessment system has a positive and significant effect on VAT revenue.

2. The second hypothesis (H2) in this study is to statistically prove that tax collection has a significant effect on VAT revenue. Based on the results of the t-test statistical test, the significance value of the t-test is 0.043 (0.043 < 0.05) and the t-count value is more than the t-table of 2.03452 (2.107 > 2.03452), and the regression coefficient value is 0.438 with a positive direction. The results indicate that H2 in this study is accepted, and tax collection has a significant effect with a positive direction on VAT revenue.

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>32822.528</td>
<td>2</td>
<td>16411.264</td>
<td>27.428</td>
<td>.000a</td>
</tr>
<tr>
<td>Residual</td>
<td>19745.194</td>
<td>33</td>
<td>598.339</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>52567.722</td>
<td>35</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: SPSS Data Processing Results (2022)

Based on the results of F statistical testing shown in table 4, the significance value of the F-test is 0.000 (0.000 < 0.05), and the F-count value is more than F-table (27.428 > 3.28), indicating that the self-assessment system and tax collection simultaneously have a significant effect on VAT revenue.

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.790a</td>
<td>.624</td>
<td>.602</td>
</tr>
</tbody>
</table>

Source: SPSS Data Processing Results (2022)

Based on table 5, the coefficient of determination value (R Square) of multiple linear regression is 0.624. It shows that the self-assessment system and tax collection variable simultaneously have a significant effect on VAT revenue by 62.4%, and the remaining 37.4% of VAT revenue is affected by other factors not examined in this study.
The Effect of Self Assessment System on Value Added Tax Revenue. Based on the results of multiple linear regression analysis that has been carried out, the Self Assessment System has a positive and significant effect on VAT revenue. This condition is due to the self-assessment system that entrusts taxpayers to calculate and report the amount of tax owed through the VAT. Periodic Tax Return requires discipline and responsibility of taxpayers in fulfilling their obligations to implement this self-assessment system because the more obedient taxpayers are in implementing the self-assessment system, the more the tax collection system can maximize its function. Therefore, VAT revenue can be optimized. The results of this study are also in line with previous research conducted by Aprilianti et al. (2018). Their research concluded that the self-assessment system variable has a significant effect on Value Added Tax revenue.

The Effect of Tax Collection on Value Added Tax Revenue. Based on the results of multiple linear regression analysis that has been carried out, tax collection has a positive and significant effect on VAT revenue. This condition is due to the tax collection carried out by tax authorities coercing taxpayers to pay their tax debts following the applicable statutory provisions. Since the tax collection is coercive, more taxpayers pay off their tax debts as a result of tax collection, which in turn has an impact on tax revenue where VAT revenue is more optimal than prior to tax collection. The results of this study are in line with research conducted by Panjaitan and Sudjiman (2021). Their research concluded that tax collection has an effect on VAT revenue.

The Effect of Self Assessment System and Tax Collection simultaneously on Value Added Tax Revenue. Based on the results of the F-test and the coefficient of determination, the two independent variables simultaneously have a significant effect on VAT revenue by 62.4%. This is due to the self-assessment system that maximally implemented will increase VAT revenue as there is a high awareness of taxpayers in fulfilling their liabilities. Furthermore, an active tax collection from the tax authorities will encourage taxpayers to pay their tax debts. In conclusion, the better of the self-assessment system being implemented by taxpayers and tax collection performed actively by the tax authorities will indeed lead to an increase in VAT revenue.

CONCLUSION

According to the results of the research “The Effect of the Self Assessment System and Tax Collection on Value Added Tax Revenue (Case Study at Manado Primary Tax Service Office in 2019-2021), the researcher concluded as follows:

1. Based on partial hypothesis testing for the Self Assessment System variable, Self Assessment System has a positive and significant effect on Value Added Tax Revenue.
2. Based on partial hypothesis testing for the Tax Collection variable, Tax Collection has a positive and significant effect on Value Added Tax Revenue.
3. Based on simultaneously testing the hypothesis for the Self Assessment System and Tax Collection variables, these two independent variables simultaneously have a significant effect on the dependent variable in this study, Value Added Tax Revenue.

REFERENCES


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