

ANALYSIS OF FACTORS AFFECTING THE TAXPAYERS DO
NOT MAKE RESTITUTION VALUE ADDED TAX
(A Case Study of Registered Taxpayers In Tax Office Pratama Kebayoran Lama,
South Jakarta)

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ABSTRACT

This research was conducted to determine and analyze how much influence the independent variable is the procedure for restitution, restitution period, tax restitution, service tax officer of the reluctance of taxpayers to refunds (dependent variable). Research was conducted to taxpayers entity listed in the Tax Office Pratama Kebayoran Lama, South Jakarta. Data collection procedures in this study by using primary data obtained through questionnaires and also aids the secondary data obtained through the literature, including books.

Based on the results of research conducted, these factors influence the reluctance of taxpayers to refunds of value added tax. And procedures for restitution to be the main factor.

Keywords : tax refunds, restitution procedures, restitution period, tax audit, service tax officer.