THE INFLUENCE ANALYSIS OF TAX COMPLIENCE AND PPN RESTITUTION TO PPN REVENUE AT KPP TANAH ABANG SATU

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ABSTRACT

This research is about the influence of tax complience and PPN restitution to PPN revenue at KPP Tanah Abang Satu. The purpose of this research is to know about tax compliance and PPN restitution to PPN revenue. This research use causal method by kuantitatif method with multiple regression. Variables that use in this research are tax compliance (X1) and PPN restitution (X2), as variable independent, and PPN revenue (Y) as variable dependent that consist four years.

The result of this research will showing both of to independent variables have positif significant influenced to the PPN revenue, but on the tax compliance isn't significant.

Keyword: PPN revenue, tax complience, PPN restitution, multiple regression.