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THE INFLUENCE OF SELF ASSESSMENT SYSTEM, TAX AUDIT, TAX COLLECTION ON REVENUE (PPN) AT KPP PRATAMA BANYUWANGI

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ABSTRACT

This study aims to examine how tax audits, tax collection, and self-assessment techniques impact Value Added Tax (VAT) revenue at the Banyuwangi Pratama Tax Office (KPP). The State Budget (APBN) is heavily influenced by VAT, which constitutes a significant portion of state revenue. However, optimizing VAT revenue still faces several challenges. These include suboptimal taxpayer compliance, inefficient audits, and suboptimal collection processes. In this context, the self-assessment system, which allows individuals to choose, pay, and record their own tax obligations, plays a strategic role but also requires oversight and legal enforcement support. This study employs a quantitative methodology using secondary data collected from the Banyuwangi Pratama Tax Office between 2021 and 2024. The sampling technique was carried out utilizing the method of purposive sampling, while Panel data regression was used for data analysis with the help of E-Views 12 software. The independent variables in this study include the number of VAT Periodic Tax Returns (as an indicator of the self-assessment system), the number of Tax Assessment Letters (tax audit indicator), and the amount of arrears that were successfully collected (tax collection indicator). The dependent variable is monthly VAT revenue that has been designed in the form of a time series data deflation index. This indicates that the implementation of a tax collection system based on taxpayer awareness must be balanced with strict supervision and consistent law enforcement so that tax revenue can be optimized. The practical implications of these results suggest that the Banyuwangi Pratama Tax Office and the Directorate General of Taxes need to improve the effectiveness of the implementation of self-assessment, audit, and collection in order to secure VAT revenue.

Keywords : Value Added Tax Revenue; Tax Audits; Tax Collection; Taxpayer Compliance; Self Assessment System; and KPP Pratama Banyuwangi

ABSTRAK

Penelitian ini bertujuan untuk melihat bagaimana audit pajak, penagihan pajak, dan teknik penilaian sendiri berdampak pada pendapatan Pajak Pertambahan Nilai (PPN) Kantor Pelayanan Pajak (KPP) Banyuwangi Pratama. Anggaran Pendapatan dan Belanja Negara (APBN) sangat dipengaruhi oleh PPN, yang merupakan bagian besar dari pendapatan negara. Namun demikian, optimalisasi pendapatan PPN masih menghadapi sejumlah masalah. Ini termasuk kepatuhan wajib pajak yang kurang optimal, efisiensi audit, dan penagihan yang kurang optimal. Dalam hal ini, sistem penilaian sendiri, yang memungkinkan orang untuk memilih, membayar, dan mencatat kewajiban pajak mereka sendiri, memiliki peran strategis, tetapi juga membutuhkan pengawasan dan dukungan penegakan hukum. Studi ini menggunakan metodologi kuantitatif dengan menggunakan data sekunder yang dikumpulkan dari Kantor Pelayanan Pajak Banyuwangi Pratama antara tahun 2021 dan 2024.Teknik sampling

dilakukan dengan metode sampling purposif, sementara analisis data menggunakan regresi panel dengan bantuan perangkat lunak E-Views 12. Variabel independen dalam studi ini meliputi jumlah SPT PPN Berkala (sebagai indikator sistem self-assessment), jumlah Surat Ketetapan Pajak (indikator audit pajak), dan jumlah tunggakan yang berhasil dikumpulkan (indikator penagihan pajak). Variabel dependen adalah pendapatan PPN bulanan yang dirancang dalam bentuk indeks deflasi data time series. Hal ini menunjukkan bahwa implementasi sistem pemungutan pajak berdasarkan kesadaran wajib pajak harus diseimbangkan dengan pengawasan yang ketat dan penegakan hukum yang konsisten agar pendapatan pajak dapat dioptimalkan. Implikasi praktis dari hasil ini menyarankan agar Kantor Pajak Banyuwangi Pratama dan Direktorat Jenderal Pajak perlu meningkatkan efektivitas implementasi penilaian mandiri, audit, dan pemungutan pajak guna memastikan pendapatan PPN.

Kata Kunci : Penerimaan Pajak Pertambahan Nilai (PPN); Pemeriksaan Pajak; Penagihan Pajak; Kepatuhan Wajib Pajak; Sistem Penilaian Mandiri; Dan Kantor Pelayanan Pajak (KPP) Pratama Banyuwangi

INTRODUCTION

According to the law, taxes are levies that people, organizations, or businesses must pay to the state. These taxes are utilized for the state's profit and the welfare of the populace as a whole. (Romana et al., 2023). Tax revenue is among the most significant sources of funding for the state in supporting national development (Dasuki, 2022). In Indonesia, taxes account for most of the country's revenue and are the main tool in driving the economy (Handayani & Huda, 2023). One kind of tax that plays a significant role is Value Added Tax (VAT), which is an indirect tax, namely tax collection paid by other parties who are not owners of goods or services VAT is imposed on any increase in goods and services' worth (Farihah & Andriani, 2016).

The VAT rate itself has been set by the Indonesian government to 11 percent since April 1, 2022 and will be increased gradually to 12 percent in 2025. This is referred to in The HPP Law, also known as Law Number 7 of 2021 about Harmonization of Tax Regulations, Chapter IV, Article 7, Paragraph 1 pertaining to VAT. Meanwhile, According to article 7 paragraph (3), the VAT rate is subject to government regulation and may be altered by a maximum of 15% and a minimum of 5%. Prior to the change, the VAT rate was fixed at 11%; it has now raised by 1%. One of the government's initiatives to boost state revenue in the tax sector is the policy to raise the VAT rate.

In Indonesia, taxpayer compliance is low, which is why tax revenue is suboptimal (Jurnal et al., 2022) In 2019, the attainment of the target tax revenuet was

81.11%, in 2020 it was 88.7%, in 2021 it exceeded the 100% target of 106.43%, in 2021 it exceeded the target of 107.61%, and in 2023 it was also able to exceed the target by 102.78%. However, it can be seen that although the realization of ppn per year was able to exceed the target, in 2023 it decreased by 102.78% from the previous year 2022, namely 107.61%. This happened because of Covid-19 which later became a pandemic by WHO on March 11, 2020. Consequently, because of the world wide Covid- 19 pandemic, the Indonesian government implemented several policies (Kannan et al., 2021). Such as taxation policies that were rolled out during the Covid-19 pandemic, one of which was the extension of the reporting period for the Individual Annual Tax Return and VAT Periodic Tax Return, as well as tax facilities, in the form of VAT not borne or collected by the government, as the implementation of PMK No. 28 /PMK.03/2020 regarding the delegation of taxation facilities and infrastructure for products and services needed to cope with the Covid-19 pandemic.

The non-achievement of goals in tax revenue in 2019 to 2021 is caused by one of the types of tax that is the largest distributor, namely Value Added Tax (VAT). Non-optimal VAT in a number of KPPs, including KPP Pratama Banyuwangi, is the reason for the failure to realize VAT revenue. Banyuwangi, as one of the regencies in East Java, has a large local tax potential, especially from the tourism sector, restaurants, hotels, and small and medium enterprise (UMKM) levies. However, in recent years, the realization of local tax revenue has shown a decline. Data from local financial reports show a gap between the target and realization of tax revenue. A number of taxes, including those on hotels, restaurants, and entertainment, frequently fall short of their goals.

However, in 2022 tax revenue in Banyuwangi was able to exceed the previously set target. Until early December 2022, tax revenue reached 108.91 percent of the target set at IDR 202.8 billion. If nominalized, tax revenue is equivalent to IDR 220.9 billion. In this case, it cannot be separated from the various innovations implemented by the government to encourage taxpayers to pay taxes. One of these innovations is the acceleration of the distribution of tax notification letters payable to taxpayers.

Although the realization of Value Added Tax (VAT) revenue nationally exceeded the target from 2021 to 2023, there are several gaps that have not been widely studied by previous studies. Previous research has yielded differing results regarding the

impact of the Self Assessment System on VAT revenue. Some studies suggest that the impact is significant. This indicates that, in the context of taxpayers, the system remains ineffective, particularly in regions with high potential but low compliance rates.

This study focuses specifically on the Banyuwangi Tax Office, which has great potential but has not yet maximized its VAT revenue. Previous studies have not examined this issue in depth because they have focused more on large cities or the national level. This research has a valid scientific basis for conducting it by identifying differences in VAT realization at the regional level, changes in national VAT rate policies, and local government policy innovations that have not been empirically studied. The new findings offered make this research theoretically relevant and beneficial for tax policymakers at both the central and regional levels.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Self Assessment System

According to Dewi & Febriansyah (2023), A taxation method known as the self-evaluation system allows taxpayers to choose how much tax they must pay in compliance with tax laws. This system requires honesty, awareness, and compliance from taxpayers. The purpose of the *Self Assessment System* is to Increase the Efficiency of Tax Administration by giving responsibility to taxpayers so that the government can focus resources on supervision and inspection, Encourage Tax Awareness by providing space for taxpayers to understand and fulfill tax obligations voluntarily, Reduce Administrative Burden, This system reduces the intervention of tax authorities in the calculation and deposit of taxes (Zulfiani et al., 2021).

The use of notification letters is part of the *Self Assessment System* that provides confidence to The notification letter is sent by the tax official responsible for managing central taxes or the tax official responsible for managing local taxes, who asks taxpayers to compute and submit the amount of tax owed. In accordance with the rules of tax laws and regulations, taxpayers use notification letters to report the computation and/or payment of taxes, tax objects and/or non-tax objects, and/or assets and liabilities. The deadline for submission of notification letters by taxpayers and taxable entrepreneurs for recurring alerts letters is a minimum of twenty days after the end of the tax period (Kurnia & Azzahra, 2024).

Tax Audit

According to Lolowang et al (2022), To test compliance with the fulfillment of tax obligations and/or for other purposes in the context of implementing the provisions of tax legislation, a tax audit is a set of activities to gather and process data, information, and/or evidence in an objective and professional manner based on an audit standard. The implementation of the audit is sought so that the tax official in charge of managing the central tax or local tax who conducts the audit and the taxpayer being audited adheres to openness and honesty.

According to Article 29 paragraph (1) of the Law on General Provisions and Tax Procedures, the goal of a tax audit and the power of the person doing the audit are: "The Director General of Taxes is authorized to conduct audits to test compliance with the fulfillment of tax obligations of taxpayers and for other purposes in the context of implementing the provisions of tax legislation". KPP has been given the authority to issue Tax Assessment Letters (SKP) in accordance with the Directorate General of Taxes' decision. SKP is an assessment letter that includes SKPKB or SKPKBT or SKPN or SKPLB (Point 15 of Article 1 of the KUP Law) (Migang, 2020).

Tax Collection

The process by which tax officials compel taxpayers to settle past-due tax arrears is known as tax collection. The goal of tax collection is to guarantee that tax liabilities are met in compliance with the law's stipulations.(Chandra et al., 2023). Tax collection is carried out in a number of stages, including the issuance of a Letter of Reprimand, a Forced Letter, and the confiscation of assets if the taxpayer still fails to pay the tax arrears, as per Law number 61 of 2023 concerning the procedures for implementing tax collection on the amount of tax to be paid.

Tax collection has a strategic role in maintaining state revenue, including from the VAT sector. Effective tax collection reduces the accumulation of state tax receivables. VAT, as a consumption-based tax, has the potential to generate high tax receivables if collection is not optimized. Strict implementation of tax collection signals to other taxpayers to comply with their tax obligations. This has an indirect effect on increasing VAT revenue (Naili et al., 2023).

Through effective collection, the state can reduce tax receivables, improve taxpayer compliance, and accelerate state revenue. However, the accomplishment of

these collections is heavily reliant on the quality of tax administration, taxpayer compliance, and overall economic conditions. To maximize results, tax authorities need to integrate law enforcement approaches with taxpayer education and guidance (Harefa, 2019).

Value Added Tax (VAT) Revenue

The amount of public contributions (collected in accordance with the law) that the state receives during a given time period and uses for governmental purposes to maximize the prosperity of the populace is known as tax revenue. Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and community conditions, tax revenue is also the dominant source of state financing for both routine and development spending (Zulfiani et al., 2021).

Tax Subject of Value Added Tax Taxable Entrepreneur (PKP). Entrepreneurs are individuals or entities in any form who within the company or work environment produce goods, import goods, export goods, conduct trading businesses, conduct service businesses or utilize services. Taxable Entrepreneurs are Business owners who provide taxable goods and/or services (Asyroful Anam et al., 2022).

Based on the existing literature review, the researcher developed several hypotheses such as:

H1: Value Added Tax Revenue is impacted by the self-assessment method.

H2: Value Added Tax Revenue is impacted by tax audits.

H3: Value Added Tax Revenue is impacted by tax collection.

RESEARCH METHODS

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020:229). This type of study uses quantitative data and secondary data sources. The KPP Pratama offers secondary data in the form of documents pertaining to VAT payments. According to Susanto et al (2024), One type of research methodology that applies a scientific approach is quantitative research to collect numerical data, analyze it statistically, and draw conclusions based on the results obtained. With this method, researchers can test hypotheses objectively, make broader generalizations about the

population, and provide strong empirical data to support conclusions. Through the use of this method, researchers can understand the relationship between the variables under study, resulting in a more systematic and reliable understanding of the phenomenon under study.

Personal and corporate taxpayers who are enrolled and operating as Taxable Entrepreneurs (PKP) at KPP Pratama Banyuwangi throughout the 2021–2024 timeframe make up the study's population. Purposive sampling is used in this investigation in sampling. The sample is selected according to predetermined requirements and characteristics of the population, with the aim of producing representative data. The criteria used are:

a) The total value of monthly VAT revenue recorded at KPP Pratama Banyuwangi for the period 2021-2024.
b) The number of monthly VAT Periodic Tax Returns received by KPP Pratama Banyuwangi for the period 2021-2024.
c) The total value of SKP per month issued by KPP Pratama Banyuwangi for the period 2021-2024.
d) The number of tax arrears and disbursement of VAT tax arrears per month recorded at KPP Pratama Banyuwangi for the period 2021-2024.

Secondary data sources and quantitative data are the types of data used in this study. KPP Pratama provides secondary data in the form of documents pertaining to VAT payments.

Secondary data is information obtained from other sources or information that has been processed by outside parties on a regular basis (time series) to track the evolution of the study topic over a given time frame. Data availability is an absolute requirement in a scientific research. The type of data available must be tailored to the needs of a study. The data used was obtained from the General Section of Data and Information Processing at the Banyuwangi Primary Tax Service Office from January 2021 through December 2024.

The amount of VAT income, The amount of unpaid taxes, The total amount of letters of tax assessment, the number of VAT returns, and the amount of tax arrears disbursed are the data utilized. This study's data collection technique makes use of document study, which is a method of collecting data by collecting and analyzing

documents, both in the form of documents, images, and electronic documents. The documents taken are then described, compared, and summarized in the results. The documents used in the investigation are official documents, namely documents received from the Tax Service Office (KPP) Pratama Banyuwangi.

RESEARCH RESULT AND DISCUSSION

The study's data were obtained from the General Subdivision and Data and Information Processing (PDI) of KPP Pratama Banyuwangi located at Jl. Adi Sucipto No.27, Tukangkayu, Kec. Banyuwangi, Banyuwangi Regency. KPP Pratama Banyuwangi is included inside the parameters of DGT East Java III's Regional Office. The research was conducted using data from January 2021 through December 2024, because four years' worth of monthly data were used, there are 48 sample data (12 months times 4 years) obtained from KPP Pratama Banyuwangi which consists of data on the amount of VAT Revenue, the quantity of recorded VAT Periodic Tax Returns, the value of SKP, the value of Collection Disbursements, and the value of Tax Arrears.

Descriptive Statistics Test

According to the findings of the VAT Revenue Variable computation for the years 2021–2024, the maximum value was found to be 193.9433 in December of the 2024 period, meaning that in December there was an increase of 194.94% compared to November of the 2024 period. however, the minimum value of -82.62178 was recorded in January of the 2023 period, resulting in a decrease of -82.62% compared to December of the 2022 period. The average (mean) during the observation was 12.18819 at 12.18% with a standard deviation of 50.47710 at 50.47%.

The Self Assessment System variable during the period (2021-2024) has a maximum value found of 44.00107 in December 2021, which means that there is an increase of 44% compared to November 2021, but the minimum value of -39.51546 was recorded in January 2021, so it can be concluded that there was a decrease of -39.51% from the month after, namely February 2021. The average (mean) of 1.122405 is 1.12% with a standard deviation of 15.17776 amounting to
15.17%.

The Tax Audit variable during the period (2021-2024) has a maximum value found of 0.090494 in April of the 2021 period, In comparison to March of the 2021 era, there was an increase of 0.090%. The minimum value of 0.000110 was recorded in

December 2021, which means there was a decrease of 0.0001% from November 2021. The average (mean) amounted to 0.008546 of 0.008% with a standard deviation of 0.023240 of 0.023%.

The Tax Collection variable during the period (2021-2024) has a maximum value value found at 22.37443 in November 2021, there was an increase of 22.37% from October 2021. The minimum value of 0.751880 was recorded in December 2024, a decrease of 0.75% from November 2024. The average (mean) amounted to 15.58858 amounting to 15.58% with a standard deviation of 5.460397 amounting to 5.46%.

Panel Regression Model Estimation

1. Common Effect Model

The determination result (R2) of 0.226675, which shows that the overall dependent variable in the equation can explain the VAT Revenue variable 22.66%, demonstrates the estimation outcomes of the common effect model using the variables of the Self Assessment System, Tax Audit, and Tax Collection on VAT Input.

2. Fixed Effect Model

The fixed effect model approach has a coefficient of determination (R2) of 0.355448, which means that the total independent variable can explain 35.5% of the variation in the dependent variable, according to the estimation results.

3. Random Effect Model

The estimation results may be explained by the random effect model based on the coefficient of diffusion (R2) value, which can explain the dependent variable in the form of VAT Revenue of 0.226, or 22.6%, for the dependent variables Tax Audit, Tax Collection, and Self-Assessment System.

Chow Test

A method for determining whether the fixed effect or commont effect model is the better choice for panel data estimation is the Chow test. The choice is made if the findings indicate:

a. The calculated probability value of F < the alpha value (α), then H0 is rejected or it can be interpreted that it is better to choose the *fixed effect* method.

b. If the probability value of F > alpha value (α), then H0 is accepted or choose the *common effect* method.

The estimation results can explain that in the crossection the chow test obtained a result of (0.6456)< α (0.05), Therefore H0 is approved, and it can be said that the *Common Effect model* is the best choice according to the Chow test.

Hausman Test

The Hausman test is a statistical method used to assess the relative merits of the random effect and fixed effect models. The choice is made if the findings indicate:

a) H0 is rejected or fixed effect is preferable if the computed chi squares value is more than the chi-squares table or if the chi-squares probability value is below the significance level.

b) If the estimated chi squares value is less than the chi squares table or if the probability value of chi squares is more than the significance level, then H0 is acceptable, otherwise it can be interpreted as preferring random effects.

H0 is accepted and the random effect model is considered to be the correct model based on the Hausman test when the estimation results show that the Hausman test cross section value is (0.5935) > α (0.05).

Lagrane Multiplier Test

To ascertain whether the proper model is random effect or common effect, the Lagrange Multiplier Test (LM Test) is utilized. The random effect model is better suited for panel data regression if the LM estimate value is higher than the chi-square critical value.

a. REM is selected if the prob value is less than 0.05.

b. CEM is selected if the prob value is greater than 0.05.

According to the estimation results, if the Lagrange Multiplier test cross section value is (0.2387) > α (0.05), then H0 is accepted and the Hausman test indicates that the common effect model is the right model.

Normality Test

To ascertain whether the residual or confounding variables in the regression model have a normal distribution, the normality test is utilized. According to the Jarque-Bera test, the residual data is normally distributed, as indicated by the probability value (0.820177) > α (0.05). According to the normalcy test results, the Jarque-Bera value is 0.396471 and the probability value is 0.820177.

Multicollinearity Test

This test determines whether or not there is a relationship between the independent variables in the regression model. The following method can be used to ascertain whether multicolonierity is present in the regression test:

a) If the value of the correlation of each independent variable> 10, it can be said that there is multicollinearity between the independent variables in the regression analysis.
b) However, if the value of the correlation of each independent variable <10, It can be concluded that the regression analysis's independent variables do not exhibit multicollinearity.

Since all correlation coefficient values are less than 10, according to the findings of the multicolonierity test, it may be said that there is no multicolonierity between the independent variables, or that the non-multicolonierity assumption is satisfied.

Heteroscedasticity Test

To ascertain whether variance inequality exists between the residuals of various observations in the regression model, the heteroscedasticity test is employed. If the regression model is homokedasitas rather than heterokedastisitas, it is considered good. Results-determining criteria:

a. H0 is rejected if the heteroscedasticity test's probability value is less than α (0.05).
b. H0 is approved if the heteroscedasticity test's probability value is greater than α (0.05).

The results of the heteroscedasticity test show that:

a. The value of X1 (0.4462) > α (0.05), then H0 is accepted.
b. The value of X2 (0.1698) > α (0.05), so H0 is accepted.
c. The value of X3 (0.0507)> α (0.05), then H0 is accepted

Therefore, based on the results, it can be said that there is no heteroscedasticity in the independent variables and that all H0 values for them are accepted.

Autocorrelation Test

Because the Obs R-square value is higher than 0.05, or 0.119, the autocorrelation test findings above show that there is no autocorrelation.

Panel Data Regression Analysis Results

By integrating This study employs panel data regression using cross-sectional and time series data. approach to more thoroughly examine the relationship between variables. The time series data used covers a four-year period, from 2021 to 2024, while

the cross-section data is set from 48 months from January 2021 to December 2024. *Common Effect Model* (CEM) is applied as a regression estimation method in panel data analysis for this research project.

Hypothesis Test

The partial effect test using the T-test and the coefficient of determination analysis were used in the hypothesis testing process. statistical values for the T-test and coefficient of determination.

Coefficient of Determination Analysis

a. Coefficient of Determination Analysis

The level of the coefficient of determination (R-squared) in this study was 0.173984, or 17.3%, according to the Coefficient of Determination Analysis utilizing the Common Effect Model (CEM). This indicates that these factors have a 17.3% impact on VAT revenue.

b. T test

Y = 54.37463 + 0.523882X1 + 429.4229X2- 2.979389X(3)

Description:
P: Value Added Tax Revenue
α: Constant
β: Regression Coefficient
SAs: Self Assessment System
PM: Tax Audit
PN: Tax Collection

Discussion

Self-assessment system's impact on value-added tax revenue

According to the study's findings, the self-assessment method has no discernible impact on PPN revenue. This conclusion is supported by the coefficient of determination of 0.523882 at the 0.2548>0.05 probability level, which means that the first hypothesis is disproved. This demonstrates that the introduction of the self-assessment method cannot directly account for or explain the rise in VAT income.

Although the self-assessment method is flexible and effective as a tax collecting tool, it actually has no direct effect on VAT revenue. This is brought on by a lack of oversight, poor voluntary compliance, and tax evasion loopholes. Self-assessment must be used in conjunction with more stringent oversight, penalties, and taxpayer education in order to boost VAT revenue.

Value Added Tax Revenue and the Impact of Tax Audits

The second hypothesis is rejected since the research findings indicate that the tax audit has no discernible impact on ppn revenue, according to the coefficient of determination for 429.4229 at the probability threshold of 0.1757>0.05. Examining the taxpayer's tax return and issuing a Tax Assessment Letter (SKP) as proof of disclosure of underpaid, overpaid, and nil taxes are the objectives of the tax audit. The issued SKP will be sent in to both the billing and general departments. Therefore, tax audits have no impact on tax income since they lack the authority to guarantee that taxpayers settle their tax bills.

One of the other factors that may influence is the different objects and years of research. This study uses data from 2021 to 2024, where at the beginning of the period the Covid-19 pandemic had a significant impact on business and economic development. In this condition, the Directorate General of Taxes (DGT) can provide tax incentives to stimulate the affected economy, especially in the business sector. Tax audits conducted in the office and in the field may also be hampered by restrictions on activities outside the home imposed during the pandemic, which may affect the overall research results.

Value Added Tax Revenue and the Impact of Tax Collection

The third hypothesis is accepted since the research findings indicate that tax audits significantly impact ppn revenue, according to the coefficient of determination for -2.979389 at the probability threshold of 0.0321< 0.05.

The goal of tax collection is to compel taxpayers to settle their bills in compliance with relevant laws and regulations. Either active or passive billing is used. Taxpayers fulfill their tax duties by this coercive behavior, This affects the amount of money received from value-added taxes. As a result, VAT revenue may rise or fall in response to low tax collection. With the implementation of tax collection, it is possible that high VAT revenue comes from outside the collection action or direct tax payment because KPP Pratama Banyuwangi has a large enough potential Taxable Entrepreneurs (PKP), so that VAT revenue can increase despite the low collection action.

CONCLUSIONS

Based on their analysis and hypothesis testing of the effects of tax audits, value-added tax revenue, and the self-assessment system at KPP Pratama Banyuwangi for the years 2021–2024, the researchers can draw the following conclusions:

1. The first hypothesis is rejected since the research findings show that there is no appreciable effect of the self-assessment scheme on VAT income, with a probability value of 0.2548 (>0.05). This shows that the increase in VAT revenue cannot be explained directly by the implementation of the system. Low voluntary compliance, lack of supervision, and potential tax evasion are inhibiting factors. Therefore, it is necessary to strengthen supervision, enforce sanctions, and educate taxpayers so that this system can run more effectively.
2. With a probability value of 0.1757 (>0.05), the findings showed that there is no appreciable effect of tax audits on VAT income, hence rejecting the second hypothesis. This is due to the fact that tax audits lack the power to guarantee restitution and are only capable of identifying tax irregularities. The efficacy of audits is also impacted by outside variables like the COVID-19 pandemic and low taxpayer compliance. This result is in line with earlier studies that found no direct relationship between tax audits and VAT income.
3. Based on the research results, tax collection has a significant effect on VAT revenue, with a probability value of 0.0321 (<0.05), so the third hypothesis is accepted. Forced billing encourages taxpayers to fulfill their obligations, resulting in an increase in VAT revenue. Despite the low collection intensity, the large potential of PKP in KPP Pratama Banyuwangi still allows VAT revenue to increase. This result is consistent with earlier studies that demonstrate the positive relationship between tax collection and VAT income.

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GAMBAR, GRAFIK DAN TABEL

Tabel 1.1 Penerimaan Negara (Milyar)

Tahun	Anggaran APBN	Realisasi Penerimaan PPN	Capaian %
2019	Rp. 655.394,9	Rp. 531.600	81,11%
2020	Rp. 507.516,2	Rp. 450.328,1	88,7%
2021	Rp. 518.545,2	Rp. 551.900,5	106,43%
2022	Rp. 638.994,2	Rp. 697.609,5	107,61%
2023	Rp. 742.953,6	Rp. 763.632,7	102,78%

Sumber: Data diolah oleh peneliti (2025)

Tabel 2.1 Uji Analisis Deskriptif

	Peenerimaan PPN	*Self Assesement System*	Pemeriksaan Pajak	Penagihan Pajak
Mean	12.18819	1.122405	0.008546	15.58858
Maximum	193.9433	44.00107	0,090494	22.37443
Minimum	-82.62178	-39.51546	0.000110	0.751880
Std. Dev	50.47710	15.17776	0.023240	5.460397
Obs	48	48	48	48

Sumber: Data diolah menggunakan Eview 12 (2025)

Tabel 3 Pendekatan *Common Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	54.37463	23.22289	2.341424	0.0238
X1	0.523882	0.454065	1.153759	0.2548
X2	429.4229	312.0429	1.376166	0.1757
X3	-2.979389	1.346354	-2.212932	0.0321

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 4 Pendekatan *Fixed Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	51.61179	30.79227	1.676128	0.1032
X1	0.409942	0.521431	0.786186	0.4374
X2	794.4890	424.4312	1.871891	0.0701
X3	-2.994097	1.843388	-1.624236	0.1138

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 5 Pendekatan *Random Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	54.37463	24.48124	2.221073	0.0315
X1	0.523882	0.478669	1.094455	0.2797
X2	429.4229	328.9512	1.305431	0.1985
X3	-2.979389	1.419307	-2.099186	0.0416

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 6 Uji Chow

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.599363	(11,33)	0.8155
Cross-section Chi-square	8.742941	11	0.6456

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 7 Uji Hausman

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.899801	3	0.5935

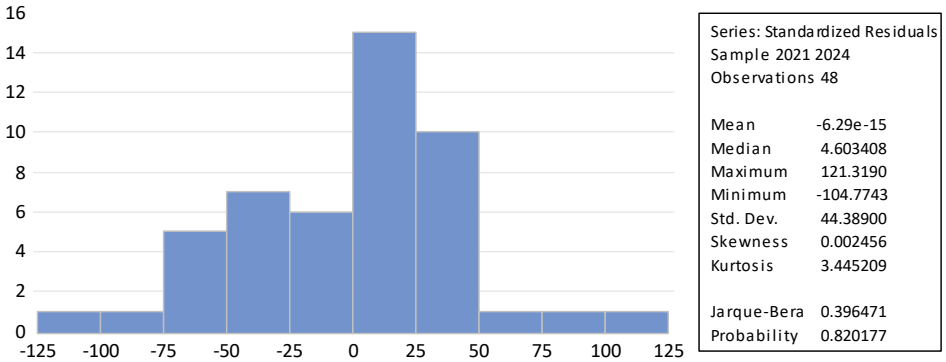
Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 8 Uji Lagrane Multiplier

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	1.388105 (0.2387)	3.661393 (0.0557)	5.049498 (0.0246)
Honda	-1.178179 (0.8806)	1.913477 (0.0278)	0.519934 (0.3016)
King-Wu	-1.178179 (0.8806)	1.913477 (0.0278)	1.150725 (0.1249)
Standardized Honda	-0.984598 (0.8376)	2.698916 (0.0035)	-2.474600 (0.9933)
Standardized King-Wu	-0.984598 (0.8376)	2.698916 (0.0035)	-1.242178 (0.8929)
Gourieroux, et al.	--	--	3.661393 (0.0679)

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 9 Uji Normalitas



Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 10 Uji Multikolineritas

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	417.1939	9.207011	NA
X1	0.163607	1.024176	1.019115
X2	76258.20	1.226004	1.058122
X3	1.448216	8.654234	1.044203

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 11 Uji Heteroskedastisitas

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7.894302	0.957851	8.241679	0.0000
X1	0.014397	0.018728	0.768716	0.4462
X2	17.96305	12.87052	1.395674	0.1698
X3	-0.111553	0.055532	-2.008814	0.0507

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 12 Uji Autokorelasi

F-statistic	1.550385	Prob. F(2,42)	0.2241
Obs*R-squared	3.300097	Prob. Chi-Square(2)	0.1920

Sumber: Data diolah menggunakan Eviews 12 (2025)

Tabel 13 Uji *Koefisien Determinasi*

	Coeff	Std. Eror	t-statistic	p-value
(Constant)	54.37463	23.22289	2.341424	0.0238
Self Assesment System X1	0.523882	0.454065	1.153759	0.2548
Pemeriksaan Pajak X2	429.4229	312.0429	1.376166	0.1757
Penagihan Pajak X3	-2.979389	1.346354	-2.212932	0.0321
F-statistic	4.299053	R-squared		0.226675
Prob(F-statistic)	0.009592	Adjusted R-squared		0.173948

Sumber: Data diolah menggunakan Eviews 12 (2025)