ABSTRACT

“INFLUENCE ON THE USED OF E-SPT (VALUE ADDED TAX) TOWARDS COMPLIANCE OF REPORTING TAX RETURN BY VAT ENTERPRISES”

(Case Study at Bandung Medium Tax Office)

The Directorate General of Taxation seeks to provide tax facilities in order to provide convenience for tax payers to report their tax. Electronic SPT as part of the modernization of taxation which provided the Directorate General of Taxation for use by the taxpayer in order to tax payers so tax payers will be more convenience to report their taxes so can increased tax compliance.

The purpose of this research is to examine the influence on the used of e-SPT (Value Added Tax) towards compliance of reporting Tax Return by VAT enterprises at Bandung Medium Tax Office. This research uses descriptive research method with case study approach. Statistical testing using simple regression analysis.

The conclusion of this research shows that the used of e-SPT (Value Added Tax) has a significant influence towards compliance of reporting Tax Return by VAT enterprises at Bandung Medium Tax Office.

Keywords: Electronic SPT (e-SPT) and Compliance of Reporting Tax Return.