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The Influence of the Self-Assessment System and Tax Sanctions on Value Added Tax (VAT) Revenue at Kantor Pelayanan Pajak Pratama Binjai

Jimmy Hasudungan Lumban Gaol*, Riska Franita, Neng Sri Wardhani
Universitas Pembangunan Panca Budi, Indonesia
Email: jimmyhasudungan83@gmail.com*

ABSTRACT

This research aims to analyze the effect of the Self-Assessment System and tax sanctions on Value Added Tax (VAT) revenue at Kantor Pelayanan Pajak (KPP) Pratama Binjai. This research is based on the importance of increasing taxpayer compliance in the Indonesian taxation system, which adopts a Self-Assessment System, a system in which taxpayers are trusted to calculate, pay, and report their own tax obligations. This research is quantitative in nature with a descriptive and verificative approach. The population in this study was all taxpayers registered at Kantor Pelayanan Pajak (KPP) Pratama Binjai, with a sample size of 136 respondents determined using total sampling technique. Data were obtained through questionnaires and documentation, then analyzed using multiple linear regression with the help of SPSS version 25 software. The partial test results show that the Self-Assessment System has a positive and significant effect on VAT revenue with a t-value of 2.778 and a significance of 0.006 < 0.05. This indicates that the better the implementation of the Self-Assessment System, the higher the VAT revenue due to increased taxpayer awareness and compliance. Meanwhile, the tax penalty variable also has a positive and significant effect on VAT revenue with a t-value of 8.554 and a significance of 0.000 < 0.05. The implementation of strict penalties encourages taxpayers to be more disciplined in fulfilling their tax obligations. Both variables contribute 37.7% to the increase in VAT revenue.

Keywords: Self-Assessment System; Tax Sanctions; Value Added Tax (VAT) Revenue; Taxpayer Compliance

INTRODUCTION

Indonesia's state revenue in 2024 will still be dominated by the taxation sector. Based on data from Statistics Indonesia, of the total domestic revenue of Rp 2,801.86 trillion, taxes contributed Rp 2,309.86 trillion or around 82.5% (Hidayat & Inayati, 2025). Of this amount, Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM) contributed Rp 811.37 trillion, ranking second after Income Tax (PPh), which reached Rp 1,139.78 trillion (BPS, 2024).

Taxes are contributions paid by the public to the state based on laws, are compulsory, and do not provide direct compensation to taxpayers (Agustina, Lubis, Sitorus, & Khairi, 2025; Kontagora & Onyemaechi, 2025). Tax funds are used to finance various public needs, ranging from infrastructure development, health services, education, to social welfare programs (Akmal, Hanum, & Astuty, 2023). Thus, taxes are not only a legal obligation but also a real means of supporting national development and creating a prosperous society (Hafsah & Ramadhani, 2021).

The Value Added Tax (VAT) is one of the most potential instruments because it is imposed on almost all consumption of Taxable Goods (BKP) and Taxable Services (JKP) in the country (Desmon & Hairudin, 2020). The wide collection base makes VAT one of the largest contributors to state revenue. Nevertheless, in practice, the realization of VAT revenue in Kantor Pelayanan Pajak (KPP) often fails to meet the set targets (Hapsari & Putra, 2025; Ispriyarso, Purwanti, & Wibawa, 2025).

According to the General Taxation Provisions, there are three tax collection systems in Indonesia, namely the Official Assessment System, the Self-Assessment System, and the Withholding System (Cahyono & Trihastuti, 2023). Since the 1983 tax reform, Indonesia has used the Self-Assessment System (SAS) for tax collection. Originally, Value Added Tax (VAT) collection was carried out through the Official Assessment system, in which the government, through the tax authorities, had the authority to determine the amount of tax to be paid by taxpayers. Along with the development of the taxation system, this method was later replaced by the Self-Assessment System (Yossinomita, Hartanti, Rosmeli, Fathiyah, & Suryani, 2025). According to Mardiasmo (2019), the Self-Assessment System is a tax collection system that gives taxpayers the authority to calculate, pay, and report their own taxes, while the role of the tax authorities is limited to supervision and inspection.

The implementation of the Self-Assessment System for VAT is reflected in the VAT Periodic Tax Return (SPT), which is a means for taxable entrepreneurs to report their VAT obligations independently (Maulida, Alifah, Mahadianto, & Basuki, 2025; Wulandari & Juitania, 2023). The more VAT Periodic Tax Returns that are submitted, the greater the impact on VAT revenue, so the effectiveness of this system is highly dependent on taxpayer compliance and active participation (Anta, Aribowo, Supriyadi, Kumar, & Kamilah, 2025; Bulubaa, Fjeldstad, Nawab, Sjursen, & Somville, 2025; Diouf & Niesten, 2025).

Nevertheless, in practice, many taxpayers are still not fully aware of the importance of fulfilling their tax obligations, resulting in untapped tax revenue potential (Wahyudin, Husada, & Ansori, 2024). Therefore, law enforcement and supervision, including through tax audits, are crucial aspects in ensuring taxpayer compliance. Audits are conducted through Audit Orders (SP2) and can result in Tax Underpayment Decrees (SKPKB), which support the achievement of effective tax revenue. VAT revenue data during the period 2020–2024 shows significant fluctuations. In 2020, VAT revenue was recorded at IDR 135,903,250,752. However, in 2021, revenue decreased sharply to IDR 83,614,957,331. This reflected constraints in optimizing tax revenue, either from taxpayer compliance or from economic dynamics in the working area of KPP Pratama Binjai (Anggraeni, Hamzah, Sofilda, & Rismawanti, 2025; Hidayat & Inayati, 2025).

In 2022, VAT revenue increased slightly to IDR 106,302,884,112, indicating improved compliance and increased business activity. Furthermore, this positive trend continued in 2023 with a revenue of IDR 116,576,223,394, although the increase was relatively moderate compared to the previous year. The significant increase occurred in 2024, where VAT revenue surged to IDR 160,362,722,611, which is the highest achievement in the last five years. The revenue changes were influenced by several factors. First, the level of taxpayer compliance in calculating, depositing, and reporting VAT obligations played an important role in revenue realization. Second, economic activity in KPP Pratama Binjai's working area had a direct impact on the volume of taxable goods and services transactions. Third, the implementation of the self-assessment system still faces challenges, particularly those related to taxpayers' understanding of tax regulations. Fourth, intensification and extensification efforts carried out by the Directorate General of Taxes, through supervision, socialization, and expansion of the tax base, also have an impact on revenue achievement. In addition, the taxation policies implemented, both in the form of regulations and incentives, are also variables that contribute to the ups and downs of VAT revenue.

The previous study shows mixed results. Based on research conducted by Desmon & Hairudin (2020) at KPP Pratama Kedaton Bandar Lampung, it was proven that the Self-Assessment System has a positive effect on VAT revenue, because this factor encourages an increase in Value Added Tax revenue. The more active taxpayers are in fulfilling their tax obligations, coupled with optimal inspection and supervision, the higher the VAT revenue becomes. Consistently with previous research, a study conducted by Chandra, Anggraini, & Meiriasari (2023) at Boyolali and Palembang Ilir Timur Tax Offices shows that the Self-Assessment System and tax audits both have a significant effect on VAT revenue.

Conversely, research conducted by Jayanti (2019) at the Kebayoran Lama Tax Office found that the Self-Assessment System does not always have a significant effect on tax revenue. The differences in these research results indicate that the effectiveness of the Self-Assessment System and tax penalties in increasing VAT revenue still depends on regional characteristics, the level of taxpayer compliance, and the firmness of the tax authorities in enforcing regulations. Tax sanctions are essentially a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with by taxpayers. In other words, tax sanctions serve as a preventive measure to ensure that taxpayers do not violate tax regulations (Sari, 2016).

Based on research conducted by Surjadjaja & Handayani (2019), it shows that tax sanctions have a positive effect on tax revenue. Substantively, tax revenue will increase if there is strict enforcement of sanctions on taxpayers who do not fulfill their tax obligations. Tax sanctions are seen as a form of loss for taxpayers, so their existence becomes a motivating factor for taxpayers to be more compliant in fulfilling their obligations in accordance with the provisions of the applicable laws and regulations.

These findings are consistent with the results of research conducted by Cahyani & Triwarti (2025), which states that tax penalties have a significant effect on tax revenue (Cahyani & Triwarti, 2025). These findings are in line with the theory that penalties serve as a law enforcement instrument that can increase taxpayer compliance. According to Mardiasmo (2018), tax sanctions are imposed so that taxpayers do not delay or avoid their tax obligations, thereby ensuring optimal state revenue from the tax sector.

The phenomenon of lack of taxpayer compliance, particularly regarding Value Added Tax (VAT), remains an important issue in Indonesia. In this case, fictitious tax invoices were created to make it appear as if a sale and purchase transaction had taken place, when in fact no such transaction had ever occurred. The case was followed up with the arrest of the suspect and legal proceedings at the Binjai District Court, in accordance with the provisions of the General Provisions and Tax Procedures Law (KUP Law) and the VAT Law.

The case of PT SDR shows that tax penalties are not only administrative in nature, such as fines or interest, in addition to criminal penalties when there is an element of intent in tax evasion. In addition to being sentenced to prison, Dwi Riko Susanto was required to pay a fine of IDR 7,883,538,350. The fine must be paid no later than one month after the verdict becomes final. If the fine is not paid, the prosecutor has the authority to auction off the defendant's assets. If the auction proceeds are still insufficient, the prison sentence will be extended for six months (DJP, 2024).

This incident shows that even though tax regulations are clear, the level of taxpayer compliance is still not optimal. Therefore, the existence of tax sanctions plays a very important role as a preventive and repressive instrument to increase taxpayer compliance. Without strict sanctions, the potential for state losses from tax avoidance practices, including VAT, will be even greater.

According to Tax Compliance Theory, tax compliance is influenced by two factors, namely internal and external factors. The Self-Assessment System represents an internal factor because it relies on taxpayer awareness and responsibility, while tax sanctions are an external factor that encourages compliance through the threat of punishment. The combination of the two factors is expected to increase taxpayer compliance, which will ultimately contribute positively to the optimization of VAT revenue (Allingham & Sandmo, 1972; Mardiasmo, 2018).

This phenomenon is crucial for KPP Pratama Binjai as one of the implementing units of the Directorate General of Taxes. KPP Pratama Binjai, as an area with dynamic economic development, certainly has great potential for VAT revenue. Nevertheless, the problems of lack of taxpayer awareness, late reporting, and the ineffective application of sanctions can be factors that hinder revenue optimization. In addition, limited monitoring resources and the potential for tax disputes further complicate efforts to increase VAT revenue in this region.

Based on this description, there are fundamental problems in the implementation of the Self-Assessment System and the application of tax sanctions that have implications for VAT revenue. Therefore, research on the Effect of the Self-Assessment System and Tax Sanctions on Value Added Tax (VAT) Revenue at the Binjai Primary Tax Office is important to conduct. This research is expected to provide an empirical picture of the extent to which these two factors affect tax revenue, as well as provide input for the government in formulating more effective taxation policies.

RESEARCH METHOD

This study utilized a quantitative descriptive method that aimed to describe the phenomenon systematically based on numerical data from the questionnaire results. This study is explanatory in nature, namely to explain the effect of the Self-Assessment System (X_1) and tax sanctions (X_2) on VAT revenue (Y).

The study was conducted at KPP Pratama Binjai, Jalan Jambi No.1, Binjai, North Sumatra, because this agency directly handles VAT administration and revenue in its region. The research population included all individual and corporate taxpayers registered at KPP Pratama Binjai, totaling 136 taxable entrepreneurs. The sampling technique used total sampling, so that the entire population was used as the research sample.

The data used consisted of primary and secondary data. Primary data was obtained through the distribution of closed questionnaires to taxpayers, while secondary data was obtained from scientific journals, online sources, and relevant previous studies (Bungin, 2015). The questionnaire was designed using a Likert scale to measure respondents' perceptions of the research variables.

Prior to analysis, validity and reliability tests were conducted to ensure the accuracy and consistency of the instruments. Data analysis included normality tests, multicollinearity tests, and heteroscedasticity tests to fulfill classical assumptions, as well as multiple linear regression analysis to test the influence between variables. Hypothesis testing was performed using the t-test (partial) with a significance level of < 0.05 and calculation of the coefficient of determination (R^2) to determine the magnitude of the influence of independent variables on dependent variables. All data were processed using SPSS version 25.0.

RESULTS AND DISCUSSION

Respondents Overview

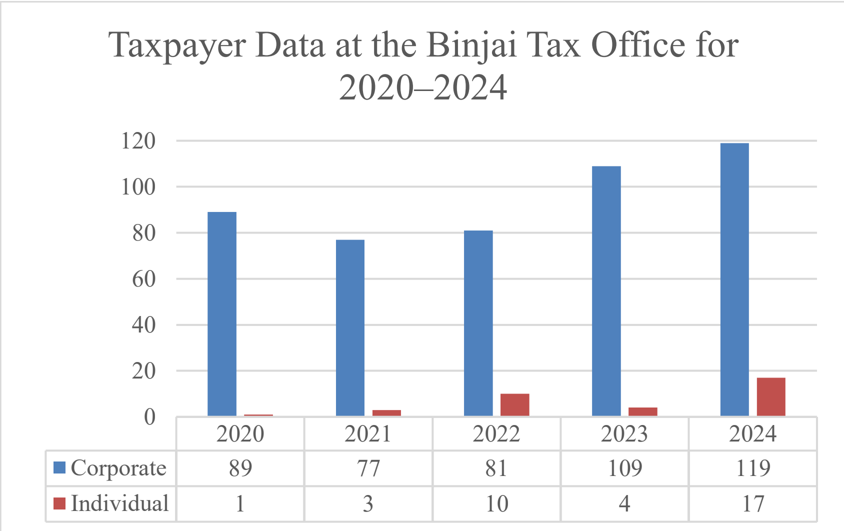

Figure 1. Description of PKP Taxpayer Data at KPP Pratama Binjai for 2020–2024
Source: Data Processing (2025)

The table above shows the number of Taxable Entrepreneurs (PKP) consisting of two categories, namely entities and individuals (OP) at KPP Pratama Binjai during the period from 2020 to 2024. In 2020, there were 89 corporate taxpayers and 1 individual taxpayer. In 2021, the number of corporate taxpayers decreased to 77, but the number of individual taxpayers increased to 3. Then in 2022, the number of corporate taxpayers increased slightly to 81, and the number of individual taxpayers increased significantly to 10. Considerable growth occurred in 2023, when the number of corporate taxpayers rose to 109, although the number of individual taxpayers decreased to 4. A positive trend reappeared in 2024, with the number of corporate taxpayers reaching 119 and individual taxpayers increasing sharply to 17. Overall, the data shows an upward trend in the number of taxable entrepreneurs from year to year, particularly in the corporate category. This reflects increased economic activity and taxpayer compliance in

KPP Pratama Binjai's working area, which has the potential to contribute positively to Value Added Tax (VAT) revenue.

Table 1. Distribution of Respondents Based on Taxpayer Status

Taxpayer Status	Number (People)	Percentage (%)
Individual Taxpayer	17	12,5
Corporate Taxpayer	119	87,5
Total	**136**	**100**

Source: Data Processing (2025)

The majority of respondents were individual taxpayers (12.5%), while corporate taxpayers accounted for 87.5%. This shows that individuals play a dominant role in tax compliance in the research area.

Descriptive Statistical Analysis

Table 2. Descriptive Statistcs

Descriptive Statistics

	Mean	Std. Deviation	N
VAT Revenue	24,32	1,581	136
Self Assesment System	24,60	1,522	136
Tax Sanctions	38,60	2,446	136

Source: SPSS Data Processing Results, ver. 25

Based on the results of the research from the table above, it shows that the number of valid data (N) is 136 respondents. The mean value for the Self-Assessment System variable is 24.60, for the Tax Sanctions variable is 38.60, and for the VAT Revenue variable is 24.32. Meanwhile, the Standard Deviation values for the Self-Assessment System variable are 1.522, for the Tax Sanctions variable are 2.446, and for the VAT Revenue variable are 1.581.

This indicates that all variables have a relatively small data spread compared to their mean values, so it can be concluded that the data is homogeneous and consistent, and that respondents' perceptions of the Self-Assessment System, Tax Sanctions, and VAT Revenue tend to be stable and positive.

Multiple Linear Regression Test

Tabel 3. Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	43,782	2,459	
	X1	,198	,071	,190
	Punishment	,378	,044	,586

a. Dependent Variable: Value Added Tax (VAT) Revenue

Source: SPSS Data Processing Results, ver. 25

Based on the Coefficients table above, the following multiple linear regression equation is obtained:
Y=43,782+0,198X_1+0,378X_2
Description:
Y = Value Added Tax (VAT) Revenue
X_1 = Self-Assessment System
X_2 = Tax Sanctions
The regression equation can be explained as follows:

The constant value (α) of 43.782 indicates that if the Self-Assessment System (X_1) and Tax Penalties (X_2) variables are zero or considered constant, then the amount of VAT revenue (Y) is 43.782 units. This value describes the base level of tax revenue without the influence of the two independent variables.

The regression coefficient of the Self-Assessment System (X_1) of 0.198 with a positive sign indicates that every one-unit increase in the implementation of the Self-Assessment System, assuming other variables remain constant, will increase VAT revenue by 0.198 units. This means that the better the implementation of the self-assessment system, the higher the taxpayer compliance, which has a positive impact on VAT revenue.

The regression coefficient of Tax Penalties (X_2) is 0.378 with a positive sign, indicating that every one-unit increase in the Tax Penalties variable, assuming other variables remain constant, will increase VAT revenue by 0.378 units. This means that the implementation of strict and consistent tax sanctions can encourage taxpayers to be more compliant, thereby positively affecting the increase in VAT revenue.

Determination Test (R2)

Table 4. Determination Test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,614[a]	,377	,367	1,257

a. Predictors: (Constant), Tax Sanctions, Self Assesment System
b. Dependent Variable: Value Added Tax (VAT) Revenue

Source: SPSS Data Processing Results, ver. 25

The Model Summary table shows that the correlation coefficient (R) value is 0.614, which indicates a strong and positive relationship between the Self-Assessment System and Tax Sanctions variables on VAT Revenue. The R Square (R^2) value of 0.377 indicates that 37.7% of the variation in VAT Revenue can be explained by the Self-Assessment System and Tax Sanctions variables. Meanwhile, the remaining 62.3% is influenced by other factors not examined in this study. The Adjusted R Square value of 0.367 shows a slightly lower adjustment level after taking into account the number of independent variables and sample size, although it still indicates a fairly strong contribution from both independent variables to VAT Revenue. Furthermore, the Std. Error of the Estimate value of 1.257 indicates a relatively small level of model prediction error, so it can be concluded that the regression model used is quite good and suitable for use in analysis.

T Test

Table 5. T Test

Coefficients[a]

Model	t	Sig.
(Constant)	17,806	,000
Self-Assessment System	2,778	,006
Tax Punishment	8,554	,000

a. Dependent Variable: Penerimaan PPN

Source: SPSS Data Processing Results, ver. 25

Based on the Coefficients table, the t-value and significance (Sig.) for each variable are as follows:

1. The Constant has a t-value of 17.806 with a significance value of 0.000 (< 0.05). This indicates that the constant in the regression model is significant, meaning that when the Self-Assessment System and Tax Sanctions variables are considered constant, VAT revenue still has a positive base value.
2. The Self-Assessment System variable has a t-table value of 2.778 with a significance value of 0.006 (< 0.05). This indicates that the Self-Assessment System has a positive and significant effect on VAT Revenue. This means that the higher the implementation of the self-assessment system, the higher the level of VAT revenue, possibly due to the level of compliance or accuracy of tax reporting that is not yet optimal.
3. The Tax Sanctions variable has a t-table value of 8.554 with a significance value of 0.000 (< 0.05). This result also shows a positive and significant effect on VAT revenue. This means that the higher the application of tax sanctions, the higher the VAT revenue, which can have a deterrent effect.

The influence of the Self-Assessment System on Value Added Tax (VAT) Revenue

Based on the results of the partial test (t-test) analysis, a t-value of 2.778 was obtained with a significance level of 0.006 < 0.05, indicating that the Self-Assessment System variable (X_1) has a positive and significant effect on the Value Added Tax (Y) variable at KPP Pratama Binjai. Therefore, it can be concluded that the better the implementation of the Self-Assessment system, the higher the VAT revenue will be.

This finding shows that the Self-Assessment system plays an important role in increasing taxpayer compliance and awareness. This system gives taxpayers full authority to calculate, pay, and report their own tax liabilities. Based on this responsibility, taxpayers are required to have a good understanding of tax regulations to avoid errors in tax reporting and payment. The effective implementation of the Self-Assessment System also promotes tax administration efficiency, as the tax authorities at KPP Pratama Binjai no longer need to manually calculate the tax obligations of each taxpayer. On the contrary, tax officials are more focused on monitoring and auditing activities to ensure tax reporting compliance.

This finding can be explained through the Compliance Theory proposed by Tyler (1990), which states that a person's compliance with the law can be viewed from two perspectives, namely instrumental and normative. Based on the normative perspective, taxpayers comply because of moral awareness and the belief that paying taxes is a legal obligation and social responsibility as citizens. On the other hand, based on the instrumental perspective, compliance arises due to external factors such as incentives and sanctions that can result in consequences if not complied with.

In this study, the implementation of the Self-Assessment System is related to normative compliance, where taxpayers consciously fulfill their obligations without being forced. The higher the taxpayers' understanding and awareness of this system, the higher the level of tax revenue, especially VAT, at the Binjai Tax Office.

The results of this study are consistent with the findings of Cahyono & Trihastuti (2023), which state that the Self-Assessment System has a significant effect on VAT revenue because this system is able to increase taxpayer compliance. This study is also supported by Aprilia & Bieattant (2023), which shows that the optimal implementation of the Self-Assessment system can encourage an increase in VAT revenue through more accurate reporting and higher taxpayer awareness.

Accordingly, the results of this study reinforce the view that the success of the Self-Assessment system is highly dependent on the level of awareness, understanding, and honesty of taxpayers. KPP Pratama Binjai, as an organization that manages taxes, needs to keep improving education, services, and supervision so that the implementation of this system becomes more effective and can increase tax revenue in a sustainable manner.

The Effect of Tax Sanctions on Value Added Tax (VAT) Revenue

The partial test results show that the Tax Sanctions variable (X_2) has a t-value of 8.554 with a significance level of $0.000 < 0.05$, which means that tax sanctions have a positive and significant effect on Value Added Tax (VAT) revenue. These results indicate that the implementation of strict and consistent tax sanctions will increase taxpayer compliance in fulfilling their tax obligations, which will ultimately have an impact on increasing VAT revenue at KPP Pratama Binjai.

Tax sanctions are legal instruments used to enforce taxpayer compliance with tax regulations. These sanctions can be administrative sanctions, such as fines and interest, or criminal sanctions. With clear and strict sanctions in place, taxpayers will be encouraged to be more disciplined in fulfilling their tax obligations due to the fear of legal consequences if they violate them. In the Compliance Theory framework, tax sanctions are related to the instrumental perspective, in which compliance arises due to individuals considering the risks and benefits of an action.

These findings are in line with the results of Ibrahim (2021) study, which states that tax sanctions have a significant effect on corporate taxpayer compliance. The research by

Sihombing & Maharani (2020) has also shown that tax sanctions play an important role in shaping the compliance of individual taxpayers at Kebon Jeruk. As a result, this research reinforces the empirical evidence that tax sanctions are one of the effective factors in increasing taxpayer compliance, which has a direct implication on increasing VAT revenue.

In other hand, the results of this study indicate that at KPP Pratama Binjai, the implementation of tax sanctions has been running well. Taxpayers who are late or fail to report their VAT obligations will be subject to sanctions in accordance with the provisions of the law. This creates a deterrent effect for other taxpayers to be more compliant in reporting and paying taxes.

CONCLUSION

The study finds that both the Self-Assessment System and tax sanctions positively and significantly influence VAT revenue: greater implementation of the Self-Assessment System increases taxpayers' ability and willingness to calculate, deposit, and report their taxes, boosting compliance and revenue. Similarly, stricter tax sanctions deter noncompliance and elevate taxpayer discipline, further raising VAT collection. Collectively, the results indicate that VAT revenue growth depends not only on system policies but also on heightened taxpayer awareness and behavior, reinforced by firm, fair, and consistent enforcement. For future research, investigate regional variations in how Self-Assessment and sanctions interact with local economic conditions and assess whether targeted outreach or enhanced auditing intensity yields additional gains in VAT revenue.

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