
OPTIMIZING VALUE-ADDED TAX REVENUE THROUGH SYNERGY OF SELF-ASSESSMENT SYSTEM, RESTITUTION, AND NUMBER OF TAXABLE ENTREPRENEURS

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Abstract

This study investigates the effect of the self-assessment system, VAT restitution, and the number of taxable entrepreneurs (PKP) on Value Added Tax (VAT) revenue at the Cirebon One Primary Tax Service Office. Using a quantitative approach and 49 secondary data samples obtained from December 2020 to December 2024, the research applies multiple linear regression analysis to assess the relationships among these variables. The findings suggest that the self-assessment system contributes significantly to increasing VAT revenue. Allowing taxpayers to independently calculate, pay, and report their taxes appears to improve compliance and enhance state revenue collection. In contrast, VAT restitution shows a significant negative effect on revenue, indicating that larger refunds are associated with reduced funds entering the state treasury. Meanwhile, the number of registered taxable entrepreneurs does not significantly impact VAT revenue. This result may reflect ongoing challenges such as low compliance among businesses, reliance on tax consultants to minimize obligations, and limited understanding of tax responsibilities. The study highlights the importance of supporting effective self-assessment mechanisms and evaluating refund policies to balance fairness and fiscal sustainability.

Keywords: Value Added Tax Revenue, Self Assessment System, VAT Restitution, Number of Taxable Person for VAT Purposes

INTRODUCTION

As a primary fiscal instrument, taxation is central to sustaining economic and developmental agendas. Besides being a source of government revenue, Value-Added Tax (VAT) also serves as a tool to support economic growth and improve public welfare (CHRISTIAN et al., 2022). Among various tax instruments in Indonesia, VAT is consistently recorded as the second-largest contributor to state revenue after income tax (Ariyudi et al., 2025, Asiah et al., 2023). This significant contribution highlights the strategic importance of VAT in ensuring fiscal stability. Beyond its role in generating revenue, VAT enables the government to allocate funds toward infrastructure, social programs, and other public services that directly affect the quality of life and national development goals (Mahadianto et al., 2019)

The economic activities of the community can significantly affect VAT revenue, as a strong economy increases individual income and purchasing power within the population (Afiah et al., 2024). The achievement of tax revenue targets set by the central government depends on the level of public awareness regarding tax compliance. Taxpayers are expected to recognize and fulfill their obligations by paying taxes, particularly VAT, as part of their contribution to national development.

Table 1.
Annual Report
Value Added Tax Revenue

Year	Target (Rp)	Realization (Rp)	Percentage
2021	158.373.628.000	160.524.758.368	101%
2022	82.414.502.000	154.089.020.960	187%
2023	180.575.716.000	199.071.137.525	110%
2024	313.330.158.000	217.875.994.064	70%

Source: Cirebon 1 Primary Tax Service Office

Table 1. Presents the realization of VAT revenue at Cirebon 1 Primary Tax Office from 2021 to 2024, revealing noticeable fluctuations. In 2021, VAT revenue was relatively stable, achieving 101% of the target. A significant surge occurred in 2022, with realization reaching 187%. This increase may be linked to improvements in taxpayer compliance or administrative efforts. However, the exact causes behind this increase remain unclear and merit closer examination. Revenue remained strong in 2023 at 110%, but declined sharply to 70% in 2024. This notable drop raises concerns about potential disruptions, such as policy changes, economic contraction, or inefficiencies in tax administration. A deeper contextual analysis is necessary to explain these shifts in VAT performance.

The Theory of Planned Behavior (TPB), a framework in social psychology, explains that an individual's behavioral intention is influenced by three key components: attitude toward the behavior, subjective norms, and perceived behavioral control. This theory posits that people act rationally based on available information and perceived consequences. In the context of taxation, the Theory of Planned Behavior provides a useful framework to understand taxpayer behavior, particularly how attitudes toward taxes, social pressure, and perceived ease or difficulty of compliance influence their decision to fulfill tax obligations (Ajzen, 1991).

The Self-Assessment System is a tax collection mechanism that assigns full responsibility to taxpayers for calculating, paying, and reporting their tax obligations in accordance with prevailing regulations (Yulia Eka Cahyono & Adiati Trihastuti, 2023). Within this system, the Tax Return (SPT) functions as a formal instrument for reporting obligations, including the submission of monthly VAT returns. In the Indonesian context, tax authorities are mandated to provide guidance, assistance, and supervision to ensure taxpayers fulfill their rights and responsibilities effectively (Hasanah & Susandi, 2023). Enhancing voluntary compliance and strengthening oversight are expected to expedite the verification process and improve the recovery of unpaid VAT, thereby contributing to increased tax revenue. Nevertheless, the system's effectiveness largely depends on the level of taxpayer awareness and compliance. Non-compliance may occur deliberately, through negligence, or due to a lack of understanding each of which can negatively affect VAT performance. According to Postel and Amiranto (2024), the self-assessment approach exerts a significant and positive influence on VAT revenue. This view is supported by Aprilia and Biattant (2023), who also demonstrate that the proper implementation of the self-assessment system contributes to improved VAT collection. In contrast, Panjaitan and Sudjiman (2021) argue that the system has not significantly affected VAT revenue, citing its ineffective implementation and the difficulties faced by taxpayers in fulfilling their obligations independently.

A VAT refund is a taxpayer's right that arises when the amount of input tax exceeds the output tax, resulting in an overpayment. From the taxpayer's perspective, restitution can support business operations by improving cash flow and providing additional working capital, which in turn may encourage greater compliance with tax obligations (Anjarwi & Kharisma, 2021). Increased taxpayer compliance can contribute to higher VAT revenue. The Directorate General of Taxes is responsible for all VAT collection, deposit, and reporting on transactions involving taxable goods and services. Research by Aulia and Windha (2021), shows that tax refunds significantly influence VAT revenue, although the effect is negative, meaning that greater restitution reduces net VAT collected. This finding is supported by Amala and Halimatusadinah (2023), who reached similar conclusions. However, different results were reported by Riftiasari (2019), who found that restitution does not have a significant effect on VAT revenue.

One component considered to influence VAT revenue is the number of Taxable Entrepreneurs (PKP). A Taxable Entrepreneur is an individual or organization that collects VAT on transactions involving Taxable Goods (BKP) or Taxable Services (JKP). The tax paid is recorded as state revenue and allocated to support public welfare and national development. According to Habibah et al. (2025), there is a strong correlation between the number of PKP and the increase in VAT revenue, as a higher number of compliant taxable entrepreneurs can enhance overall tax collection. Similarly, Aulia and Windha (2021) found that the number of PKP positively influences VAT revenue. However, this view is not shared by Asiah et al. (2023), who reported that the number of PKP has no significant impact on VAT revenue. One possible explanation is the use of tax consulting services, which may reduce the amount of tax that need to be paid. Supporting this finding, Kurnia and Azzahra (2024) also concluded that there is no statistically significant relationship between the number of PKP and VAT revenue.

Based on the various factors discussed above, this study aims to examine how the implementation of the Self-Assessment System, the effectiveness of VAT restitution, and the number of compliant taxable entrepreneurs influence VAT revenue. Although previous research on these variables, findings remain inconsistent, particularly regarding the impact of restitution and the role of PKP. Therefore, this study seeks to provide more in-depth insights by analyzing recent data from the Cirebon Satu Tax Office.

REVIEW OF LITERATURE

Theory of Planned Behavior (TPB)

The Theory of Planned Behaviour (TPB) is a social psychological theory that explains how a person's intention determines their decision to perform specific behaviors. Individuals are generally rational and tend to base their actions on available information and anticipated consequences (Nofitasari et al., 2021). TPB is an extension of the Theory of Reasoned Action (TRA), incorporating the additional construct of perceived behavioral control. According to TPB, behavioral intention is influenced by three components: (1) behavioral beliefs, or the belief or the belief that fulfilling tax obligations will result in positive outcomes; (2) normative beliefs, which reflect social pressure or expectations from others regarding tax compliance; and (3) control beliefs, which relate to perceived ease or difficulty in meeting tax responsibilities (Ajzen, 1991; A. K. Dewi et al., 2017).

Value Added Tax (VAT)

Value Added Tax (VAT) is a consumption tax imposed on transactions involving Taxable Goods (BKP) and/or Taxable Services (JKP), and it is collected by individual taxpayers, corporate taxpayers, and government entities registered as Taxable Entrepreneurs (PKP). The government and the House of Representatives passed Law Number 7 of 2021 on Harmonization of Tax Regulations (HPP), which stipulates that the VAT rate will increase to 11% starting April 1, 2022 and 12% by January 1, 2025. VAT is the second largest source of tax revenue after Income Tax. Since taxes form the backbone of the state budget, including for financing development programs, increasing VAT revenue is seen as essential for sustaining national growth (Purnamasari, 2020).

Self-Assessment System

Self Assessment System is a tax mechanism that places full responsibility on taxpayers to register, calculate, pay, and report their own taxes in accordance with applicable regulations. This system relies on voluntary compliance, where taxpayers are expected to fulfill their obligations without direct assessment from tax authorities. Studies have shown that effective implementation of the self-assessment system can reduce tax arrears and increase compliance, ultimately contributing to higher VAT revenue (CHRISTIAN et al., 2022). When taxpayers perceive the system as transparent and fair, they are more likely to comply voluntarily. Therefore, this study hypothesizes that the self-assessment system positively influences VAT revenue through its impact on taxpayer compliance.

VAT Restitution

VAT restitution occurs when the input tax paid exceeds the output tax collected within a specific tax period. According to the KUP Law, this overpayment is the right of the taxpayer and must be returned by the government. Aulia and Windha (2021) also defined VAT restitution as the return of tax overpayments. When conducted promptly and

transparently, VAT restitution can increase taxpayers' trust in the tax system, encourage compliance, and potentially broaden the tax base. On the other hand, some argue that restitution may temporarily reduce VAT revenue due to the refunds issued by the government.

Number of Taxable Person for VAT Purposes (Pengusaha Kena Pajak)

Taxable Entrepreneurs (PKP) are individuals or entities that deliver Taxable Goods (BKP) and/or Taxable Services (JKP), and are therefore subject to VAT obligations. In Indonesia, businesses with a gross annual turnover exceeding IDR 4.8 billion are required to register as PKP. The government has implemented programs to expand the tax base by increasing the number of registered PKP, with the expectation that this will boost VAT revenue.

The rationale is that as more businesses become PKP, more transactions fall within the VAT net, thereby increasing potential tax collection. Several studies suggest a positive correlation between the number of PKP and VAT revenue, especially when accompanied by high levels of compliance. However, the effectiveness of increasing the number of PKP in generating VAT revenue also depends on whether these entrepreneurs fulfill their tax obligations properly. Based on this context, the hypothesis in this study proposes that the number of PKP positively influences VAT revenue.

RESEARCH METHOD

This research uses a quantitative approach with secondary data as the primary source. The study was conducted at the Cirebon Satu Primary Tax Service Office (KPP Pratama Cirebon Satu). Researchers applied a purposive sampling technique to determine the sample, focusing on monthly VAT data collected from December 2020 to 2024. The dataset comprises 49 observations, obtained directly from institutional sources through formal requests to KPP Pratama Cirebon Satu.

The approach applied by researchers is based on previous research using multiple linear regression analysis (CHRISTIAN et al., 2022). This was carried out to determine whether the independent and dependent variables affect each other. The following are some of the experiments conducted by the author using analytical techniques including: (1) Descriptive Statistics were used to summarize the central tendency and variability of the dataset; (2) Normality Test (Kolmogorov-Smirnov Test) were used to assess whether the residuals of the model are normally distributed. Normality is a key assumption in parametric regression analysis (Ghasemi & Zahediasl, 2012); (3) Autocorrelation Test (Durbin-Watson) to detect correlation between residuals across time; (4) Heteroscedasticity Test was carried out to determine whether there was constant variance in the residuals across observations, which is crucial for unbiased regression coefficients; (5) Multicollinearity Testing was conducted by calculating the Variance Inflation Factor (VIF) to detect the presence of high correlations between independent variables, which could distort the regression estimates; and (6) Partial Significance Testing using the t-test was employed to determine the statistical significance of each independent variable's contribution to the dependent variable. To process the data, the analyzer uses test tools, namely SPSS version 26 and Microsoft Excel 365.

According to research (Maulida & Adnan, 2017), the amount of VAT revenue realization each month can be used to calculate value-added tax revenue. Therefore, the following formula can be used to calculate VAT:

$$\frac{\text{This month's VAT amount} - \text{Last month's VAT amount}}{\text{Last month's VAT amount}} \times 100\%$$

One measure of the application of the self-assessment system is the quantity of VAT Periodic Tax Returns submitted by PKP to KPP Pratama Cirebon 1. (Maria Yuliana Postel & J.B Amiranto, 2024) Using as to measure the *Self Assessment System Variable*:

$$\frac{\text{Total SPT Period this month} - \text{Total SPT Period last month}}{\text{Total SPT Period last month}} \times 100\%$$

To measure the Restitution Variable, it can be done with data on the number of restitution per month without the need for calculations as in other variables, this calculation is in accordance with studies that have been conducted (Balighin et al., 2024).

To Measure PKP Variables (Kurnia & Azzahra, 2024) Using the following formula:

$$\frac{\text{Total PKP this month} - \text{Total PKP last month}}{\text{Number of PKP last month}} \times 100\%$$

To guide the analysis, a conceptual framework was developed based on the Theory of Planned Behavior (Ajzen, 1991), which emphasizes that individual behavior is influenced by intention, social norms, and perceived control. The following hypotheses were formulated:

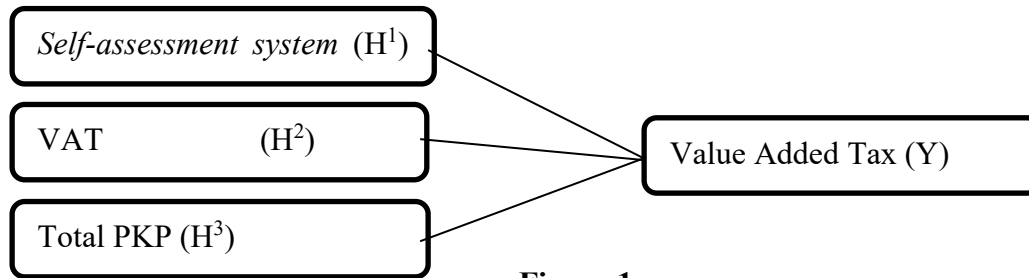


Figure 1.
Framework

H¹: Self Assessment System Affects Value Added Tax Revenue.

H²: VAT Restitution Affects Value Added Tax Revenue.

H³: The number of taxable persons affects value-added tax revenue.

This model connects behavioral theory with fiscal administration by treating taxpayer compliance as a behavioral outcome influenced by systemic and regulatory variables.

RESULTS AND DISCUSSION

Testing Using Descriptive Statistics

Table 2.
Statistical Description Test Results

Descriptive Statistics				
N	Minimum	Maximum	Mean	Std. Deviation

VAT Revenue	48	-0.8929	2.4666	0.108248	0.5049749
Self Assessment System	48	-0.2739	0.1797	0.001343	0.0839282
VAT Restitution	48	5,083,693	9,888,068,996	1,200,042,538.67	2,082,773,496.083
Total PKP	48	0.0017	0.0177	0.007737	0.0027730
Valid N (listwise)	48				

Source: Data processed SPSS IBM 26,2024

Table 2 presents descriptive statistics for all variables, including the minimum, maximum, mean, and standard deviation values. The variables observed in this study are VAT revenue, the self-assessment system, VAT restitution, and the number of Taxable Entrepreneurs (PKP). The average value of VAT revenue is 0.108, with a standard deviation of 0.504, indicating moderate fluctuations in monthly VAT collection. The self-assessment variable also has a relatively small mean and deviation, suggesting consistency over time. However, VAT restitution shows a markedly higher mean value of 1,200,042,538.67 and a large standard deviation of over 2 billion, indicating substantial variability in monthly refunds. This discrepancy in scale between VAT restitution and the other variables highlights the need for normalization or transformation prior to regression analysis, to ensure comparability and avoid biased coefficients. Furthermore, the wide standard deviation in restitution suggests potential outliers or irregular refund behavior, which may affect model accuracy. Descriptive statistics, therefore, not only provide a snapshot of the dataset but also inform the reliability and assumptions of subsequent inferential tests.

Normality Test (Kolmogorov-Smirnov one sample)

Table 3.

Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		48
Normal Parameters ^(a) ^(b)	Mean	0.0000000
	Std. Deviation	1.35127500
Most Extreme Differences	Absolute	0.189
	Positive	0.092
	Negative	-0.189
Test Statistic		0.189
Asymp. Sig. (2-tailed)		0.089 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data processed SPSS IBM 26,2024

The normality test was conducted to determine whether the residuals of the regression model are normally distributed, which is an important assumption in linear regression to ensure the validity of parametric tests such as t-tests and F-tests. Based on the Kolmogorov-Smirnov test results in Table 3, the significance value (Asymp. Sig. 2-tailed) is 0.089, which is greater than the standard alpha level of 0.05. This indicates that the residuals are normally distributed, and the assumption of normality is fulfilled.

Autocorrelation Test (Durbin-Watson)

Table 4.
Autocorrelation Test Results

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	0.501 ^a	0.251	0.200	0.4517870	2.423	

a. Predictors: (Constant), Number of Taxable Persons, Self Assessment System, VAT Restitution

b. Dependent Variable: VAT Revenue

Source: Data processed SPSS IBM 26,2024

The autocorrelation test was conducted using the Durbin-Watson statistic to assess whether there is serial correlation among the residuals of the regression model. The result shows a Durbin-Watson value of 2.423, which is close to the ideal value of 2, indicating no evidence of positive or negative autocorrelation. This confirms that the residuals are independent, fulfilling one of the key assumptions of linear regression and ensuring the reliability of coefficient estimates and hypothesis testing.

Heteroscedasticity Test

Table 5.
Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.013	0.146		0.086	0.932
	Self Assessment System	-2.083	0.590	-0.458	-3.533	0.001
	VAT Restitution	0.000	0.000	0.075	0.564	0.576
	Total PKP	33.385	18.292	0.242	1.825	0.075

a. Dependent Variable: ABS_RES

Source: Data processed SPSS IBM 26,2024

The heteroscedasticity test was performed using a regression of the absolute residuals (ABS_RES) on the independent variables. This approach is based on the Glejser test, which detects whether the variance of residuals is dependent on the predictors. The results show

that the significance values for Self Assessment System ($p = 0.001$), VAT Restitution ($p = 0.576$), and Total PKP ($p = 0.075$) are all above or near the conventional 0.05 threshold. While the Self Assessment System appears statistically significant in this model, this does not imply a causal relationship. Instead, it indicates a potential pattern in the variance of residuals, which might suggest heteroscedasticity. However, given that the overall model does not show strong or consistent significance across predictors, the residuals can be considered to have relatively constant variance, and the model is assumed to meet the homoscedasticity requirement.

Multicollinearity Test

Table 6.
Multicollinearity Test Results

Model			Collinearity Statistics	
			Tolerance	VIF
1	Self Assessment System		0.995	1.005
	VAT Restitution		0.952	1.050
	Total PKP		0.948	1.055

a. Dependent Variable: VAT Revenue

Source: Data processed SPSS IBM 26,2024

To determine whether the independent variables in the regression model show a strong linear relationship, multicollinearity testing was conducted. Since each independent variable has a tolerance value of not less than 0.1 and has a VIF of less than 10, no multicollinearity was found among them. This indicates that the accuracy of the results can be maintained when all three independent variables are used in the regression model simultaneously.

Partial Significance Test (T test)

Table 7.
T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.001	0.195		0.006	0.996
	Self Assessment System	2.402	0.787	0.399	3.051	0.004
	VAT Restitution	-3.284	0.931	-0.309	-2.308	0.026
	Total PKP	25.874	24.411	0.142	1.060	0.295

a. Dependent Variable: VAT Revenue

Source: Data processed SPSS IBM 26,2024

Based on the test results, the self-assessment system variable has a significant and positive effect on VAT revenue, with a t value of 3.051 and a significance value of 0.004 (<0.05). With a t value of -2.308 and a significance value of 0.026 (<0.05), the VAT refund has a negative and significant effect on VAT revenue. By having a t value of 1.060 and a sig value of 0.295 (>0.05), so that the variable number of PKP is determined to have no significant effect.

Discussion

Based on the results of hypothesis testing, VAT Revenue at the Cirebon One Tax Office is influenced by the Self-Assessment System implemented by taxpayers. This can be observed in the hypothesis testing result, which shows a significance value (p-value) of 0.004, indicating that the variable is statistically significant at the 5% level. Therefore, a Self-Assessment System that allows taxpayers to calculate, pay, and report their taxes independently has the potential to improve tax compliance, which in turn may contribute to higher Value Added Tax (VAT) revenue. This mechanism strengthens taxpayer engagement and accountability, which aligns with the Theory of Planned Behavior that highlights perceived behavioral control and intention as predictors of actual behavior.

With increased trust in the tax system, taxpayers are more likely to feel responsible for fulfilling their obligations. A high level of taxpayer compliance is crucial for maximizing tax revenues and ensuring sustainable state income (Aprilia & Bieattant, 2023). This finding is consistent with previous research showing that the implementation of a Self-Assessment System supports improved VAT revenue performance (Purnamasari, 2020; Desmon & Hairudin, 2020; Migang & Wahyuni, 2020). These studies collectively reinforce that taxpayer autonomy, when supported by effective supervision and education, can lead to positive fiscal outcomes.

VAT restitution refers to the government's return of excess VAT payments to taxpayers, as regulated in statutory provisions (Amala & Halimatusadinah, 2023). The results of hypothesis testing indicate a significant negative association between VAT restitution and VAT revenue. This means that an increase in tax refunds is statistically linked to a decrease in net VAT revenue during the same period. Such findings are in line with prior studies (Warih Anjarwi & Kharisma, 2021; Aulia & Windha, 2021; Amala & Halimatusadinah, 2023), which have observed that although restitution upholds taxpayers' rights and transparency, it can create temporary reductions in revenue collection figures. Thus, while VAT restitution is a necessary administrative mechanism to build trust and fairness, it also presents a challenge in maintaining short-term revenue levels.

Based on statistical test results, the number of Taxable Entrepreneurs (PKP) does not have a significant impact on VAT revenue at the Cirebon One Tax Office, as indicated by a significance value of 0.295, which exceeds the 0.05 threshold. Several potential explanations may underlie this result. According to Asiah et al. (2023), many entrepreneurs in Indonesia remain unregistered or fail to fulfill their tax obligations, which limits the effectiveness of PKP growth as a determinant of revenue. Sinambela and Rahmawati (2019) further suggest that some registered PKPs may engage tax consultants to minimize their payable tax, thus weakening the expected correlation. Another explanation is the lack of adequate understanding among PKPs regarding tax obligations, which can result in inaccurate or underreported declarations due to fear of reduced income. This finding supports the conclusions of Riftingasari (2023) and Ariyudi et al. (2025), which emphasize that without

adequate enforcement and education, the number of registered PKPs alone cannot guarantee improved VAT collection.

Overall, these results underline the importance of both taxpayer capacity and administrative policy. While systems such as self-assessment and restitution are fundamental pillars of modern tax administration, their effectiveness is contingent upon proper implementation, taxpayer understanding, and enforcement consistency. Additionally, increasing the number of registered PKPs must be followed by initiatives that promote compliance, such as public education, audits, and incentive structures. These insights are critical in refining fiscal strategies and optimizing VAT revenue in regional tax offices.

CONCLUSION

Overall, this study finds that VAT restitution has a short-term negative impact on VAT revenue due to the nature of government tax refunds. However, efficient and transparent restitution processes may enhance taxpayer trust, which could lead to increased compliance and higher long-term revenue (OECD, 2022). In contrast, the self-assessment system is shown to have a positive and direct influence on VAT revenue by promoting voluntary compliance among taxpayers. Although the number of registered VAT taxpayers (PKP) theoretically has the potential to increase revenue, this study finds no statistically significant effect. This may be due to persistent issues such as low compliance levels, limited tax literacy, and the strategic use of tax consultants to reduce declared obligations (Asiah et al., 2023; Sinambela & Rahmawati, 2019). Therefore, the government should strengthen the self-assessment system not only through enforcement but also by providing continuous education, digital support, and assistance to taxpayers. Restitution procedures should be evaluated to ensure they are both fair and administratively efficient, reinforcing trust without compromising state revenue (OECD, 2021). Future research is encouraged to broaden the scope geographically and temporally to enhance generalizability. A mixed-method approach combining quantitative data with qualitative insights from taxpayer interviews may also provide a deeper understanding of behavioral factors influencing compliance.

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