

ABSTRACT

The purpose of this research is to show in the reaction of tax planning which related to Value Added Tax (VAT) administrations. The theory was used on the research is Technology Acceptance Model (TAM) theory. The population is an individual tax payer approved as a taxable entrepreneur has registered at KPP Pratama Palembang Ilir Barat with the calculate of population as 100 respondents. The research technical analyze is multiple linear regression to show the system of application e-tax invoice take effect with Value Added Tax (VAT) planning. The result of this research is show the implementation e-tax invoice system had influence with Value Added Tax (VAT) planning.

Keywords: implementation e-tax invoice, tax planning Value Added Tax (VAT)