

ABSTRACT

This study aims to test whether management perceptions of the superiority of e-SPT application of VAT and e-Billing have an effect on tax compliance. The population in this study is the taxpayer of the bodies registered in KPP Madya Palembang. The sample is determined by using convenience sampling method with the number of samples as many as 100 taxpayers entities registered in KPP Madya Palembang. Data collection method used is to spread the questionnaire. Hypothesis testing using multiple linear regression analysis method with the help of SPSS program version 21. The result of the research shows that management's perception of the superiority of VAT e-SPT implementation does not affect the taxpayer's compliance, while the management's perception on the superiority of e-billing application has a positive effect on corporate taxpayer compliance.

Keywords: perception, e-SPT PPN, e-Billing, tax compliance