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**Analisis Restitusi Pajak Pertambahan Nilai terhadap Penerimaan Pajak  
Pertambahan Nilai pada Kantor Pelayanan Pajak Pratama Payakumbuh**

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**ABSTRACT**

This study aims to determine the composition of the Restitution of Value Added Tax on the Value Added Tax Receipts Tax Office Primary in Payakumbuh , as well as the process of Restitution Tax on the Tax Office Primary Payakumbuh . This research type is descriptive research with quantitative and qualitative analysis . Data was collected by interviewing staff in the examination section Tax Office Primary Payakumbuh , and collect data with documentation , this data be percentage . Data were analyzed by comparing data from interviews with the percentage . The results showed Restitution reduce the tax receiver , but does not affect significantly the Value Added Tax Receipts Tax Office Primary Payakumbuh .

**Keywords: Value added tax, restitution, composition ,process**