

## ABSTRACT

**ALEF RASYIDI PABABBARI.** Veterinary Practice of Value Added Tax on Agricultural, Plantation and Forestry (Case Study of KPP Pratama Makassar Utara) **(guided by Muhammad Su'un, and Syamsuri Rahim).**

This research was conducted with the aim to know the practice of tax evasion value added at KPP Pratama Makassar Utara

This study uses primary and secondary data. Primary data through direct interviews with employees and taxpayers. Secondary data through the collection of documents that are closely related to this writing. Methods of data collection through interviews and document collection, and then the data were analyzed using descriptive analysis. Interviews and data collection were conducted from August to September 2017.

The result of this research is the practice of embezzling of Value Added Tax on Agricultural, Plantation and Forestry Activities conducted by taxpayers at every level of trade distribution.

**Keyword** : *Value Added Tax, Agricultural goods, plantation and forestry, and embezzlement of value added tax.*