

“ANALISIS PROSEDUR LAPORAN PAJAK PERTAMBAHAN NILAI (PPN) DI PT BERHASIL INDONESIA GEMILANG”

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ABSTRACT

This study aims to describe and analyze procedures for reporting value added tax of PT. Berhasil Indonesia Gemilang is in accordance with the taxation law, Law Number 42 of 2009.

The research method used is a qualitative descriptive analysis method. The results show that the value added tax reporting procedure at PT. Berhasil Indonesia Gemilang in 2014 and 2015 has not complied with the reporting procedure, namely the reported party is empty (0) and the date of reporting was carried out in 2016. However, in 2016 PT. Berhasil Indonesia Gemilang performs reporting procedures correctly. Due to mistakes in 2014 and 2015 PT. Berhasil Indonesia Gemilang received a tax sanction in the form of an examination. Sanctions obtained by PT. Berhasil Indonesia Gemilang can be forgiven by utilizing the tax amnesty program in the first phase held by the government.

Keywords: *Tax, Tax Reporting, Value Added Tax*

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I. INTRODUCTION

In running the government and development in Indonesia, the government requires significant funds. These funds are collected from all potential resources owned by the country, both in the form of natural resource wealth and contributions from the public. One form of contribution from the people to the state is the payment of taxes. The contribution of tax payments to state revenue is expected to increase year by year, in line with the decreasing reserves of oil and natural gas and the fluctuating prices of oil and gas in the global market.

Tax payments to the state are made by taxpayers. A taxpayer is an individual or entity, including tax payers, tax withholders, and tax collectors, who have tax rights and obligations in accordance with statutory regulations. To maximize the contribution of tax revenue, since 1984, the tax collection system in Indonesia has adopted the self-assessment system. The self-assessment system is a tax collection system that gives full authority to taxpayers to calculate, determine, deposit, and report the amount of their tax liabilities. Adequate knowledge in applying the self-assessment system in Indonesia is one of the requirements that taxpayers must have in order to fulfill their tax obligations correctly. Therefore, taxpayers must understand what rights and obligations they have in fulfilling their tax duties, so that it can be determined whether their tax obligations have been carried out correctly.

One type of tax paid by taxpayers to the state is Value Added Tax (VAT). VAT is a tax on the consumption of goods and services in customs areas that is imposed incrementally at each stage of production and distribution. The subject of VAT is the Taxable Entrepreneur (PKP). PKP is an entrepreneur who conducts the delivery of taxable goods (BKP) and/or taxable services (JKP) subject to tax under the Value Added Tax Law, excluding small businesses whose limits are set by the Minister of Finance Regulation, except for small businesses that choose to be appointed as Taxable Entrepreneurs.

PT. Berhasil Indonesia Gemilang is one of the corporate taxpayers that has been appointed as a Taxable Entrepreneur (PKP) operating in the asphalt production industry. As a PKP, PT. Berhasil Indonesia Gemilang is obligated to collect the taxes owed, deposit the Value Added Tax that still needs to be paid when the output tax exceeds the input tax that can be credited, as well as deposit the luxury goods tax owed, and report the tax calculation in accordance with VAT regulations. To avoid tax penalties in the form of fines or warnings, PT. Berhasil Indonesia Gemilang needs to pay attention to these obligations. Therefore, based on the background above, the research questions are:

- A. What is the procedure for reporting the Value Added Tax of PT. Berhasil Indonesia Gemilang?
- B. Has the Value Added Tax reporting procedure of PT. Berhasil Indonesia Gemilang complied with the VAT Law No. 42 of 2009?

II. LITERATUR RIVIEW

Definition of Procedure

According to Mulyadi (2016), a procedure is a clerical activity that usually involves several people from one or more departments, designed to ensure consistent handling of repetitive company transactions. Evita P. Purnamasari (2015) defines procedure as a detailed work procedure for all employees to perform their tasks efficiently in line with the mission, vision, and goals of an organization, agency, or company.

Characteristics of Procedure

Mulyadi (2016) states that procedures have several characteristics, including:

1. Procedures help achieve organizational goals by involving multiple people in operational activities.
2. Procedures enable better supervision and minimize costs because activities are carried out according to established procedures.
3. Procedures follow logical and simple sequences, ensuring activities are performed consistently.
4. Procedures define decisions and responsibilities, where leadership decisions must be carried out by subordinates according to their roles.

Benefits of Procedure

Mulyadi (2010:5) mentions the following benefits of procedures:

1. Facilitate planning future activities, especially when past procedures were unsuccessful in meeting goals.
2. Turn repetitive tasks into routine activities, allowing employees to focus on their specific duties.

Types of Procedures

According to Rasto (2015:50), based on their objectives, procedures can be classified into two types:

1. **Primary Procedures:** These streamline daily tasks, such as ordering, billing, and purchasing procedures.
2. **Secondary Procedures:** These support the primary procedures, such as correspondence, telephone services, and archiving.

Goals of Procedure

Rasto (2015:50) outlines the goals of office procedures:

1. Ensure smooth flow of information.

2. Prevent fraud.
3. Provide proper control limits.
4. Integrate systems and procedures for efficiency.
5. Ensure timely and accurate information for managers and supervisors.
6. Be cost-effective and support employee performance.

Definition of Value Added Tax (VAT)

VAT is a tax on the consumption of goods and services. It is an indirect tax because it is collected by businesses (taxable entrepreneurs) rather than directly from consumers. VAT is charged at each stage of the production and distribution process. In Indonesia, the standard VAT rate is 10%, though exceptions apply to certain sectors.

Opinions on VAT Definition:

1. Sukrisno Agoes (2004) defines VAT as a tax on the consumption of goods and services, collected by VAT-registered businesses (PKP).
2. J.S. Purnamasari (2007) explains VAT as a tax imposed on the added value at every stage of production and distribution.

Types of VAT

VAT can be categorized into several types, including:

1. Output VAT
Collected by PKP on the sale of goods and services to consumers.
2. Input VAT
Paid by PKP on the purchase of goods or services used for business activities, which can be credited against output VAT.
3. Export VAT
Imposed on exported goods and services, usually at a zero-rate.
4. Import VAT
Paid by importers on imported goods.
5. VAT on Certain Goods and Services
Some essential goods and services, like basic needs and health services, may be exempt from VAT.
6. VAT on Government Transactions
Imposed on goods and services provided by the government, although public services may be exempt or taxed at a lower rate.
7. Digital VAT
Imposed on online transactions, aligning with the digital economy.
8. VAT Adjustments
VAT rates may be adjusted for certain goods or services, such as higher rates for luxury goods and lower rates for essential goods.

III. RESEARCH METHOD

Population refers to a general area that consists of subjects or objects with specific characteristics. The population in this research is the VAT Periodic Notification Letter (Surat Pemberitahuan Masa PPN). A sample is a subset of the population that is examined and can represent the population accurately.

The data used in this research consists of qualitative data in the form of interviews and company profile documents. Additionally, this research also uses quantitative data, including sales and purchase data presented in the VAT Periodic Tax Return (SPT Masa PPN). The sources of the data are primary and secondary data. To collect data, the researcher employed the following techniques:

1. Interviews: Conducting direct interviews with the tax accounting department at PT. Berhasil Indonesia Gemilang.
2. Library Study: Collecting data from books related to Value Added Tax (PPN).

The data analysis method used in this research is qualitative descriptive analysis. This method is employed to describe or analyze the research findings without aiming to make broader conclusions. This study analyzes the VAT reporting at PT. Berhasil Indonesia Gemilang based on the Value Added Tax Law No. 42 of 2009, which includes tax objects, tax subjects, tax rates, tax base, VAT calculation methods, VAT due dates, crediting mechanisms, and VAT collectors, which will then be reported in the form of periodic tax returns using a descriptive analysis tool to reflect the company's actual situation for drawing conclusions.

IV. RESULTS AND DISCUSSION

VAT Reporting at PT. Berhasil Indonesia Gemilang

Based on the data analysis, the VAT reporting of PT. Berhasil Indonesia Gemilang for the years 2014 and 2015 showed non-compliance with the applicable tax regulations. Despite having significant sales turnover in both years, the VAT reporting was recorded as zero (0), meaning the company failed to report VAT or did not fulfill its tax obligations correctly.

- 2014: PT. Berhasil Indonesia Gemilang reported a zero VAT despite a sales turnover of IDR 11.8 billion and purchases amounting to IDR 3 billion.
- 2015: In the following year, the sales turnover of PT. Berhasil Indonesia Gemilang increased to IDR 29 billion with purchases of IDR 13 billion, but VAT reporting was again recorded as zero.
- 2016: In 2016, the company showed some improvement. Although VAT reports were still recorded as zero in January and February, with delays, the company began to report VAT Periodic Tax Returns correctly in the following months in accordance with the applicable regulations.

Causes of VAT Reporting Non-compliance

Based on interviews conducted with the tax accounting department at PT. Berhasil Indonesia Gemilang, the main cause of the non-compliance in VAT reporting in 2014 and 2015 was a lack of understanding of tax procedures, particularly regarding Value Added Tax. Several factors contributing to the non-compliance include:

- Lack of Understanding of Tax Subjects and Objects: The company did not fully understand who the tax subjects and objects subject to VAT were.
- Errors in VAT Calculation: The company did not have an adequate system to calculate and report VAT correctly.
- Ineffective Tax Credit Mechanism: The company did not properly understand the mechanism for input and output tax credits, which should be used to reduce VAT liabilities.

Nevertheless, in 2016, PT. Berhasil Indonesia Gemilang made efforts to improve VAT reporting by submitting more accurate Periodic Tax Returns, although there were still delays at the beginning of the year.

Factors Influencing VAT Reporting Non-compliance

Based on the analysis, several factors influenced the non-compliance in VAT reporting at PT. Berhasil Indonesia Gemilang:

1. **Lack of Understanding of Tax Regulations:** The main factor causing the non-compliance was a lack of in-depth understanding of tax provisions, especially regarding VAT. The responsible personnel in the company's tax department did not fully understand their obligations in VAT reporting, such as identifying the tax subjects, taxable objects, and the correct calculation and reporting methods.
2. **Inadequate Accounting and Tax System:** PT. Berhasil Indonesia Gemilang also lacked a proper accounting and tax system to support accurate reporting. This caused difficulties in monitoring tax obligations and resulted in errors in submitting the VAT Periodic Tax Return.
3. **Delays in VAT Periodic Tax Return Reporting:** The delays in reporting the VAT Periodic Tax Returns in January and February 2016 reflected the company's failure to meet the deadlines set by the tax authorities, which could potentially lead to administrative penalties.

Value Added Tax Calculation Method

The VAT calculation procedure is regulated in Law No. 42 of 2009, Article 8A, where the VAT due is calculated by multiplying the tax rate with the Tax Base.

The calculation of VAT for PT. Berhasil Indonesia Gemilang is 10% x the selling price, or (10% x IDR 1,050,000) for cement products and (10% x IDR 1,200,000) for non-cement products. The result of multiplying the tax rate percentage and the selling price must be deducted, collected, and deposited by PT. Berhasil Indonesia Gemilang to the state treasury. The VAT amount that must be deducted, collected, and deposited by PT. Berhasil Indonesia Gemilang from its product sales is IDR 105,000 for cement products and IDR 120,000 for non-cement products.

V. CONCLUSION

Based on the research findings and discussion presented above, the conclusion that can be drawn from this study is that the Value Added Tax reporting at PT. Berhasil Indonesia Gemilang did not fully comply with VAT procedures. However, PT. Berhasil Indonesia Gemilang has started to align its VAT reporting with the procedures established in Law No. 42 of 2009.

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