

ANALYSIS VALUE ADDED TAX INVOICE ON CORPORATE TAX PAYER FOR VALUE ADDED TAX CALCULATION

(Case Study on CV. Jaya Abadi periods of 2016-2017)

MINOR THESIS

**Submitted for Bachelor Examination at Faculty of Administrative Science
Brawijaya University**

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FACULTY OF ADMINISTRATIVE SCIENCE
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STUDY PROGRAM OF BUSINESS ADMINISTRATIVE SCIENCE
FINANCIAL CONCENTRATION
MALANG
2017**

VALIDATION SHEET

It had been defended in front of the Board of Undergraduate Thesis Examiners,
Faculty of Administrative Science Brawijay University on:

Day : Monday

Date : February 28, 2018

Jam : 11.00

Undergraduate Thesis Of : Sidni Ilmaya

Judul : ANALYSIS VALUE ADDED TAX INVOICE ON
CORPORATE TAX PAYER FOR VALUE ADDED
TAX CALCULATION (Case Study on CV. Jaya Abadi
periods of 2016-2017)

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Summary

My name is Sidni Ilmaya, currently I studying in Brawijaya University of Business Administration. My Cumulative GPA was 3,27. I'm specializing in finance management batc of 2013.

I'm humble person and easily adapts to any condition. I'm a curious person who loves new challenges. Have a high passion business, professional finance, and writing. I always learn from every process that I thought to reach my goal. I have a strong motivation and commitment for every decision that I take.

My skills : Leadership skills, communication skills, finance skills, team work, microsoft office, native Indonesia.

Educational Background

Formal

- **2001 – 2007**
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- **2007 – 2010**
SMPN 4 Kota Sidoarjo
- **2010 – 2013**
SMAN 3 Kota Sidoarjo
- **2013 – Present**
Business Administration – Universitas Brawijaya

Non Formal

- **2002-2004**
Lembaga Kurikulum Kumon
- **2012-2013**
Lembaga Bimbingan Belajar Ganesha Operation

Organizational and Working Experience

- **September 2010 – March 2012**
MPK (Majelis Perwakilan Kelas)
- **2016**
Tax Office Internship at Kantor Pelayanan Pajak Pratama Sidoarjo Utara

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The researcher is grateful to Allah SWT who has mercy and blessing, so that, the researcher could finish the undergraduate thesis arrangement entitled **“ANALYSIS VALUE ADDED TAX INVOICE ON CORPORATE TAX PAYER FOR VALUE ADDED TAX CALCULATION (Case Study On CV. Jaya Abadi periods of 2016-2017)”**. This undergraduate thesis was written as requirement to obtain a bachelor’s degree of Business Administrative Science in the Faculty of Administrative Science Brawijaya University Malang.

The researcher realizes that the arrangement of this undergraduate thesis would not be finished without the help and encouragement from various parties, therefore, on this occasion the researcher grateful to the honorable:

1. Prof. Dr. Bambang Supriyono, MS. as Dean of Faculty of Administrative Science Brawijaya University;
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15. For Babi Kampus group, thank you all are always entertaining though a little annoying.

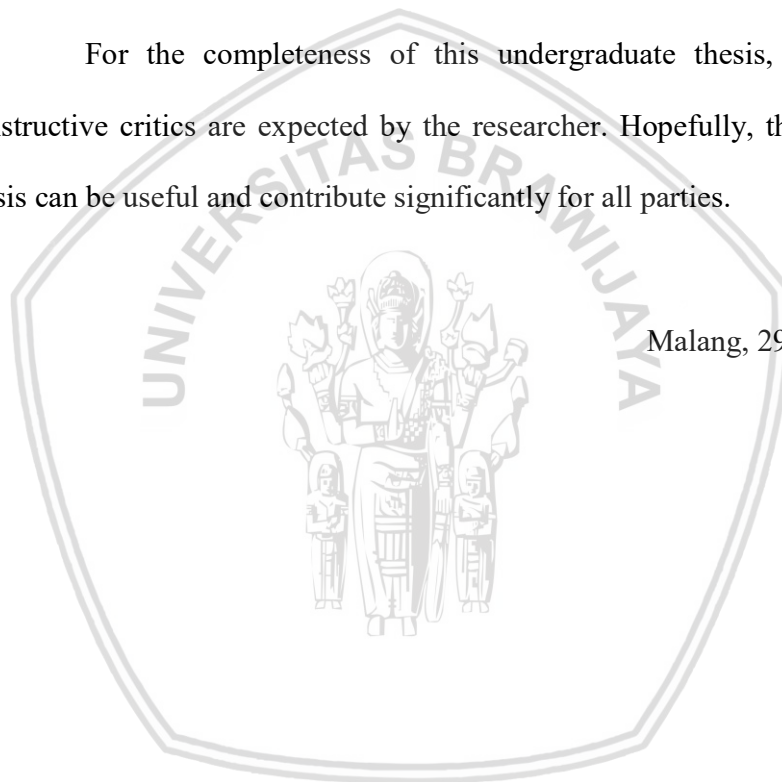
16. K class students 2013 of Business Administrative Science Study Program who always support the researcher;

17. All parties who always support the researcher.

For the completeness of this undergraduate thesis, suggestions and constructive critics are expected by the researcher. Hopefully, this undergraduate thesis can be useful and contribute significantly for all parties.

Malang, 29 Desember, 2017

The Researcher



RINGKASAN

Sidni Ilmaya , 2017, ANALYSIS OF CALULATION VALUE ADDED TAX (VAT) CORPORATE TAX PAYER ON VALUE ADDED TAX INVOICE (Study On CV. Jaya Abadi). Dr. Dra. Siti Ragil Handayani, M.SI. Hal 100+.

Pajak adalah kegiatan wajib mengumpulkan dari pendapatan masyarakat di seluruh Indonesia, sifat pajak dipaksa karena suatu kewajiban. Indonesia mendapatkan sebagian besar dana dari pajak. Hasil penagihan terbesar Pajak yaitu Pajak Penghasilan yang kedua adalah Pajak Pertambahan Nilai. Penulis membahas tentang Pajak Pertambahan Nilai, karena pembahasannya berkaitan dengan usaha atau badan/instansi yang berkewajiban untuk melaporkan kegiatan transaksi dalam bentuk Surat Pemberitahuan dengan Faktur Pajak.

Penelitian ini menggunakan pendekatan studi kasus dengan tipe deskriptif pendekatan kuantitatif, dengan fokus penelitiannya adalah Penghitungan penyaluran Pajak PPN pada CV. Jaya Abadi, Kewajiban pemasok untuk membuat Identifikasi Wajib Pajak bagi mereka yang belum memilikinya, Apakah ada keterlambatan dalam membayar PPN (Pajak Pertambahan Nilai) dan melaporkan faktur.. Lokasi penelitian adalah CV. Jaya Abadi dan alamat lokasinya adalah Perum TNI AL Blok A2 no 4 a Sidoarjo, Jawa Timur. Dapatkan data dengan data primer dan data sekunder dengan teknik wawancara, dokumentasi dan observasi.

Hasil penelitian ini adalah: Perhitungan pada versi Kantor Pajak tidak terdaftar karena hambatan dalam penelitian yaitu kurangnya karyawan di kantor untuk membantu penulis memberikan versi perhitungan. Jadi perusahaan CV. Jaya Abadi memberikan versi perhitungannya sendiri terhadap penulis. Faktur Pajak Masukan dan Faktur Pajak Keluaran dari CV. Jaya Abadi dapat dikonfirmasi sudah terdaftar di Kantor Pelayanan Pajak. Ada beberapa Faktur Pajak Keluaran dan Faktur Pajak Masukan masih dalam bulan-bulan tertentu yang tidak dilaporkan ke Kantor Pelayanan Pajak. Kemudian Pengusaha Kena Pajak atau Supplier yang tidak memiliki Nomor Pokok Wajib Pajak atau NPWP (Wajib Pajak) wajib mendaftarkan diri untuk terdaftar dalam daftar Kantor Pelayanan Pajak sebagai Pengusaha Kena Pajak daerah sekitarnya. karena akan timbul masalah dikemudian hari yang di bahas oleh fiskus atau pegawai kantor pajak nantinya jika para supplier tidak memiliki Nomor Pokok wajib Pajak

SUMMARY

Sidni Ilmaya , 2017, ANALYSIS OF CALCULATION VALUE ADDED TAX (VAT) CORPORATE TAX PAYER ON VALUE ADDED TAX INVOICE (Study On CV. Jaya Abadi). Dr. Dra. Siti Ragil Handayani, M.SI. Page 100+.

Tax is the obligatory activity of collecting from the income of the society throughout Indonesia, the nature of the tax is forced by an obligation. Indonesia gets the most funds from taxes. The first largest collection result of the Second Income Tax is Value Added Tax. The author discusses about Value Added Tax, as the discussion relates to a business or an agency that is obliged to report transaction activity in the form of Notification Letter with Tax Invoice.

This research use case study approach with the type of descriptive approach quantitative, with focus of the research are Calculation VAT Tax Invoice dockage on CV. Jaya Abadi, The Obligation of the supplier to make the Taxpayer Identification for those who do not already have, Whether or not there is a delay in paying VAT (Value Added Tax) and reporting the invoice. The research location is CV. Jaya Abadi and the location address is Perum TNI AL Blok A2 no 4 a Sidoarjo, East Java. Obtain the data with primary data and secondary data with interview technique, documentation and observation.

The results of this study are: Calculations on the version of the Tax Office are not listed because of the obstacles in the research ie the lack of employees in the office to help the authors provide a calculation version. So the company CV. Jaya Abadi gave his own version of the calculations on the author. Each supplier must have Tax ID Number or in Indonesia language is Nomor Pokok Wajib Pajak, when suppliers have no Tax ID Number will the impact future. This phenomenon is commonly called the phenomenon of iceberg, which means sometimes tax officials or tax authorities or tax collectors let this problem drag on and will be collected taxpayer errors at the end of the year calculation and the taxpayers will receive a letter from the tax service office for negligence taxpayers who neglect as duties of the taxpayer.

ACKNOWLEDGMENTS

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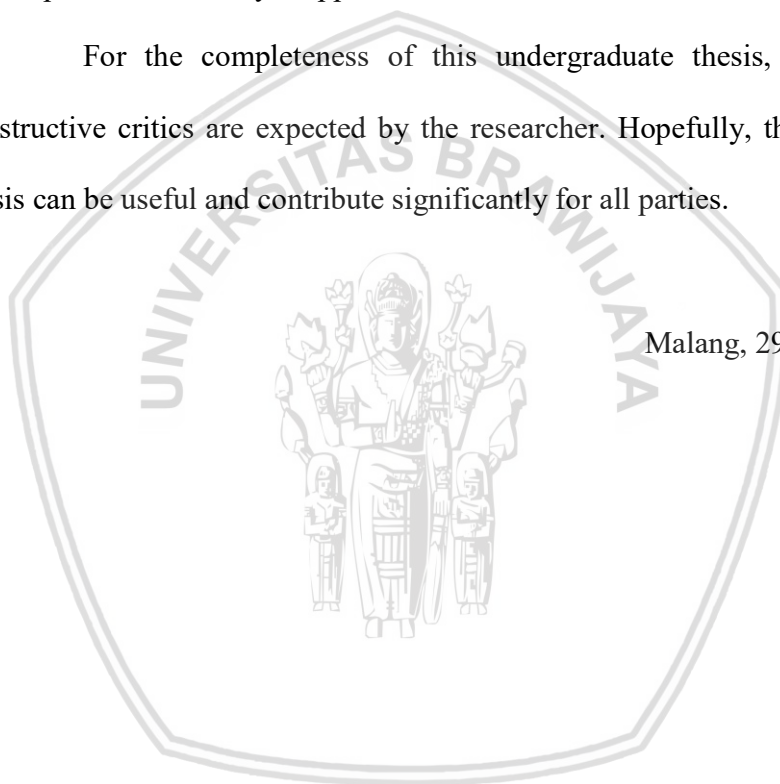


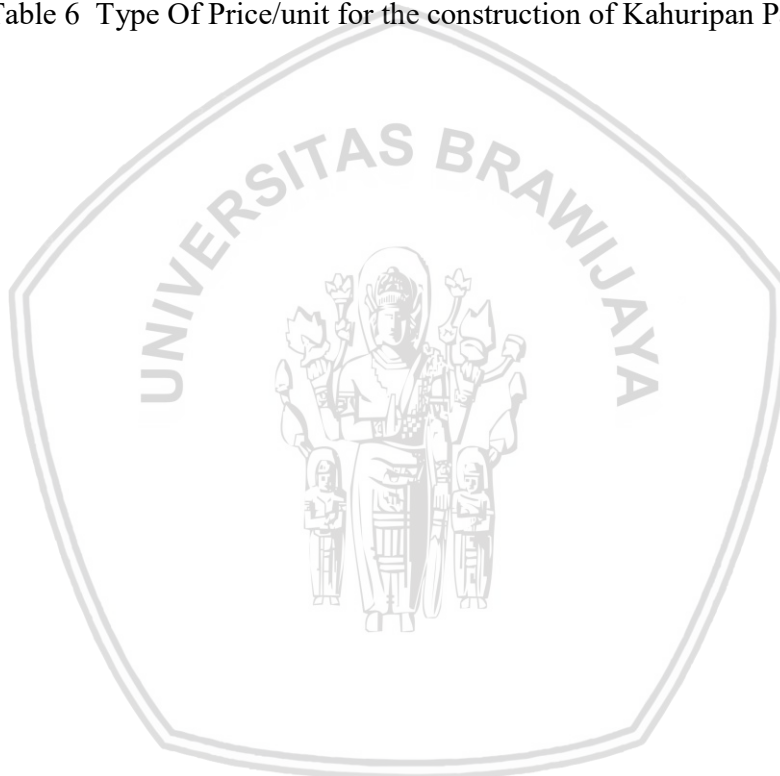
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CHAPTER I

INTRODUCTION

A. Background of the Study

Indonesia is a developing country and to develop or bring forward this country requires funds in advance to fulfill the needs of our country. Indonesian state to get the most money from the public, namely taxes. Obediently or discipline the people of Indonesia to pay the tax, then the tax funds from the public could help this country more modern. Acquisition of our state funds is tax contribution, because one of the income opinions of the state is tax.

The implementation of government financial, to the public services, and the implementation of national development is increasing, then the government funds from the tax sector, 75% Government financing comes from Tax Sector (State Budget, 2016). Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (STLG) or abbreviated as VAT and STLG are taxes imposed on domestic consumption (within customs areas), both consumption of goods and consumption of services. Therefore, goods not consumed in customs areas (exported), are taxed at a rate of 0% (zero percent). On the other hand, the import of goods is subject to the same tax as the production of domestic goods. Considering economic, social and cultural conditions, not all types of goods and services are tax. Taxes, according to the Law of the Republic of Indonesia Number 28 Year 2007, is a compulsory tax for individual indebted countries or

councils tend to be limited by law, with no direct rewards and made to the needs of the state for the greatest prosperity of the people. Because that tax itself is tax commitment from people to people. So the welfare of Indonesian society is the responsibility of the government.

Tax payer is personal individual or board, include tax payment, tax cut, and tax collector, which has the tax right and obligation in accordance with stipulation of tax regulation (KUP article 1, 2007:2). From the researcher taxpayer was clear statement called "taxpayer" must pay the tax as a good people and obedient. Board is a group of people and/or asset which is unity whether they are doing business or not includes incorporated company, limited partnership, other partnership, state-owned enterprises or regional owned enterprises which go by the name firm, syndicate, cooperation, pension fund, alliance, group, institution, mass organization, social politic organization, or other organization, foundation and other board forms including collective investment contract and permanent establishment (KUP article 1, 2007:3).

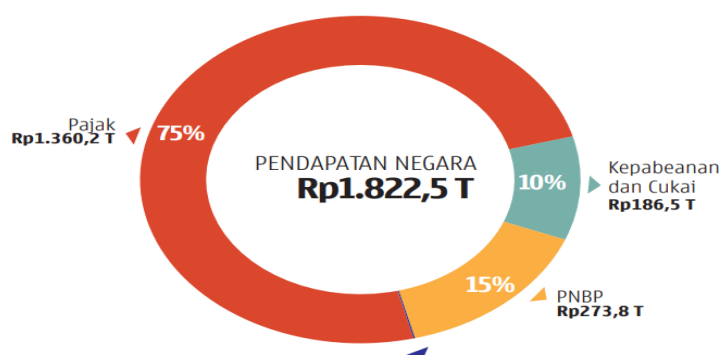


Figure 1.1 State Budget Indonesia Periods 2016

Source: APBN PDF 2016

On the picture above explains that most of the state income tax in the amount of RP. 1,360.2 T. State Revenue Targets rose by Rp60.9 T from State Budget Tax 2015 or grew by 3.5%. The increase was mainly due to increased tax revenues of Rp57.4 T and commodity prices caused revenues sourced from the natural resources decreased from the target of State Budget Tax 2015.

“Domestic Tax consists of several types of taxes. Based on the collection institute, taxes can be classified into two types, namely the Central Tax and Regional Taxes” (Mardiasmo, 2011:6). Central Tax is the tax imposed by the central government. Local Tax is a tax imposed by a local government consisting of provincial tax and district / city tax to provide an overview of domestic tax revenues, the following data table shows the Realization of State Revenues from the Tax Sector in the period 2013-2015.

Table 1.1 Realization of State Revenues from the Tax Sector in the period 2013-2015. (Miliar Rupiah)

Domestic Tax Receipt	2013	2014	2015
Income Tax	538.760	591.621	679.370,1
Value Added Tax	423.708	518.879	576.469,2
Land and Building Tax	27.344	25.541	26.689,9
Tax on Acquisition of Land and Building	-	-	-
Excise	104.730	114.284	145.739,9
Other Tax	5.402	5.980	11.729,5
Total	1.099.944	1.256.305	1.439.998,6

Source: Kementrian Keuangan, 2015

On VAT collective mechanism, according to Waluyo (2011:10) before The Taxable Goods or Taxable Services is consumed in customers' level, VAT has collected each production or distribution path. VAT imposition on the value added of taxable goods (TG) or taxable services (TS) which is submitted by taxable entrepreneur/taxable businessman. The amount of tax payable on added value there are 3 methods namely addition method, subtraction method and credit method. According to Diaz Priantara (2013:422) VAT collective mechanism is charged with added value in each production chain, operation and distribution.

A tax invoice is a proof of pick up tax made by a Taxable Entrepreneur for VAT purposes that delivers Taxable Goods or the delivery of Taxable Services or tax evidences due to the import of Taxable Goods used by the Directorate General of Customs and Excise Sambdo (2015:248). Keep in mind, a Tax Invoice must be made by a Taxable Entrepreneur for any delivery of Taxable Materials and or Taxable Services.

Responsibility of obligatory tax board or company to tax has appointed by Financial Ministry such as tax, consequently the company in tax office must responsible to pay the tax' bill. By the KUP laws' stipulation of tax subject board or company to pay tax which has been stipulated by our government of the country, so at least Tax subject board does the tax payment according to applicable laws.

Tax return is happened because society has the needs to get benefit from investment, educated people, field, etc. If they avoid tax, they will be freed

from tax but the benefit will be given by other people. This thing is important to look forward to by looking tax payment from law perspective, except for the outrage itself, but from economical perspective such as: whether it's a free from another off. If they don't pay with their way, they will not be responsible and there will be problems to be fixed.

In this thesis, the discussion about "Value-Added Tax" is often called PPN by Indonesian people. Value-added Tax is a tax which is added for every added value of things or services over its distribution from producer to customer. (Article 1 Number 14 and 15 Law Number 42 Year 2009 on the Third Amendment of Law Number 8 Year 1983).

A Value Added Tax (VAT) is a kind of consumption tax which is placed in each product added in production stage and the last sale. As it has been explained that Value Added Tax is charged only with the added value and collected several times in the company chain. Added value itself appears because production factor of company is being used while preparing, producing, distributing, and selling things or giving services to all customers (Waluyo, 2015: 9).

Along with Reformation Program of National Tax in 1983 which is named by Regulation Laws of Tax Selling 1951 is changed by UU Number 8 Year 1983 which is named by Value Added Tax 1984. This tax is included in Non-Cumulative Multi-Stage group (Sambodo, 2015:230). Non-cumulative characteristics of VAT are on its collective mechanism charged to Value Added from Taxable Goods and Services. In its journey, in the last 1994 was declared

in UU Number 11 Year 1994 about the change of UU Number 8 Year 1983 about Value Added Tax of Goods and Services Value and Selling Tax for Luxurious Things which started since 1st January 1995 and has changed by UU Number 42 Year 2009 which started since 1st April 2010 (Sambodo, 2015 : 230).

In order to reach tax balance among high-salary society, also to control unproductive consumption pattern in society, so upon submission, or imported sophisticated goods, besides it is being subjected to Value Added Tax, it is also being subjected to Sophisticated Sales Tax (Waluyo, 2015: 9). The existence of Sophisticated Sales Tax is to minimize the society with high salaries unproductive consumption patterns.

CV Jaya Abadi (JAB) build in 2015, this company activity are development of housing and in various areas of services, including construction services (Contractor), general trading (Supplier) which has a high commitment as a partner of choice trustworthy and reliable by consumers and all forms of organization or company (customer). The office is located Perum TNI AL Blok A2 no 4 a Sidoarjo, Jawa Timur and branch company is located Jln Mawar 5 Batu, Jawa Timur.

The things that author in this thesis is important because writer review how the tax subject pay VAT and understand the data input process of taxpayer which is listed in tax office by tax employee. Moreover, it is to provide five types of information to taxpayer especially the board of taxpayer, reader and those who needs the information.

An interesting phenomenon for researchers when doing research that there are some problems about Value Added Tax reporting. Some tax invoices are still late to report and being of suppliers who still do not have Taxpayer Tax Number or Yellow Card, therefore according to background which is explained above, the researcher is interested to discuss the thesis entitled “ANALYSIS VALUE ADDED TAX INVOICE ON CORPORATE TAX PAYER FOR VALUE ADDED TAX CALCULATION (Case Study on CV. Jaya Abadi Periods Of 2016-2017)”.

B. Research Problem

Based on the background above, the problem formulation is as follows:

1. How does CV. Jaya Abadi fulfill the Tax Invoice ?
2. How does CV. Jaya Abadi calculate its Value Added Taxes ?
3. How does CV. Jaya Abadi pay mainly on Value Added Tax to Fiskus?

C. Research Purpose

1. To know and analysis CV. Jaya Abadi to fulfill the Tax Invoice.
2. To know and analysis CV. Jaya Abadi to calculate its Value Added Tax.
3. To know CV. Jaya Abadi pay mainl Value Added Tax to Fiskus

D. Research Contribution

This research is expected to give contribution to:

1. Academic Aspect

This thesis research is expected to be able to add the knowledge in tax board, especially to VAT tax subject board. So that it can be used as information tools and comparison with the similar research later in the future.

2. Practical Contribution

It is expected to act as information and evaluation tools in doing tax subject board for VAT by knowing tax payment especially VAT.

E. Systematic Discussion

This systematic discussion will be explained about the content or essence in this writing. The following details are as follows:

CHAPTER I: INTRODUCTION

This chapter briefly explained about problems formulation consisting of background, problems formulation, research purpose, research contribution, and systematic discussion.

CHAPTER II: LITERATURE REVIEW

This chapter explains about documents which are used as theoretical basis in problem solving. Theories which is linked with the materials and will be explained such as mechanism of VAT collection, calculation on VAT on board or company and understand for Tax invoice.

CHAPTER III: RESEARCH METHOD

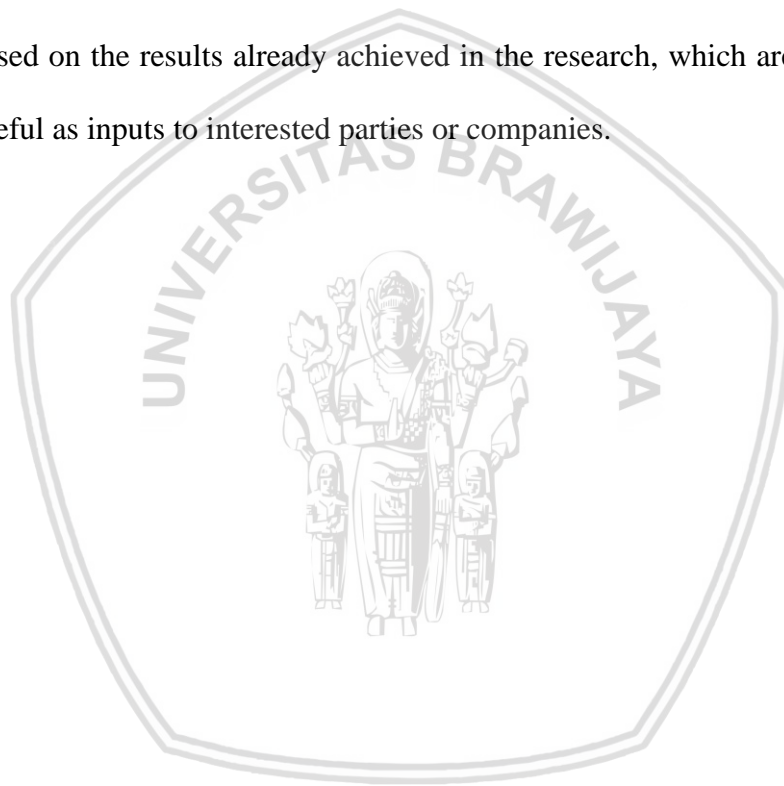
This chapter explains about kinds of research, research location, kinds and data sources, data collective and analysis methods.

CHAPTER IV: RESULT AND DISCUSSION

This chapter contains the results of research and discussion that includes, overview and presentment of data about the calculation of input invoices and outputs on value added tax CV. Jaya Abadi.

CHAPTER V: CONCLUSION

This chapter explains the conclusions of the analysis, along with suggestions based on the results already achieved in the research, which are expected to be useful as inputs to interested parties or companies.



CHAPTER II

LITERATURE REVIEW

A. Previous Research

In writing this thesis, the researcher dug information from the previous researcher as comparison material, whether it is about the lack or excess available. Furthermore, the research also dug information from books or thesis in order to get the information, which is available before about the theory linked with the title to get scientific story base.

1. Fransiska (2013)

On the journal Fransiska Tax Calculation Analysis Value Added Tax On PT. GARUDA EXPRESS DELIVERY Branch Semarang. Purpose this study to determine the calculation of Value Added Tax (VAT) in use at the company. According to Law Number 42 Year 2009, Value Added Tax is a tax imposed on the consumption of goods and services, within customs areas imposed on stages in every production and distribution line. Research location PT. Garuda Express Delivery Semarang Branch. This research uses quantitative descriptive method. The research sample use data of Income Statement at PT. Garuda Express Delivery Semarang Branch as a tool to analyze the calculation of Value Added Tax at this company. Based on the results of research and analysis conducted on the calculation of Value Added Tax (VAT) can be summed up as follows:

- a. In the calculation of Value Added Tax (VAT) at PT. Garuda Express Delivery Semarang in 2013 is almost in accordance with Law No. 24 of 2009 the method used is the indirect method of output tax minus the input tax, the results obtained is a tax that must be deposited into the state treasury.
- b. There different calculation of Value Added Tax Corporate Tax Payer with Law Number 42 of 2009, Corporate Tax Payer Value Added amount Rp. 60.000.000,00 while according Value Added Tax Law Number 42 of 2009 amount Rp. 57452.995,00 get from Output Tax amount Rp. 60.000.000,00 reduced by Input Tax amount Rp. 2.547.005,00 so the calculation come back toward VAT on PT. Garuda Express Delivery Semarang, so get to know the amount of Value Added Tax should be the burden of the company becomes higher when compared with the original state.
- c. Through the application of Value Added Tax at PT. Garuda Express Delivery Semarang on the purchase and sale of Taxable Services levied by VAT so that the difference between input tax and output taxes result in VAT overpayment or underpayment at the end of each year, this is almost equal to Law Number 42 Year 2009.

2. Lili, et al. (2010)

On the journal Lili Syafitri, Et.al the title is Calculation Analysis and Value Added Tax Report on CV. Family. The purpose research are to understand application of VAT and underpayment VAT or overpayment

VAT has been in accordance with VAT Law Number 42/2009 and VAT Law Number 18/2000. The location chosen for this research is CV. Family. This research uses descriptive and qualitative methods. Based on the results of research and discussion on the application of VAT in the calculation and reporting on the CV. Family can be summarized as follows:

- a. The application of VAT in calculation and report CV. Family from 2009 years until 2010 years almost same with VAT Law Number 18/2000 and the new Number 42/2009. The method used is credit method Input Tax there Output Tax. There are several for reporting still has any problem, that the reporting over time. This happens because at the time in question there is a time when on the due date, the 20th of the following month or the end of the next month after the Tax Period (Law 42/2009) is a holiday or a big day so it can not be reported. Then in filling Notice Letter VAT period for reporting there are still some mistakes, such as the Notice Letter correction.
- b. Through the application of VAT on the CV. Family, namely the purchase and sale of Taxable Goods collected by VAT so that from the difference in the amount of Input Tax with Output Tax result VAT Less / More Pay at the end of each month, this is in accordance with the Law no. 42 of 2009 Article 9.

3. Novi (2012)

On the journal Novi the title is ANALYSIS OF VALUE ADDED TAX CALCULATION (VAT) ON CV. SARANA TEKNIK KONTROL SURABAYA. This study aims to determine the calculation of the Value Added Tax (VAT) which is in use at the company. VAT is a tax to calculate how much the value contained in a product. From the data obtained from the company, the author conducted an analysis on the calculation of the Value Added Tax (VAT) applies if the company is in accordance with the provisions of the new tax law. Research method is the primary data analysis technique of data through interviews. The result that the company was not in accordance with the Act changes the new tax, so the income earned less because the tax rate is too large.

4. Mulyo, et al. (2014)

The title of the journal is ANALYSIS OF IMPLEMENTATION OF VALUE ADDED TAX PLANNING (Case study on CV. Guyub Rukun Putra Sakti Tax 2014 years). This research aims to determine how the Implementation of Value Added Tax planning precisely at CV. Guyub Rukun Putra Sakti and how far that tax planning implementation could minimize the tax burden or Value Added Tax payable at CV Guyub Rukun Putra Sakti. This research uses descriptive research with qualitative approach. Results of this research indicate that tax planning which is delaying of Input Tax credit could leveling the Value Added Tax payable so there wasn't overpayment Value Added Tax , while applying of Taxable

Goods purchase with using Value Added Tax could minimize Value Added Tax payable by 15 %. Based on these research, the authors suggest to CV Guyub Rukun Putra Sakti to make a purchase of Taxable Goods with only using Value Added Tax or purchase towards Taxable Employers. The authors also suggests to manager of accounting to continuously update the tax plan along with tax regulations which is continuously updated by the Directorate General of Taxation.

5. Cindy (2013)

The title of the journal is Tax is one of the main sources of income in addition to the oil companies and gas are very important role for the survival of Indonesia Object of this study is a PT. Agung Utara Sakti Manado company established in 1986 which is located at Jl. DR. Sutomo No.10A. The purpose of this study was to determine how the application of the existing value added tax from the calculation, depositing, and reporting. The method of analysis used in this research is descriptive analysis. The results of the study indicate that the Company has implemented a mechanism of value-added tax from the calculation, depositing, reporting every month according to the law. The Company has reported the entire crediting input tax and output tax using a SPT VAT period and in a form and attachments SPT 1111 VAT period and do not exceed the specified time limit.

6. Sinta (2017)

This study tends to understand about the implementation, payment, and reporting of Value-added Tax in Cooperative "X". It is also aimed to

explore the accounting treatment and its effect on the financial statement. To reach this goal, a researcher use qualitative method. Data is taken by Case Study approach with do some documentation, observation, interview, and literature study from the research object. The result conclude that the company has properly fulfilled the obligation of Valueadded Tax and appropriately reported it based on Value-added Tax Act. However, Cooperative "X" is still has not yet acknowledged Value-added Tax of consignment goods, doing some improper conduct at making entries, classifying tax obligation account, and the absence of input and output tax. These conduct resulted in financial statement especially Balance Sheet statement.

7. Joko (2011)

PT MRC is a company engaged in construction services. In fulfilling its tax obligations, in particular Value Added Tax. The purpose of this study was to identify the problems the company in applying value added tax, so I need to do an analysis of counting, depositing and reporting of value added tax. Author of the research methods used in conducting this research is the literature and field research methods. The study is based on literature references and literature - literature related to the topics covered in this thesis to obtain theoretical data related to the subject matter covered, while the field research conducted by the survey directly to the company by conducting interviews and observations of the document - the document and the supporting information that relates directly to the existing problems. From

these results it can be concluded that the PT MRC has not fully perform the obligations in accordance with applicable regulations, which have resulted in errors - errors such as Standard Tax Invoice defects Input Tax or Output Tax and delays in depositing and reporting of the Notice Period that Value Added Tax companies subject to administrative sanctions that could harm the company itself, the advice the authors should re-examine the company received a Tax Invoice and Tax Invoice by the company who published the company and the company should follow the rules of reporting and depositing the value added tax to comply with legislation applicable in Indonesia.

8.

Table 2.1 Previous Research

No.	Name (year)	Title	Result
1.	Lili, et al. (2010)	Calculation Analysis and Value Added Tax Repot on CV. Family	1. The application of VAT in calculation and report CV. Family from 2009 years until 2010 years almost same with VAT Law Number 18/2000 and the new Number 42/2009. 2. Through the application of VAT on the CV. Family, namely the purchase and sale of Taxable Goods collected by VAT.
2.	Joko (2011)	ANALISIS PERLAKUAN PAJAK PERTAMBAHAN NILAI ATAS JASA KONSTRUKSI PT MRC TAHUN	From these results it can be concluded that the PT MRC has not fully perform the obligations in accordance with applicable regulations, which have resulted in

		2008, 2009, DAN 2010	errors - errors such as Standard Tax Invoice defects Input Tax or Output Tax and delays in depositing and reporting of the Notice Period that Value Added Tax companies subject to administrative sanctions that could harm the company itself, the advice the authors should re-examine the company received a Tax Invoice and Tax Invoice by the company who published the company and the company should follow the rules of reporting and depositing the value added tax to comply with legislation applicable in Indonesia.
3.	Novi (2012)	Analysis Of Value Added Tax Calculation (VAT) On CV. SARANA TEKNIK KONTROL SURABAYA	The company was not in accordance with the Act changes the new tax, so the income earned less because the tax rate is too large.
4.	Cindy (2013)	ANALISIS PENERAPAN PAJAK PERTAMBAHAN NILAI PADA PT. AGUNG UTARA SAKTI MANADO	The results of the study indicate that the Company has implemented a mechanism of value-added tax from the calculation, depositing, reporting every month according to the law.

5.	Fransiska (2013)	Tax Calculation Analysis Value Added Tax On PT. GARUDA EXPRESS DELIVERY Branch Semarang	<p>1. In the calculation of Value Added Tax (VAT) at PT. Garuda Express Delivery Semarang in 2013 is almost in accordance with Law No. 24 of 2009.</p> <p>2. There different calculation of Value Added Tax Corporate Tax Payer with Law Number 42 of 2009.</p> <p>3. Through the application of Value Added Tax at PT. Garuda Express Delivery Semarang on the purchase and sale of Taxable Services levied by VAT</p>
6.	Mulyo, et al. (2014)	ANALYSIS OF IMPLEMENTA- TION OF VALUE ADDED TAX PLANNING (Case study on CV. Guyub Rukun Putra Sakti Tax 2014 years)	Results of this research indicate that tax planning which is delaying of Input Tax credit could leveling the Value Added Tax payable so there wasn't overpayment Value Added Tax , while applying of Taxable Goods purchase with using Value Added Tax could minimize Value Added Tax payable by 15 %.

7.	Sinta (2017)	The Implementation, Payment, and Reporting of Value-added Tax in Cooperative "X"	The result conclude that the company has properly fulfilled the obligation of Valueadded Tax and appropriately reported it based on Value-added Tax Act
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B. Definition of Value Added Tax (VAT)

Value added tax or PPN is the tax given because of the consumption of Taxable Goods (TG) or the use of Taxable Services (TS) in the country. Value Added Tax is actually available with some names. From the books of Indonesian tax (Waluyo, 2011: 8) the development history of Value Added Tax in Indonesia including Development Tax I, Circulation Tax year 1950, Selling Tax and Value Added Tax. So Value Added Tax is the tax which is taken by Taxable Businessman from Taxable Goods or Taxable Services which has been set in VAT Law of The Ministry of Finance.

Together with National Tax Reformation Program in 1983 namely Law Selling Tax 1951 is changed with UU Number 8 Year 1983 of Value Added Tax 1984. This tax is included in Non-cumulative Multi-stage group. (Sambodo, 2015:230).

Non-cumulative characteristic of VAT is on collection mechanism which is charged on Value Added Tax from Taxable Goods and Services. In the last 1994, it was declared in UU Number 11 Year 1994 about the change of Law Number 8 Year 1983 about Value Added Tax of Goods and Services on Luxurious Goods started from January 1st 1995 and experiencing the last changes with Law Number 42 Year 2009 started from April 1st 2010 (Sambodo, 2015: 230).

As explained before that Value Added Tax is charged with the added value itself and collected several times in each company chain. The value added itself appears because the production factors in each company in preparing, resulting, distributing, and selling goods or giving services to the entire customer. (Waluyo, 2011: 9).

In order to reach balance in tax burden among society with high salary, and in order to control unproductive consumption pattern from society, then on the delivery, or imported luxurious goods, not only it is charged with Value Added Tax but also Selling Tax of Goods.

C. Function Of Tax

According Sumarsan (2015:5), "tax has two functions namely, Budgeter function and Regulated Function". Budgeter function is a tax that serves to collect funds from the public for the State treasury, which is used to finance government expenditures, while the Regulated Function, which is a tax that serves as a tool for organizing or implementing government policies in the field

of social and economics. So the taxes that have been collected from the people to finance government spending and the results will return to the people.

D. Legal Basis of Value Added Tax (VAT)

From the journal Max Millian Mauwa Politeknik Negeri Ambon Legal Basis of Value Added Tax (VAT):

1. RI Law no. 8 of 1983 as amended lastly by Law no. 18 of 2000 on Value Added Tax and Taxes Sale of Luxury Goods.
2. Government Regulation Number 24 Amendment to Government Regulation Number 143 Years 2000 on the Implementation of Law Number 8 Year 1983 on Taxes Value Added Value of Goods and Services and Sales Tax on Luxury Goods As already amended the latest by Law Number 8 Year 2000.
3. Other Government Regulations relating to the implementation of the Tax Law Value Added and Sales Tax on Luxury Goods.
4. Decree of the Minister of Finance concerning the implementation of the Tax Law Value Added Value of Goods and Services and Sales Tax on Luxury Goods.
5. The decision of the Director General of Taxes relates to the implementation of the Tax Law Value Added Value of Goods and Services and Sales Tax on Luxury Goods.

6. Circular Letter of the Director General of Taxation relating to the implementation of the Act Value Added Tax on Goods and Services and Sales Tax on Luxury Goods.

E. Collection Mechanism Value Added Tax (VAT)

In the book of Waluyo (2011: 10) VAT with collection mechanism on the increasing tax. VAT with the Goods Added Tax or Taxable Services submitted for Taxable Businessman. The added value mentioned in this part is about the difference of selling price and main price of the goods. Then how much the tax that we owed on the added value? Those 3 are called with the method as follows:

1. Addition Method

In this method that VAT is calculated from multiplies rate of all added value.

2. Subtraction Method

In this method, VAT which owed is calculated with multiplies rate of the difference price among selling and purchasing.

3. Credit Method

This method is almost the same with the second part above. In the credit, the method we have to look for the difference between paid tax when buying with the tax that charged when selling.

F. Characteristics, Types, and Collection Principal VAT

As for the characteristics, type and charging principal of VAT in book Waluyo (2011:11) which will be explained. These are the characteristics of VAT:

1. VAT as Objective Tax

VAT charging is based on the object without paying attention on the Tax subject condition.

2. VAT as Indirect Tax

This characteristic explains that VAT economically directed to other side.

3. VAT as Multi-stage Tax

VAT is done in every production chain or distribution of industries, wholesalers, until retailer.

4. VAT is charged by using Tax Invoice.

5. VAT is neutral

6. VAT is not causing double tax

7. VAT as the tax on the country's consumption to give Taxable Goods and Services.

There are 3 types of charging:

1. Consumption Type Value Added Tax

All purchases which used to produce include capital goods deductible from added value so it gives neutral characteristic of VAT on production pattern.

2. Net Income Type Value Added Tax

This type is not possible to decrease the capital goods from charging basic.

3. Gross Product Type Value Added Tax

This type states that purchasing capital goods is not allowed to decrease the tax charging at all.

Then there are 2 Charging Principal, such as:

1. Destination Principal

VAT is charged in where the goods or services are consumed.

2. Origin Principal

VAT is charged whenever the goods or services is about to be consumed.

3. The last one is VAT Charging

As mentioned in article 1 number 27 UU VAT Year 2009, VAT Collector is Government Treasurer, board or government institution pointed by The Ministry of Finance to collect, give, and report the owed tax by Taxable Businessman upon submission of Taxable Goods and/or upon submission of Taxable Services to Government Treasurer, board or Government Institution itself.

G. The Collector Of Value Added Tax

According to Sumarsan (2013:294) "The Value Added Tax collector is a government treasurer, corporate or government instance to appointed by the Minister of Finance to collect, deposit and report any tax payable by a Taxable

Entrepreneur on the consignment of Taxable Goods or the consignment of Taxable Services to government treasure, corporate, or government instance”. According to Resmi (2013:78) “The government treasurer means a treasurer or official who made the payment with funds derived from the State Budget (SB) or Regional Revenue and Expenditure Budget (RREB))”. Government Treasurers consist of central or region government treasurers, both province and city.

Diana (2014:432) mentioned, the Collector of Value Added Tax are:

1. Treasury and State Treasury Offices;
2. Central and Region Government Treasures, both Province and City;
3. Certain corporates, which include are :
 - a. Pertamina
 - b. Contractor Sharing Contract and contract of work in the field of Oil, Natural Gas, Geothermal, and other general mining
 - c. State-Owned Enterprises
 - d. State-Owned Banks
 - e. Region-Owned Banks/Owned Banks
 - f. Indonesian Banks.

Tax payable on the delivery of Taxable Goods and/or Taxable Services to the collected Value Added Tax Collector, deposited, and reported by Value Added Tax Collector. But for the Taxable Businessman, that is the Taxable Entrepreneur conducting the delivery of Taxable Goods and/or Taxable Service

to Value Added Tax Collector, constant liable to report the tax collected by the VAT Collector.

According to Harjo (2013:251) explains the object of collection by the Government Treasurer is any payment which is conducted by the Government Treasurer, except:

1. Payment of the most amount Rp1.000.000,00 (one million rupiah) and not a fragmented payment;
2. Payment for land acquisition;
3. Payment of the delivery of Taxable Goods and / or Taxable Services in accordance with the provisions of applicable legislation, get the facility of Value Added Tax is not collected and / or exempted from the imposition of Value Added Tax.
4. Payment for the delivery of Fuei Oil and not fuel oil by PT. Pertamina Persero;
5. Payments on phone;
6. Pament for air transport service submitted by airlines; or
7. Other payments for delivery goods o service wich under the applicable laws and regulations is not subject to Value Added Tax.

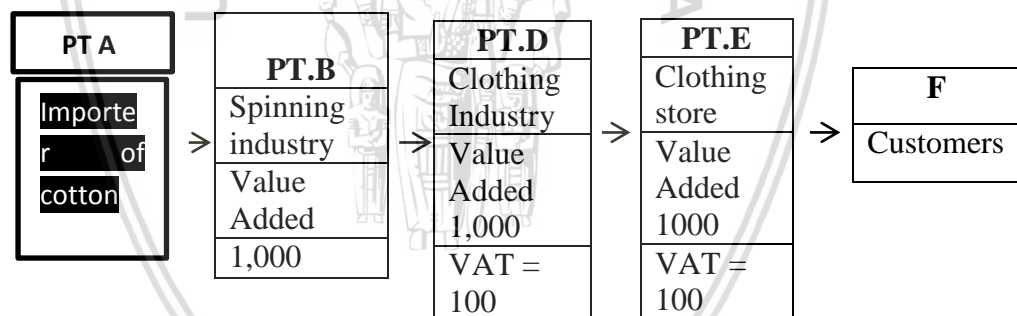
The collection of Value Added Tax is made at the time of payment by Government Treasurer or Treasury Office and Treasury Fund to the Taxable Businessman of the government. The Value Added Tax levied the Government Treasure is deposited into the Perception Bank or Post, no later than fifteen days after the month payment of the invoice. While the Value Added Tax

levied by Contractors of Oil Company cooperation, contractor or holder of the company's geothermal power company, as well as State Owned Enterprises are deposited at the latest fifteen days in the subsequent months.

H. Imposition Mechanism VAT

According to Priantara (2013: 422) VAT is charged in the value added in each production chain, operation and distribution. To give clearer explanation, we give the example of production chain and distribution on clothing consumption as follows:

Table 2.2 VAT imposition mechanism
Source: Perpajakan Indonesia edisi 2 revisi



1. PT. B Spinning Industry has sold the thread for IDR 4,000 and taken 10% VAT so it is IDR 400 because the thread is an output from PT. B, so the sticky tax on selling is called Village Tax or PK.

2. PT. C Meeting Industry

Selling Fabric.....	IDR5,000
Thread Purchasing.....	<u>IDR4,000</u>
Value Added.....	IDR1,000
VAT (Value Added Tax)	IDR 100

$$\begin{aligned}\text{Mechanism of imposition} &= PK - PM &= \text{Deposited number} \\ &= \text{IDR } 500 - \text{IDR } 400 &= \text{IDR } 100\end{aligned}$$

PK = Output Tax is a tax which is taken by the output goods out of company, in this case fabric. PT C needs to take tax for $10\% \times \text{IDR } 5,000 = \text{IDR } 500$.

PM = Input Tax is a tax which is taken when buying goods, in this case: thread.

The deposited number = $PK - PM = \text{IDR } 100$. The amount is the same with $10\% \times \text{IDR } 1000 (\text{IDR } 5,000 - \text{IDR } 4,000)$ or value added tax on PT. C.

3. PT D Clothing Industry

Clothing Selling	IDR 6,000
Fabric Purchasing	IDR 5,000
Value Added	IDR 1,000
VAT (Value Added Tax)	IDR 100

$$\begin{aligned}\text{Mechanism of Imposition} &= PK - PM = \text{Deposited number} \\ &= \text{IDR } 600 - \text{IDR } 500 = \text{IDR } 100\end{aligned}$$

PK = Output Tax is the tax for selling clothes. PT D when selling must take tax for

$$= 10\% \times \text{IDR } 6,000 = \text{IDR } 600.$$

PM = Input Tax is the deposited tax when purchasing fabric.

The deposit number = $PK - PM = \text{IDR } 100$. The number is the same with $10\% \times (\text{IDR } 6,000 - \text{IDR } 5,000)$ or value added tax which happens with PT D.

4. PT. E Clothing Retailer

Selling Retailer Clothes.....IDR7,000

Purchasing wholesale clothesIDR 6,000

Value Added IDR 1,000

VAT (Value Added tax) IDR 1,000

The mechanism of imposition = PK – PM = the number of paid-up

$$= \text{IDR } 700 - \text{IDR } 600 = \text{IDR } 100$$

5. If we calculate the value added between produced thread by PT B until the fabric bought by customer on F is = $\text{IDR } 7,000 - \text{IDR } 4,000 = \text{IDR } 3,000$.

The deposited tax among chains are = $\text{IDR } 100 + \text{IDR } 100 + \text{IDR } 100 = \text{IDR } 300$.

I. When and Where VAT is Owed

1. When VAT is owed

Basically, VAT collection follows the accrual principal on Priantara (2013: 423), it means the owed tax happen when there is capitulation Taxable Goods or Taxable Service, even though the capitulation is not fully payment accepted or when BKP is imported.

2. Where the tax is owed

The Taxable Goods and/or Taxable Service capitulation, an owed place of tax inside Pabean district is a place or position and place of business activities, such as where the businessman is confirmed or confirmed as Taxable Company.

J. Tax Base Definition

1. Tax Base – general

Tax Base (Priantara, 2013: 432) is the Selling Price amount, replacement, Import, Export, Other Value which is used as a tax calculation basic of owing tax. In this contract or agreement about Taxable Goods and/or Taxable Service, it must be mentioned the number of Tax Base and the owed tax.

2. Tax Base – Other Assessment

The stipulation about other value is arranged with the rule of Ministry of Finance to make sure the justice in certain things (Priantara, 2013: 432):

- a. Selling Price, Replacement, Import, Export which is difficult to be set
- b. The handover of Taxable Goods which is a lot needed by society like water to drink and electricity.

Another Value is a value about money which is stipulated as Tax Base to calculate the owed VAT.

K. Taxable Service and Non-Taxable Service Definition

1. Taxable Service

Service is an activity which is based on association or laws caused by something, facility, simplicity or available right to be used, including services to produce goods because of the order or request with materials and by the direction of order (Priantara, 2013: 418).

2. NON-Taxable Service

Not all services are Taxable Service. Although generally all services are Taxable Service but there are services that categorized as services not Taxable Service as follows (Priantara, 2013: 419):

- a. Health Services
- b. Social Services
- c. Letter delivery services with postage submitted by Business Entity of Post Organizer
- d. Financial Services
- e. Insurance Services
- f. Religion Services
- g. Education Services
- h. Art and Entertainment Services
- i. Broadcasting Services that is Not Advertising
- j. Public Transport Services
- k. Labor Services
- l. Hospitality Services
- m. Services provided by the Government to run the Government in general
- n. Parking Area Services
- o. Public Telephone Services by using coins
- p. Remittance Services by Postal Money Order
- q. Catering with Regional Tax

L. Taxable Goods Definition

1. Taxable Goods

Goods are tangible, according to characteristics or the law can be a moving thing or not moving thing, and not tangible thing. Taxable Goods is a thing with tax based on UU PP. Taxable Goods capitulation means that every activity with Taxable Goods capitulation or submission.

2. Non Taxable Goods

Not all goods are Taxable Goods. Even though all goods are Taxable Goods, generally but there are goods which are categorized as not Taxable Goods as follows:

- a. Goods from the mining or drilling
- b. Primary goods which is needed by a lot of people
- c. Food and drink served in hotel
- d. Money, gold bar and important documents.

M. VAT Subject and Object

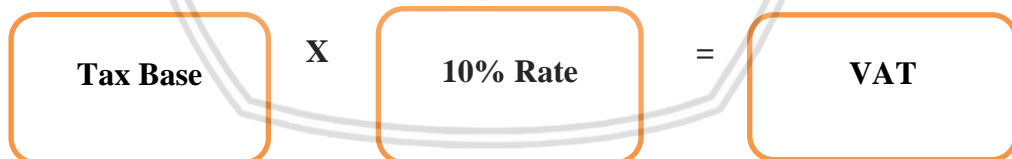
According to Priantara according to VAT Subject is basically Taxpayer and Income Tax that paid up the Value Added Tax. According to Harjo (2013: 239), tax object is Taxable Goods that looks tangible in characteristic or law can be moving goods or not moving goods in Paeban Region done by business.

N. Value Added Tax Rate

1. 10% Value Added Tax Rate
2. 0% Value Added Tax Rate is applied to:
 - a. Taxable Exported Tangible Goods
 - b. Not Taxable Exported Not Tangible Goods
 - c. Taxable Exported Services
3. From the book by (Harjo, 2013: 242) Tax Rate as intended in paragraph (1) can be changed into the lowest of 5% and the highest of 15% that the change of rate is organized by Government Rule.

O. How to Calculate VAT

In Priantara, (2013: 434) the common way to calculate VAT must be done by multiplies the VAT rate with Tax Base including selling price, replacement, import value, export value, or other values.



$$\text{Tax Base} \times 10\% \text{ Rate} = \text{VAT}$$

Figure 2.1 VAT Formula

Source : Perpajakan Indonesia Edisi 2 revisi

In (Pandiangan, 2002: 307,308) the way to calculate owed VAT is by multiplying the amount of Selling Price, Replacement, Import Value, and Export Value or Other Value which is stipulated by The Minister of Finance decision with tax rate as intended in Article 7 paragraph 1. The owed tax is the Output Tax by Taxable Businessman.

The basic of Value Added Tax can be applied by the decision of Minister of Finance just to guarantee the justice in:

- a. Selling Price, Replacement Value, Import Value, Export Value, is difficult to be stipulated
- b. The submission of BKP which is needed by society like water to drink and electricity.

Example:

- a. Taxable businessman "A" sell the cash of Taxable Goods with Selling Price IDR 25,000,000 of the owed PPN = $10\% \times \text{IDR } 25,000,000 = \text{IDR } 2,500,000$. That VAT is IDR 2,500,000 just like Village Tax by Taxable Businessman "A".
- b. Taxable Businessman "B" give the Tax Services with the replacement of IDR 20,000,000. The owed PPN = $10\% \times \text{IDR } 20,000,000 = \text{IDR } 2,000,000$. VAT is for IDR 2,000,000 it is Output Tax by Taxable Businessman "B".
- c. A person imported Taxable Goods from outside Pabean Region with the Imported Goods of IDR 15,000,000. VAT that is taken from Directorate General of Customs and Excise = $10\% \times \text{IDR } 15,000,000 = \text{IDR } 1,500,000$.

P. Tax Invoice

1. The Meaning of Tax Invoice

Tax invoice is the prove of tax which is made by Taxable Businessman because there is Taxable Goods transaction or Taxable Services, or import tax prove of Taxable Goods used by Directorate General of Customs and Excise (Harjo, 2013: 242).

Based on Article 1 number 23 VAT Law, the definition of Tax Invoice is a proof of tax made by Taxable Entrepreneur which done submission to Taxable Goods or capitulation of Taxable Service or the prove of tax because Taxable Goods import used by DJBC.

2. When Tax Invoice is Made

It is said that in Sambodo's book (2015: 249) :

- a. When Taxable Goods/Taxable Service submission
- b. When receiving payment in this case the payment acceptance is done before Taxable Goods/Taxable Service submission.
- c. When receiving terms payment in order to receive the part of work
- d. When Taxable Entrepreneur Partnership filled a bill to Government Treasurer as VAT.

3. Tax Invoice Requirements

Tax Invoice Requirements (Sambodo, 2015: 249) the minimum must make the following:

- a. Name, address, NPWP, Taxable Goods submission, and/or Taxable Service

- b. Name, address, NPWP, Taxable Goods buyer, and/or Taxable Service receiver.
- c. The types of goods and services, the amount of price or replacement, and discount.
- d. Levied VAT
- e. Code, serial number, and date of tax invoice
- f. Name, position, and signature which is right to sign tax invoice.
- g. In this necessary right of Taxable Businessman can be added by another stipulation in addition to the above provision of tax invoice by Taxable Businessman.

4. Formal Provision of Tax Invoice Making

The setting (Waluyo, 2011: 91, 92) it means that tax invoice must complete the formal requirement which is filled completely, clear, and right:

- a. How to fill tax invoice
In order to fill tax invoice which is made by Taxable Businessman must be completed completely, clear and right as intended in Article 13 Paragraph 5 UU VAT Year 1984 and the change also signed by officer or authority by Taxable Businessman to be signed.
- b. In case of need, Taxable Businessman can add information in Tax Invoice other information as intended in Article 13 Paragraph 5 UU VAT Year 1984 and Changes.
- c. The use of Code and Serial Number of Tax Invoice for Taxable Businessman must use the Code and Serial Number which consist of:

1. 2 (two) digit transaction code;
2. 1 (one) digit a hundred code; and
3. 3 (three) digit branch code;

To Tax Invoice Serial Number consist of:

1. 2 (two) digit of year of publication; and
2. 8 (eight) digit of serial number.

5. Types of Tax Invoices

Tax Invoice according to Priantara (2013: 493) can be:

- a. Standard Tax Invoice
- b. Certain documents specified as Standard Tax Invoice
- c. A sales invoice that can be likened to a standard Tax Invoice
- d. Combined Tax Invoice

Q. Definition of E-Tax Invoice

The e-Invoice Tax.go.id application is software that provided by the Directorate General of Taxation (DGT) to create, issue and report tax invoices and reports of the Annual Notice Letter or Notice Letter of VAT 1111 by uploading and obtaining approval from the DGT.

Approval here means that the DGT has copied all tax invoice details, matching invoice information to the applicable rules, then giving approval in the form of QR code on the tax invoice sheet. Taxpayer can only print invoice after obtaining approval status.

When uploading tax e-invoice information must be in Comma Separated Values (CSV) format, it could be the DGT system rejecting your tax invoice. The reason could be because there is error information in the tax invoice. The status of this reject will be accompanied by a description of the error. For that, the taxpayer needs to improve the information according to the description and upload the data back.

After get approval, then the tax invoice can be submitted to the opponent of the transaction. Usefulness of this invasive application, on the other side of the transaction, the input tax invoice is more assured of the validity of the data, so it is relatively safer when credited.

Prior to any application from this DGT, the Taxable Entrepreneur must issue the tax invoice manually first, then make the VAT Annual Income Tax Form in the VAT e-SPT application 1111. After the DGT e-Invoice application, the two processes are unified in one application.

R. Notice Letter

Novi (2012) Notice Letter is a letter used to report the calculation and tax payment as intended in tax regulation of laws. Whereas as intended in Notice Letter Mass is a letter that must be used to report the calculation and/or tax payment in Tax mass or in certain time.

S. Tax Accounting

According to (Fransiska: 6) Tax Accounting is an art in writing, grouping, summarizing also giving meaning of financial transaction which is done by the company and intended to stipulate the amount of taxable income (income used as a burden stipulation and the owed tax income) received in a year to be used as a burden stipulation in and the owed tax income by the company as tax subject.

T. Input and Output Tax

According to Muljono (2008:61) the Input Tax is:

Value Added Tax that must be paid by Taxable Businessman because Taxable Goods submission and/or Taxable Goods utilization is not tangible from outside Pabean Region and/or Taxable Service utilization from outside Pabean Region and/or Taxable Goods import.

Output tax according to Muljono (2008:73) is:

“The owed Value Added Tax which must be taken by Taxable Businessman for Taxable Goods submission, Taxable Service capitulation, Taxable Goods tangible export, Taxable Goods not tangible export and/or Taxable Service export”.

U. Investigation Way

Article 44 (KUP 2013: 101)

1. The investigation of criminality in tax can be done only by Civil Service Officials in Directorate General Tax who is given special authority as an investigator in tax.
2. Investigator authority as intended in paragraph (1) is:
 - a. Receiving, searching, collecting, and observing the information or report related to criminality in tax so that the information or report can be completed and clear;
 - b. Observing, searching, and collecting information about personal person or board about the truth in accordance with criminality in tax;
 - c. Asking information and evidence from personal person or board in accordance with criminality in tax;
 - d. Checking books, notes and other documents linked with tax criminality;
 - e. Doing search to get books evidences, notes, and other documents, also doing foreclosure to the evidence itself;
 - f. Asking for experts' help in order to do investigation of criminality in tax;
 - g. Asking to stop and/or forbid a person to leave the room or place when examining and checking the identity, things and/or documents;

- h. Capturing someone to be asked the information and checked as a suspect or witness;
 - i. Stopping the investigation; and/or
 - j. Doing another action necessary to the continuity of investigation; and/or
 - k. Doing another action necessary to the continuity of investigation of criminality in tax as intended in regulation of laws.
3. Investigator as intended in article (1) notify commencement and submit the result of investigation to public prosecutor through official investigator Police of Indonesian Republic as intended in stipulation of Regulation of Laws Criminal Procedural Law.
 4. In order to do investigation as intended in article (1), investigator can ask the help of other law enforcement law.

V. Regulation of the Minister of Finance of the Republic of Indonesia Number 201 / PMK.03 / 2007 on Procedures Inquiries or Proof of Parties Bound by the Minister of Finance of the Republic Confidentiality Obligations Indonesia

Article 1

1. In the execution of the examination, examination of initial evidence, investigation of criminal offenses in the field of taxation, and tax collection, the Director General of Taxes may request information or evidence to a third party with whom the Taxpayer relates.

2. Third parties as referred to in paragraph (1) are be banks, public accountants, notaries, tax consultants, administrative offices, legal consultants, financial consultants, customers, suppliers and / or other third parties who have data and information relating to the obligatory action Taxpayer, employment, business activities, or the Taxpayer's free work.
3. In the event that the parties referred to in paragraph (2) are bound by the obligation of secrecy, for purposes of examination, examination of evidence Starts Investigation of criminal offenses in the field of taxation and tax collection, the secrecy obligation waived by written request from:
 - a. Director General of Taxation or Investigator; or
 - b. The Minister of Finance to the Governor of Bank Indonesia in the event that the information or evidence requested is bound by confidentiality as stipulated in the Banking Act.

Article 2

1. Requests for information or evidence in writing by the Director General of Taxes, Investigators or Minister of Finance as referred to in Article 1 paragraph (3) shall at least contain:
 - a. Identity of the Taxpayer;
 - b. Description and / or evidence requested;
 - c. The purpose of the request for information and / or evidence.

2. The parties referred to in Article 1 paragraph (2) shall provide Information no later than 7 (seven) days after receipt of the letter of request Statement or proof or permit from the competent authority.
3. If within the period referred to in paragraph (2) is not fulfilled, The Director General of Taxes may deliver a warning letter.
4. If the request in the warning letter is not also met, the parties As referred to in Article 1 paragraph (2) may be punished as such Referred to in Article 41A of Law Number 6 Year 1983 regarding General Provisions and Tax Procedures as already several times amend the latest by Law Number 28 Year 2007.

Article 3

Certainty provisions regarding guidance on the execution of a request for information or evidence which, among other things, in the form of an inquiry procedure, a third party calling procedure, proof of request procedure and the documents used shall be governed by a Director General of Tax Regulation.

Article 4

This Regulation of the Minister of Finance shall come into force as from January 1, 2008. For public cognizance, this Regulation of the Minister of Finance shall be published by placing it in the State Gazette of the Republic of Indonesia.

**W. Regulation of The Minister of Finance of The Republic of Indonesia
Number 198 / PMK.03 / 2013 About Refund Introduction of Tax
Payment Expenses Taxpayer That Meets Certain Requirements by The
Grace of God Almighty The Minister of Finance The Republic of
Indonesia**

Considering: a. That the provisions concerning the limitation of the number of business circulation, The amount of surrender, and the overpayment of the Taxpayer Meet certain conditions that can be given a refund Preliminary excess tax has been regulated in Ministerial Regulation Finance Number 193 / PMK.03 / 2007 concerning Limitation Amount Business Distribution, Submission Amount, and Over Amount For a Taxpayer Who Meets Specific Requirements Given Return of Introduction of Tax Excess As already amended by Regulation of the Minister of Finance Number 54 / PMK.03 / 2009; b. That in order to optimize the implementation of the return Tax overpayments for the fulfilled taxpayer Specific requirements through research and in order optimize the implementation of tax audits to test Compliance with taxpayers' tax obligations, it is necessary to amend Regulation of the Minister of Finance Number 193 / PMK.03 / 2007 concerning Limitation on Number of Business Distribution, Number of Submissions, and Taxpayer Amount More which Meets Specific Requirements That Can Be Given; c. That based on the considerations referred to in Letter a and letter b and to implement the provisions of Article 17D Law Number 6 of 1983 about General Provisions and Tax Procedures as already amended several times the latest by Law

Number 16 YEAR 2009, is necessary Stipulate Regulation of the Minister of Finance concerning Returns Introduction Excess Tax Payment for Taxpayers Meet Specific Requirements, return of Introduction Tax advantages such as has been amended by Regulation of the Minister of Finance No. 54 / PMK.03 / 2009.

Remember: Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia Year 1983 No. 49, Addition of the State Gazette of the Republic of Indonesia Number 3262) as has been several times last changed with Law Number 16 of 2009 (State Gazette of the Republic Indonesia Year 2009 Number 62, Addition to the State Gazette Republic of Indonesia Number 4999.

Decide: Regulation of the Minister of Finance on returns introduction of obligation of Tax payment for Mandatory Taxes meeting certain requirements.

CHAPTER I GENERAL REQUIREMENTS article 1 in this Ministerial Regulation the meaning of:

1. Laws of General Provisions and Procedures of Taxation which further called KUP Law is Law Number 6 YEAR 1983 on General Provisions and Tax Procedures as already several last amendable by Law Number 16 YEAR 2009.
2. The Value Added Tax Act, here in after referred to as the "VAT Act is Law Number 8 Year 1983 about Taxes Value Added Value of Goods and Services and Sales Tax on Luxury Goods as has been several times amended the latest by Law Number 42 of 2009.

3. Taxpayers who meet certain requirements that may be granted the preliminary refund of tax overpayment is a Taxpayer as referred to in Article 17D of the KUP Law.

CHAPTER II Income Taxpayer Returns Introduction Excess Tax Payment under Specific Terms Article 2 is Taxpayers who fulfill certain conditions that may be given a preliminary refund of tax overpayment include:

1. Individual Taxpayers who can't operate businesses or independent which submits the Annual Income Tax excess payment restitution.
2. Individual Taxpayer conducting business or independent activities to submit an annual tax overpayment refund the overpayment amount of Rp 10,000,000.00 (ten million rupiah).
3. Corporate taxpayer who submit the Annual Income Tax overpayment refund overpayment to the amount of Rp 100,000,000.00 (one hundred million rupiah); or
4. Taxable Entrepreneur who submits the Notice of Value Added Tax Period pay more restitution with the overpayment amount of Rp 100,000,000.00 (one hundred million rupiah).

And then for Article 3 from chapter II:

- 1) In addition to meeting certain requirements as referred to in Article introductory refund excess tax payments should be based on risk analysis guidelines established by the Director General of Taxation.
- 2) The risk analysis as referred to in paragraph (1) should consider the behavior and compliance of the Taxpayer which may be:

- a) Compliance with the submission of the Notice;
- b) Compliance in paying off tax debt; and
- c) The truth of the Notice of Tax Period, Year of Tax, and Tax Year before.

X. Regulation of The Minister of Finance Republic of Indonesia Number 145 / PMK.03 / 2012 / Concerning Procedures for Issuance of Tax Returns and Tax Requirements

1. CHAPTER II about PROCEDURES FOR ISSUANCE OF TAX RETURNS

Article 2

Tax Assessment Letters of Paid are issued in the event of any tax which is not or less paid based on: a. Verification results on other information as referred to in Article 13 paragraph (1) of the Law of the KUP are in the form of:

- a. The result of clarification / confirmation of Tax Invoice;
- b. Evidence of Withholding Tax Income;
- c. Tax data relating to a Taxpayer who fails to submit a Notice Letter within the period referred to in Article 3 paragraph (3) of the KUP Law and after written reprimand the Tax Payer does not submit the Notice Letter in due time as stipulated in the Warning Letter;
- d. Concrete data in the Court's Decision which has obtained a permanent legal force against a Taxpayer convicted for committing a criminal act in

the field of taxation or other criminal offense which may cause a loss to the state income, which may be used to calculate the amount of tax payable which is not or less Paid; or

- e. Evidence of transaction or taxation data that can be used to calculate taxpayer tax obligations.



CHAPTER III

RESEARCH METHOD

A. Types of Research

Based on problem formulation and the goal of the research which has been explained in CHAPTER I, so the research types used is descriptive research with quantitative approach. Descriptive research is a research aimed to investigate situation, condition, or anything else mentioned before; the result is presented in the form of research report (Arikunto, 2010:3). According to Nazir (2014:54) descriptive method is method to observe in observing status group, object, condition, thinking system, or a class of event in the present.

This research uses a case study approach. Case studies are study with the characteristics of background-related problems and the current state of the object under study, as well as its interaction with the environment. The purpose of the case study is conduct in-depth investigation of a particular object. (Moleong, 2011:26).

B. Research Focus

The research focus is defined as a main problem attached with Afiyah (2015:47). The research focus is emphasized on the problem which becomes the center of the attention. The research focus is also useful to make an important decision attached with data collection and descriptive information. Based on the explanation, so the main focus the researches are:

1. Calculation VAT Tax Invoice dockage on CV. Jaya Abadi.
2. The Obligation of the supplier to make the Taxpayer Identification for those who do not already have.
3. Whether or not there is a delay in paying VAT (Value Added Tax) and reporting the invoice.

C. Location of the Research

The research location is CV Jaya Abadi (JAB), this company activity are development of housing and in various areas of services, including construction services (Contractor), general trading (Supplier) which has a high commitment as a partner of choice trustworthy and reliable by consumers and all forms of organization or company (customer). The office is located Perum TNI AL Blok A2 no 4 a Sidoarjo, Jawa Timur and branch company is located Jln Mawar 5 Batu, Jawa Timur.

D. Data Sources

The data sources are subject on where the data is obtained (Arikunto, 2010:107). Data which will be used in this research is taken based on research activity direct or indirectly in Small Tax Services Pratama Office North Sidoarjo, Kuncoro (2014:127). The explained data from:

Secondary Data

The given data are from CV. Jaya Abadi those related to the research. Data is obtained in the form of publication such as, descriptive position,

calculation data of VAT Tax Invoice and different from input tax invoice with output tax the available components in the company.

E. Data Collection Technique

Data Collection Technique is a way to be used to obtain the data or information used to do data analysis. Data analysis is done systematically, directive and suitable with the research problem so that the data is accountable. In this research, data collection is done by documentation. Documentation, according to Arikunto (2010:201), "By doing documentation method, the researcher investigate written things like books, magazines, documents, rules, meeting notes, diary, and so on". Based on the opinion above, documentation is data collection data technique of the company by making the copy of all relevant documents.

F. Research Instrument

Research instruments is tools or facility used by researcher to collect the data so the work become easier and the outcome is systematically good to organize (Arikunto, 2010:203). The research instrument used in this research is Documentation Guidance. Documentation Guidance is a research instrument in the form of records that exist in the research which contains the supporting data of the parties concerned which can be used as a source of research data.

G. Data Analysis

Data analysis is the process of a systematic searching for and compiling the data obtained from interviews, field notes, and documentation, with how to organize data into categories, describe into the units, synthesize, organize into a pattern, choose what is important and which will be studied, and make conclusions so easy to understand it by themselves and others (Sugiono, 2012:335).

In the data analysis techniques to be used researcher, the aspects that will described and analyzed are aspect of the calculation, supplier aspect, payment aspect and reporting of Tax Invoice. As for the formula of calculating payments for Value Added Tax from Tax Invoice:

Table 3.1 Formulation Of Paid Outcome Tax

VALUE ADDED TAX – TAX INVOICE = PAID OUTCOME TAX

CHAPTER IV

RESULT AND DISCUSSION

A. General Description Of The Company

1. Background Of Company

CV. Jaya Abadi (JAB) established in 2015 is a company engaged in the development of housing and in various forms of services, including construction services (Contractor), general trading (Supplier) which has a high commitment as a partner of choice trustworthy and reliable by consumers and all forms of organization or company (customer). With the support of competent personnel and experienced in their plane in providing housing and trade development services that always adjust to customer needs. CV. Jaya Abadi in providing services to prioritize the application of methodology and approaches that adjust to the needs and strategies of partner companies (boss) always strive to provide satisfactory alternative solutions to partners in meeting their business needs by minimizing the risks that exist. CV. Jaya Abadi will consequently provide excellent service in meeting the needs of customers and partners by acting as consultant, expert administration and culture developer.

2. Vision and Mission

a. Vision Of CV. Jaya Abadi

Become the preferred customer and partner company for every organization or company by providing the best in serving customers through teamwork that combines power.

b. Mission Of CV. Jaya Abadi

- 1) Creating customer satisfaction by understanding needs, providing alternative solutions and fulfilling needs.
- 2) Continuous improvement in all plane and empowerment of available resources.

3. Organization Structure

Direktur	: Mokhammad Fikry Ladzuardi, ST
Komanditer I	: Lailatuz Zuhriyah
Komanditer II	: Kodik Dwi Raharjanto, ST

4. Product Or Service Activity

a. General Contractor Or Contractor Service

Our commitment is to produce quality of construction and building above standard for a reasonable cost. CV. Jaya Abadi supported by competent human resources, extensive building materials network, experienced and well-proven

systems and management so as to guarantee the creation of customer or employer satisfaction.

Construction that has been done CV. Jaya Abadi has not only limited the construction of housing construction, but factories, buildings, bridges, roads In Batu city, East Java CV. Jaya Abadi is currently processing the completion of the construction of 3 units of 2-storey luxury houses with a building area of 300 m each in Perum Apel 8 Residence, Batu-East Java. In the city of Sidoarjo is currently also working on 6 units House at D'Gardenia City. It is also working on a private home in the village of Ngering Porong.

B. Presentation Of Data

1. CV. Jaya Abadi to Fullfil Te Tax Invoice

Taxes are dues to the State, which is obliged to be paid in accordance with the regulations of tax laws, including value added tax or VAT law no. 24 in 2009. On depositing and reporting payments using of the system online or e-Filing. To enter data payment and reporting Tax Invoice can use e-Invoice. E-Filing is a way of delivering Electronic Notification Letter online and real time via internet on Directorate General of Tax (DGT) website (<http://www.pajak.go.id>) or SPT Service Provider or Application Service Provider (ASP). Also e-Invoice is a way of delivering Tax Invoices electronically conducted online and real time via the internet or website DGT

or in Indonesian language is DJP. If a Taxable Entrepreneur can not use the service, he or she can directly come to the Tax Office to assist in its use.

The Ministry of Finance has issued a regulation stipulating the definition of the latest Tax Invoice form, which consists of electronic forms or e-Invoices and written PMK Number 151 / PMK.011 / 2013. Here are some e-Invoice related rules and explanations:

- a. Regulation of the Director General of Taxation Number PER-16 / PJ / 2014 concerning Procedures for the Making and Reporting of Electronic Tax Invoices.
- b. Regulation of the Director General of Taxes No. PER-17 / PJ / 2014 on the Second Amendment to the Regulation of the Director General of Tax No. PER-24 / PJ / 2012 concerning the Form, Size, Procedure of Filling the Information of Notification Procedures in the Framework of Procurement, Procedure for Repair or Replacement, and Tax Invoice Cancellation Procedures.
- c. Decree of the Director General of Tax No. KEP-136 / PJ / 2014 concerning Stipulation of Taxable Entrepreneurs Required to Make Electronic Tax Invoices.

Any changes to the latest government regulations, automatically updated in the Online Tax application, ensures all your reports are accurately made in accordance with applicable tax regulations Online Taxes is an integrated tax application for calculating, depositing and reporting corporate taxes online which can save time the user. The following images obtained from the data

retrieval on the CV. Jaya Abadi:

FAKTUR PAJAK																	
Kode dan Nomor Seri Faktur Pajak :																	
Pengusaha Kena Pajak																	
Nama :		1															
Alamat :																	
NPWP :																	
Pembeli Barang Kena Pajak/ Penerima Jasa Kena Pajak																	
Nama :		2															
Alamat :																	
NPWP :																	
No. Urut	Nama Barang Kena Pajak/ Jasa Kena Pajak	Harga Jual/Penggantian/Uang Muka/Termin (Rp)															
<div>2</div>																	
<div>3</div>																	
Harga Jual/Penggantian/Uang Muka/Termin : - Dikurangi Potongan Harga : - Dikurangi Uang Muka yang telah diterima : - Dasar Pengenaan Pajak : - PPN = 10% x Dasar Pengenaan Pajak : -																	
Pajak Penjualan Atas Barang Mewah <table border="1"> <thead> <tr> <th>Tarif</th> <th>DPP</th> <th>PPn BM</th> </tr> </thead> <tbody> <tr> <td>..... %</td> <td>Rp.</td> <td>Rp.</td> </tr> <tr> <td>..... %</td> <td>Rp.</td> <td>Rp.</td> </tr> <tr> <td>..... %</td> <td>Rp.</td> <td>Rp.</td> </tr> <tr> <td>Jumlah</td> <td>Rp.</td> <td>Rp.</td> </tr> </tbody> </table>			Tarif	DPP	PPn BM %	Rp.	Rp. %	Rp.	Rp. %	Rp.	Rp.	Jumlah	Rp.	Rp.
Tarif	DPP	PPn BM															
..... %	Rp.	Rp.															
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..... %	Rp.	Rp.															
Jumlah	Rp.	Rp.															
Nama :																	

*) Coret yang tidak perlu

Figure 4.1 Example Foarm Tax Invoice
Source: Original data from CV. Jaya Abadi

1) Step 1

- Enter of Code and Tax Invoice Series has been obtained from the DGT.
- Enter of name, address, and Company Tax Number Tax Payer who submits Taxable Goods/Services on the coloumn Taxable Entrepreneur.
- Enter of name, addres, and company Tax Number Tax Payer whos buy or accept Taxable Goods/Services on the coloumn BUYER OF Taxable Goods/Taxpayer receiving Service.

2) Step 2

- a) Enter the serial number in the order of the quantity of delivered goods or services (1, 2, 3, ...).
- b) Enter the name Taxable Goods/Services to submitted.
- c) Enter the nominal price of the column in the Sales / Replacement / Down Payment / Terminals (if the nominal is not in rupiah units, then you must have a special Tax Invoice for nominal other than rupiah, ie the Foreign Currency Invoice).

3) Step 3

- a) The total price is written in the Sales / Replacement / Down Payment / Terminals column.
- b) The total discounted value of Taxable Goods or Services written (if any) is written in the Less Discounted Discounted column.
- d) If you have received an advance after the delivery of Taxable Goods or Services, then the nominal value of the money can be written on the Advance Value column that has been received.
- e) Amount of Selling Price / Replacement / Advances / Termination is deducted by Discounted Price and Advance received, and then written in column of Tax Imposition.
- f) The amount of VAT owed by 10% of the Tax Base is written in the VAT column = $10\% \times \text{Tax Base}$.
- g) On the column of the Sales Tax on Luxury Goods (STLG), only filled in the case of delivery of Taxable Goods categorized as Luxury. It may be

filled by means of the Sales Tax rate on Luxury Goods multiplied by the Tax Base.

- h) Enter the place and date on when make Tax Invoice.
- i) Enter the Name and Signature of the Name of Official who has been appointed by the Company (must be in the Name of Official at the time the Company becomes a Taxable Entrepreneur).
- j) You can now use the Tax Invoice and immediately deposit, report and calculate your Monthly or Yearly Taxes with Online Taxes.

2. CV. Jaya Abadi Pay Mainly Value Added Tax to Fiskus

CV. Jaya Abadi is a business entity or company or company in the sector of contactor. Owner CV. Jaya Abadi has an obligation to pay Taxes. Deposits and reporting has been done by CV. Jaya Abadi by coming to the Tax Office around to deposit and report. The payment is in agreement with the Fiskus or the tax collector or employee of the tax office. Owner CV. Jaya Abadi has get obedient taxpayer a tax for doing duty as a citizen of Indonesia, although sometimes late reports to the tax office.

3. Different from Income Tax Invoice and Outcome Tax Invoice

If viewed only glance, not too noticeable difference from Income Tax Invoice and Outcome Tax Invoice. So let's look at the example image/figure :

- 1). Income Tax Invoice

Faktur Pajak

Kode dan Nomor Seri Faktur Pajak : 010.033-16.87068736		
Pengusaha Kena Pajak		
Nama : PT MCMER Alamat : GRAHA MOBISIL LT.4, JL.MAMPANG PRAPATAN RAYA NO. 139 , JAKARTA SELATAN NPWP : 01.000.120.4-052.000		
Pembeli Barang Kena Pajak / Penerima Jasa Kena Pajak		
Nama : CV. JAYA ABADI Alamat : PERUM TNI ALA-11 NO. 4 RT. 018 RW. 005 SUGIHWARAS CANDI KAB. SIDOARJO JAWA TIMUR NPWP : 75.037.536.2-617.000		
No.	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual/Penggantian/Uang Muka/Termin
1	Twin Palace HRN Perfect Brown Rp 6.920,82 x 1.200	8.304.981,60
2	Exel Ridge Perfect Brown Rp 10.557,18 x 150	1.583.577,30
3	Transport Kota - SIDOARJO-Flat Rp 281 x 1.350	352.350,00
4	Twin Palace HRN Perfect Brown Rp 6.920,82 x 300	2.076.245,40
5	Transport Kota - SIDOARJO-Flat Rp 281 x 300	78.300,00
Harga Jual / Penggantian		12.395.454,00
Dikurangi Potongan Harga		0,00
Dikurangi Uang Muka		0,00
Dasar Pengenaan Pajak		12.395.454,00
PPN = 10% x Dasar Pengenaan Pajak		1.239.545,00
Total PPhBM (Pajak Penghasilan Barang Mewah)		0,00

Sebuti dengan identitas yang berlaku. Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah dibuat dengan cara elektronik sehingga tidak diperlukan tanda tangan di bagian bagian Faktur Pajak ini.



INV-105616

JAKARTA SELATAN, 09 November 2016

ANDRI IRAWAN

Figure 4.2 Example Income Tax Invoice
Source: Original data from CV. Jaya Abadi

Figure 4.2 is the Income Tax Invoice, so that Tax Invoice from supplier to CV. Jaya Abadi. The proceeds of VAT on such input or income tax to be reported to the tax office which results from the sale of goods to the CV. Jaya Abadi. On CV. Jaya Abadi the Tax Invoice from supplier will also be reported to the tax office as an VAT Invoice. So each supplier must make an outcome Tax Invoice for Income Tax Invoice CV or PT.

2). Outcome Tax Invoice

FAKTUR PAJAK

Kode dan Nomor Seri Faktur Pajak : 010.009-17.06830008		
Pengusaha Kena Pajak		
Nama : CV JAYA ABADI Alamat : PERUM TNI AL BLOK A-11 NO 4 RT 018 RW 005, SUGIHWARAS, SIDOARJONPWP : 75.037.536.2-617.000		
Pembeli Barang Kena Pajak / Penerima Jasa Kena Pajak		
Nama : PT. GATRA KANAKA HARUM Alamat : TIDAR VILLA ESTATE KIOS Blok 000 No.02-03 RT:000 RW:000 Kel.KARANG WIDORO Kec.DAU Kota/Kab.MALANG JAWA TIMUR 00000 NPWP : 01.456.274.8-657.001		
No	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual/Penggantian/ Uang Muka Termin
1	TERMIN III SPK.03/EKS/SPK/DIV- IA/TBT/1/2017 Rp 10.000.000 x 1	10.000.000,00
Harga Jual / Penggantian		10.000.000,00
Dikurangi Potongan Harga		0,00
Dikurangi Uang Muka		0,00
Dasar Pengenaan Pajak		10.000.000,00
PPN = 10% x Dasar Pengenaan Pajak		1.000.000,00
Total PPnBM (Pajak Penjualan Barang Mewah)		0,00

Sesuai dengan ketentuan yang berlaku, Direktur Jenderal Pajak mengakui bahwa Faktur Pajak ini telah diterbitkan secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.

SIDOARJO, 27 April 2017


 MOKHAMMAD FIKRY LADZUARDI

Figure 4.3 Example Outcome Tax Invoice

Source: Original data from CV. Jaya Abadi

The figure or picture is an example Outcome Tax Invoice from CV. Jaya Abadi. Not just supplier, CV. Jaya Abadi must also create an Outcome Tax Invoice to be reported to the tax office as tax invoice VAT.

C. Data Analysis

1. Analysis About to Calculate Value Added Tax on Tax Invoice

Tax Invoice Calculations can be obtained when a Taxable Person for VAT purposes a project to work on. In 2016 one of the projects that received CV.Jaya Abadi namely Cluster Project Kahuripan Park (Kahuripan Nirwana Sidoarjo). So in the project made 2 times contractual agreement, namely:

Table 4.1: Type of Price/unit for the construction of Kahuripan Park I

Type	Price/Unit	Total Unit	Total Price
Cassia Standard	Rp. 219.000.000	1	Rp. 219.000.000
Balsa Standard	Rp. 236.000.000	2	Rp. 472.000.000
Total Unit		3	Rp. 691.000.000

Source: Lembar Kontrak Kerjasama CV. Jaya Abadi

Total Price = Rp. 691.000.000

Amount of contract value payment = 19%

$19\% \times \text{Rp. } 691.000.000 = \text{Rp. } 131.290.000$

Tax Base = Rp. 119.354.545

VAT = Rp. 11.935.454

Paid Outcome:

VAT – Total Invoice Tax

= Rp. 11.935.454 – Rp. 11.145.225

= Rp. 790.000

And then Kahuripan Park Building Contract Working Agreement
(2unit), between PT. Mutiara Masyhur Sejahterah with CV. Jaya Abadi.

Table 4.2: Type of Price/unit for the construction of Kahuripan Park II

Type	Harga/Unit	Jumlah Unit	Jumlah Harga
Pandora Standar	Rp. 403.000.000	1	Rp. 403.000.000
Pandora Standar	Rp. 403.000.000	1	Rp. 403.000.000
Total Unit		3	Rp.806.000.000

Source: Lembar Kontrak Kerjasama

Total Price = Rp. 806.000.000

Amount of Contract Value Payment = 19%

19% x Rp. 806.000.000 = Rp. 153.000.000

Tax Base = Rp. 139.218.182

VAT = Rp.13.921.818

Paid Outcome:

VAT – Total Invoice Tax =

Rp. 13.921.818 – Rp. 5.139.571 = Rp. 8.782.247

Calculation on the version of the Tax Office is not listed because of the obstacles in the research that is the lack of employees in the office to help authors give the calculation version.

2. For The Aspect Supplier

Income Tax Invoice and Outcome Tax Invoice above can be confirmed already registered in Tax Service Office. There are some of the Outcome and Income Tax Invoices, still in certain months not reported to the Tax Office. And then Taxable Entrepreneur who does not have a Taxpayer Tax Number or Tax ID Number (TTN) should register to be registered in the list of Tax Service Offices as a Taxable Entrepreneur of the surrounding area. If the entrepreneurs do not fully know how to make TTN then it is better Owner CV.Jaya Abadi help to inform Taxable Entrepreneurs who do not have TTN/Tax ID Number to help register online for Taxable Entrepreneurs are registered and have TTN, for CV.Jaya Abadi and Entrepreneurs Taxable help for the creation of Tax Invoice report. Because according to the writer constraints experienced CV.Jaya Abadi if the seller find cheap goods and can minimize the expenditure for development services CV.Jaya Abadi those who do not have a TTN then Owner CV.Jaya Abadi will be difficult to get Income Tax Invoice report. When there is mutual cooperation to facilitate foreign each will be better, because the impact that occurs on the contractor company and so will be a loss later. This phenomenon is commonly called

the phenomenon of iceberg, which means sometimes tax officials or tax authorities or tax collectors let this problem drag on and will be collected taxpayer errors at the end of the year calculation and the taxpayers will receive a letter from the tax service office for negligence taxpayers who neglect as duties of the taxpayer.

3. Payment Aspect and Reporting of Tax Invoice

Parties charged to levy the Value Added Tax (VAT) is a taxable entrepreneur. Taxable Entrepreneur obliged to levy VAT when selling goods or services. For Taxable Entrepreneurs, the VAT collected is called Output Tax/ Outcome Tax. Conversely, when the Taxable Entrepreneur buy goods or services, Taxable Entrepreneur may also VAT collected by the supplier or the services provider. VAT paid when purchasing goods or services is referred to as Input Tax.

Within one month, the entire output tax is reduced by all input taxes. If the difference is positive where Output Tax is greater than Input Tax, A Taxable Entrepreneur purposes must deposit the amount to the state treasury using the Tax Payment Slip. If the difference is negative, then there is more pay. Taxable Entrepreneur may take into account this overpayment by the calculation of the following month. This process called is compensation. It may also be the Taxable Entrepreneur requesting the overpayment. This process called is Restitution.

If a company belated to report Tax Invoice, this is figure how the illustration belated to report Tax Invoice:



Figure 4.4 Illustration of Belated to Report Tax Invoice
Source: ierotoh.blogspot.com

CHAPTER V

FINALE

A. Conclusion

Based on the results of research and discussion on the application of VAT and Tax Invoice in the calculation and reporting on the CV. Jaya Abadi can be summed up as follows :

1. Application of VAT in calculation and reporting of Tax Invoice CV. Jaya Abadi from 2016 to 2017 is almost in accordance with the VAT Act no. And current No. 18/2000 42/2009. But there are some sections for reporting there are still few constraints, ie reporting beyond the deadline. This happens because at the time in question there are times where on the due date, the 20th of the following month / the end of the next month after the Tax Period (Law 42/2009) is a holiday / big day so it can't be reported.
2. There are some things from the Input Tax Invoice and Output Tax Invoice there are obstacles that is the existence of some of the Taxable Entrepreneurs who as CV. Jaya Abadi not reported because it does not have a Taxpayer Tax Number (TTN) and there are in certain months no reporting on the Output Tax Invoice and Input Tax Invoice

3. The method used CV. Jaya Abadi against Input Tax Invoice and Output Tax Invoice is still not clear, because it is not included in the data given to the author.

B. Suggestion

The suggestions that can be given by the author to CV. Jaya Abadi are as follows:

1. It should be prepared so that there is no delay in reporting, if reporting is due on holiday, it should be reported faster to avoid delay.
2. A Taxable Entrepreneur who does not have a Taxpayer Tax Number (TTN) should be register to the Tax Service Offices as a Taxable Entrepreneur of the surrounding area. If the entrepreneurs do not fully know how to make TTN then it is better Owner CV.Jaya Abadi help to inform Taxable Entrepreneurs who do not have NPWP to help register online for Taxable Entrepreneurs are registered and have NPW, for CV.Jaya Abadi and Entrepreneurs Taxable help for the creation of Tax Invoice report. Because according to the writer constraints experienced CV.Jaya Abadi if the seller find cheap goods and can minimize the expenditure for development services CV.Jaya Abadi those who do not have a TTN then Owner CV.Jaya Abadi will be difficult to get Input Tax Invoice report. When there is mutual cooperation to facilitate foreign each will be better.

3. Should CV. Jaya Abadi write the methods used against Input Tax Invoice and Output Tax Invoice in order not to make readers of this thesis confused, if it does not use the method should be written the reasons to be clear.



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