

ANALYSIS OF THE MECHANISM OF COLLECTION, DEPOSIT AND REPORTING OF VALUE ADDED TAX (VAT) AT XYZ COMPANY

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Abstrak

Pajak Pertambahan Nilai merupakan sebuah pajak yang dikenakan pada setiap adanya sebuah transaksi jual beli barang atau jasa. Penelitian ini bertujuan untuk memahami bagaimana mekanisme dalam melaksanakan prosedur PPN di PT XYZ dan Penelitian ini dilakukan dengan menggunakan data primer dan sekunder yang diperoleh dari PT XYZ yang berlokasi di madiun dengan sebuah observasi, wawancara dan dokumentasi. Pada jenis penelitian ini dengan menggunakan metode penelitian deskriptif kualitatif dengan pendekatan studi kasus. Hasil dari penelitian ini menunjukkan bahwa pada PT XYZ mengalami sebuah masalah yaitu kurang bayar yang dikarenakan lebih banyak pajak keluaran dibandingkan dengan pajak masukannya.

Kata Kunci: Kepatuhan, Pemungutan, Penyetoran, Pelaporan PPN

Abstract

Value Added Tax is a tax imposed on every sale and purchase of goods or services that occurs to individual taxpayers or have the status of Taxable Entrepreneurs. This study to understand how the mechanism is implemented in the procedures for collecting and reporting VAT at PT XYZ. This study was conducted using primary and secondary data from PT XYZ. located in Madiun through observation, interviews and documentation. In this type of research using a qualitative descriptive research method with a case study approach. The results that experienced an underpayment of VAT when reporting its VAT due to output tax than input tax and experienced an overpayment,

Keywords: Compliance, Collection, Payment, VAT Reporting

A. INTRODUCTION

Indonesia is a developing country with a primary goal of improving the welfare of its people based on the principle of justice. In the initial stages of development, the government strives to provide for the needs of all citizens in a just and prosperous manner (Inang Rum et al., 2024). Paying taxes is a manifestation of one's civic obligations. One of the crucial roles of Indonesian citizens is to make a mandatory contribution to the state, which is useful for financing all the state's needs. Although Indonesia currently faces a challenge, namely relatively good economic growth, Indonesia also faces many challenges, one of which is facing a decline in per capita income, which is still relatively low (Rendy et al. 2018). This is in accordance with the existence of a collection system, namely a self-assessment system, which means taxpayers are required to collect or deduct, deposit, and report their own taxes in accordance with tax laws (Rati Naila, 2023). XYZ Company is a company engaged in advertising or promotion services/a newspaper or digital advertising service in implementing an advertising campaign for the needs of all groups. XYZ Company has been confirmed as a Taxable Entrepreneur (PKP) since the beginning of 2024. XYZ Company is located in Madiun, East Java. PT XYZ is a company that is relatively new with a total income for 1 year that is quite high. XYZ Company has also implemented obligations regarding the collection, deposit and reporting of Value Added Tax (VAT) for these services which are in accordance with applicable tax laws, XYZ Company applies a VAT rate of 11% in accordance with Article 7 paragraph (1) of the Tax Harmonization Law. In this research conducted at XYZ Company, the researcher found a phenomenon which, according to the researcher, can be used as a evaluation

material. The following is a phenomenon or problem that researchers can take from PT XYZ;

Table 1.1 Value Added Tax Reporting Data 2024

No	Month	Input Tax	Output Tax	insufficient payment
1.	June	22.093	198.198	176.105
2.	July	172.389	1.272.390	1.100.001

Source:PT XYZ

Based on the data table above, it can be concluded that PT XYZ has carried out a VAT collection and reporting which is routinely reported every month, but in June and February 2024 PT XYZ experienced a problem 5, namely experiencing underpayment when reporting VAT amounting to Rp. 176,105 in June and Rp. 1,100,001 in July. From the table, it has a relationship with a research phenomenon that will be discussed. The importance of aspects in this analysis lies in several aspects of the Research which are useful for understanding how the implementation of VAT collection and reporting at PT XYZ. In an object of research carried out, this found a problem being experienced by this company, namely the fluctuation of ups and downs in the figures in the recapitulation of the Value Added Tax (VAT) Tax Base (DPP) and experiencing a condition according to the evidence in the table above where at the time of reporting the VAT, this company experienced an underpayment due to more output tax compared to input tax.

B. METHOD

This study employed a qualitative research method with a case study approach. According to Sugiyono (2020), qualitative research is based on the conditions of the object being observed, first conducting observations in the field.

C. RESULT AND DISCUSSIONS**Table 1.2 Calculation and Reporting Data for VAT Periodic Tax Returns for January-December 2024**

No	Month/Tax Period	Output Tax	Input Tax	insufficient payment
1.	January	2.263.813	2.483.813	219.999
2.	February	1.809.519	2.139.519	330.000
3.	March	1.467.417	2.017.477	550.060
4.	April	1.018.369	1.128.325	109.956
5.	May	1.075.984	1.185.965	109.981
6.	June	198.198	22.093	-176.105
7.	July	1.272.390	172.389	-1.100.001
8.	August	2.286.889	2.726.878	439.989
9.	September	2.602.367	2.932.356	329.989
10.	October	3.066.448	3.286.415	219.967
11.	November	2.932.356	3.372.358	440.002
12.	December	4.397.866	4.947.855	549.989

Source: PT XYZ 2024 Periodic Tax Return

Based on the table above regarding the reporting data of the VAT periodic tax return in one year from January-December 2024, from the table above we can observe that PT XYZ is experiencing several problems, namely the problem of underpayment that occurred in June-July and in the previous month there was also an overpayment in January to December. PT XYZ conveyed some information about the problem of underpayment, where the problem of underpayment was caused by PT XYZ not balancing its input tax with its output tax so that PT XYZ only focused on its output

tax object, as previously discussed the cause of the problem was due to negligence by PT XYZ itself. PT XYZ experienced an overpayment condition, where the overpayment condition was caused by input tax being paid on purchases. The costs to support a business are greater than its output tax. PT XYZ explained that the problem arose due to the purchase of high-value goods used to support the business's operations. PT XYZ reported an overpayment from the beginning of the month to the end, as shown in the table above. This overpayment also stemmed from the purchase of goods and services, such as software and hardware upgrades to support the company's design system.

Table 1.3 Data on Reporting of VAT Periodic Tax Returns for January-December 2024

No	Month /Tax Period	Reporting Date	information
1.	January	29/02/2024	On Time
2.	February	25/03/2024	On Time
3.	March	25/04/2024	On Time
4.	April	23/05/2024	On Time
5.	Mei	27/06/2024	On Time
6.	June	25/07/2024	On Time But Underpaid
7.	July	23/08/2024	On Time But Underpaid

8.	August	23/09/2024	On Time
9.	September	28/10/2024	On Time
10.	October	25/11/2024	On Time
11.	November	23/12/2024	On Time
12.	December	23/01/2025	On Time

Source: Proof of Receipt of 2024 Periodic Tax Return Payment

Based on the information in the table above, PT XYZ has timely reported its Value Added Tax according to the date stated above before the end of the following month's tax period. In June and July, PT XYZ experienced an underpayment when reporting VAT, and is required to make a deposit to the state treasury for the shortfall. This deposit must be made no later than the end of the following month after the end of the tax period.

Analysis of the VAT Collection Mechanism

PT XYZ has consistently collected VAT for each transaction involving the provision of taxable services to customers. This mechanism is implemented by multiplying the VAT amount by the 11% rate and the Taxable Base (DPP) on each sales invoice issued.

Analysis of VAT Payment Implementation

PT XYZ has remitted the collected VAT (Output VAT) after deducting the VAT payable within a tax period. VAT payments are made through the online e-filing system on the DJP Online portal, provided by the Directorate General of Taxes. The formula for calculating the VAT payable (receivable/offset) is as follows:

VAT Payable = Total Input Tax - Total Output Tax

Total Output Tax of PT XYZ = Rp. 1,272,390

Total Input Tax of PT XYZ = Rp. 172,389

VAT Payable = Rp. 172,389 – Rp. 1,272,390

= -Rp. -1,100,001

Analysis of VAT Reporting Mechanisms

VAT reporting is a crucial obligation for Taxable Entrepreneurs (PKP) to submit a monthly VAT Periodic Tax Return (SPT). PT XYZ reports VAT electronically through the e-Faktur and e-SPT PPN applications, which are integrated with DJP Online. This report includes a recapitulation of Output and Input VAT for the June and July Tax Periods, as well as any VAT underpayments or overpayments. The calculation of the VAT to be remitted and the VAT to be collected by PT XYZ is based on the following formula:

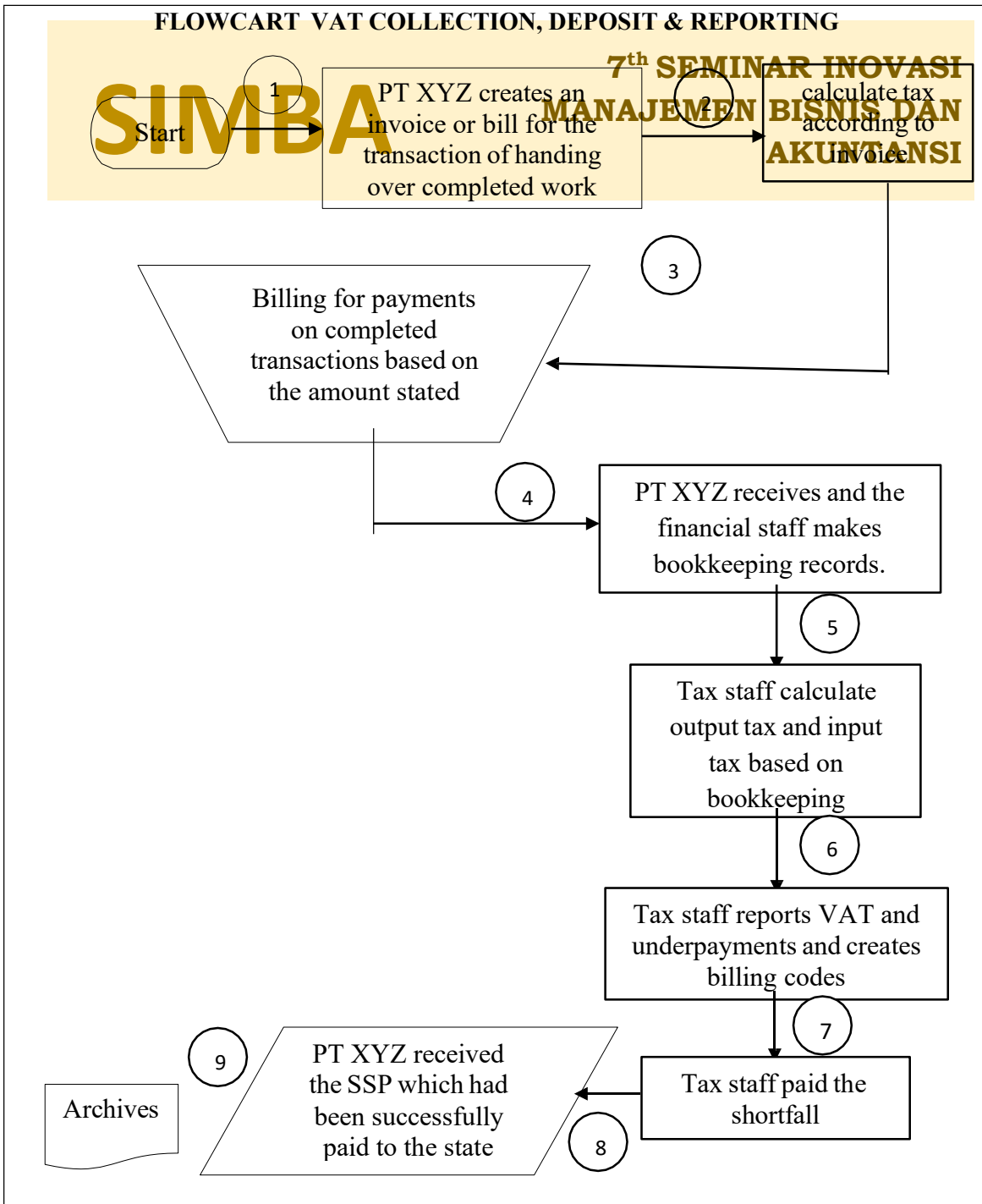
$$\text{VAT Payable} = \text{Input VAT} - \text{Output VAT}$$

$$\text{VAT} = \text{DPP} \times \text{Tax Rate (11\%)}$$

Based on the Law governing VAT regarding the existence of Taxable Entrepreneurs (PKP) as entrepreneurs who deliver Taxable Goods (BKP) or Taxable Services (JKP) which are imposed on PKP who carry out purchase/acquisition transactions of Taxable Goods (BKP) which are subject to VAT. Based on the explanation above, PT XYZ is a company that is subject to VAT for selling or providing services that collect VAT as a Taxable Entrepreneur (PKP) which is an output tax. Companies that have been confirmed as Taxable Entrepreneurs/PKP are required to report their Value Added Tax, with the reporting deadline at the end of the following month after the end of the tax period and before the VAT period Tax Return (SPT) is submitted. According to tax

regulations, companies that are late in reporting their taxes each month will be subject to a penalty of IDR 500,000, in accordance with applicable tax laws. The 11% VAT rate is stipulated in Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law). The application of the 11% VAT rate is regulated in Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (Law No. 7 of 2021: VAT = DPP X Tax Rate (11%) VAT Payable = Input VAT - Output VAT⁵⁶ HPP). VAT reporting is done using the Periodic VAT Return Form 1111. This form consists of several sections that must be completed with data based on VAT transactions during one tax period (generally one calendar month).

FLOWCART VAT COLLECTION, DEPOSIT & REPORTING



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Sources: AuthoR

D. CONCLUSION

PT XYZ has consistently carried out its obligation to collect output VAT on taxable service delivery transactions to buyers/customers every time a taxable service purchase transaction occurs by applying a VAT rate of 11% and issuing tax invoices or invoice letters in accordance with applicable provisions. This aspect shows that PT XYZ's level of compliance is in accordance with applicable laws and regulations. Although the collection and reporting are carried out properly, PT XYZ experienced a significant problem at the VAT deposit stage. This is evidenced by the underpayment status during VAT reporting for the June and July 2024 tax periods. In carrying out the VAT reporting process, PT XYZ has also demonstrated compliance in the VAT reporting aspect as evidenced by the timely submission of VAT periodic SPTs for each tax period and PT XYZ has never been late in its reporting process.

E. SUGGESTIONS

PT XYZ must shift its paradigm: VAT is a tax credit system, not just revenue. This can be achieved by providing internal education to the accounting team or staff to better understand that VAT is an indirect tax with a tax credit mechanism. This means that the VAT that must be remitted to the state is the difference between the output VAT (collected) and the input VAT (paid to other VAT-Registered Taxable Entities). High output VAT does not necessarily mean that the PP that must be remitted is also high if there is significant input tax. Shift the focus from only monitoring output VAT as "revenue" to a balanced attention to the recording, verification, and crediting of all taxes. Provide training to staff, especially those in the finance department.

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