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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ABSTRAK

Kata Kunci: Value Added Tax, Invoice, Corporate Tax Payer, Tax Calculation

ABSTRACT
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.

Keywords: Value Added Tax, Invoice, Corporate Tax Payer, Tax Calculation
INTRODUCTION

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 State Budget Indonesia Periods 2016](source: APBN PDF 201)

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 Realization of State Revenues from the Tax Sector in the periode 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                              | -      | -      | -      |
| 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 Díaz 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 Sambodo (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

LITERATURE REVIEW
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.

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.

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.

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.

\[
\text{Tax Base} \times 10\% \text{ Rate} =
\]

Figure 2 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.

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.

**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.

**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.

**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.

**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”.

**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.

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.

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.

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
RESEARCH RESULTS AND DISCUSSION
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 2: Type of Price/unit for the construction of Kahuripan Park I

<table>
<thead>
<tr>
<th>Type</th>
<th>Price/Unit</th>
<th>Total Unit</th>
<th>Total Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cassia</td>
<td>Rp. 219,000,000</td>
<td>1</td>
<td>Rp. 219,000,000</td>
</tr>
<tr>
<td>Standar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balsa</td>
<td>Rp. 236,000,000</td>
<td>2</td>
<td>Rp. 472,000,000</td>
</tr>
<tr>
<td>Standar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Unit</td>
<td></td>
<td>3</td>
<td>Rp.</td>
</tr>
</tbody>
</table>

Source: Lembar Kontrak Kerjasama CV. Jaya Abadi

Total Price = Rp. 691,000,000
Amount of contract value payment = 19%
19% x Rp. 691,000,000 = 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 Masyhir Sejahterah with CV. Jaya Abadi.

Table 3: Type of Price/unit for the construction of Kahuripan Park II

<table>
<thead>
<tr>
<th>Type</th>
<th>Harga/Unit</th>
<th>Jumlah Unit</th>
<th>Jumlah Harga</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pandora</td>
<td>Rp. 403,000,000</td>
<td>1</td>
<td>Rp. 403,000,000</td>
</tr>
<tr>
<td>Standar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pandora</td>
<td>Rp. 403,000,000</td>
<td>1</td>
<td>Rp. 403,000,000</td>
</tr>
<tr>
<td>Standar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Unit</td>
<td></td>
<td>3</td>
<td>Rp. 806,000,000</td>
</tr>
</tbody>
</table>

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:

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.

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.

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.

CONCLUSION & SUGGESTIONS

Conclusions
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.

Suggestions
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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