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ANALYSIS OF THE TREATMENT OF VALUE ADDED TAX (VAT) AT PT KRB

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Abstract: This study aims to determine how the application of Value Added Tax (PPN) at PT KRB and whether the application is in accordance with Law No. 28 of 2007. This research is a qualitative research with a descriptive analysis approach. This research was conducted at PT KRB which is located in Denpasar, Bali. The data in this study were collected by means of interviews, and documentation which was then analyzed by qualitative descriptive analysis. The results of this study indicate that the application of VAT on PT KRB from recognition is in accordance with applicable regulations. The calculation is not appropriate because there is a gap where not all input taxes should be credited which requires a re-calculation and results in underpayment of VAT on the company and has the impact of being subject to administrative sanctions in the form of interest sanctions. The results of this study are expected to increase taxpayer compliance in regulations or the application of taxation to companies so as to minimize the tax payable.

Keywords: Value Added Tax (VAT), Application of Taxation, Recalculation, Impact of Sanctions.

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Introduction

The current situation greatly affects the performance of a country's income as well as government policies in managing a country's finances during a pandemic. That way, the government is trying to obtain sources of state funding that are used to cover development financing that comes from national income from various sources. Taxation is one of the important factors in a country's finances, especially to ensure the implementation of sustainable national infrastructure development that aims to improve people's lives at large. The community must play a role in supporting the success of the national development agenda by increasing awareness and compliance in paying taxes. VAT is a type of tax that contributes greatly to state revenue. Taxpayers must be proactive in reporting and being responsible for the amount of tax owed to minimize the company's tax burden. Minimizing the tax burden is done in a way that there are no errors during the application of taxation so that the company concerned is not subject to sanctions for the VAT.

PT KRB is a Taxpayer who has a business in the field of medical health services, namely hospitals, especially handling eye health services in the form of Inpatient Services, Outpatient Services, One Day Care (ODC) - OK, and Optical Sales. At the end of the tax period, PT KRB credits all input taxes derived from the acquisition of BKP/JKP. However, in fact the input tax cannot be fully credited because the amount of the input tax is a combination of the BKP/JKP purchase transaction where not all BKP/JKP are tax payable. This will cause a difference in the crediting of the VAT Input Tax which results in PT KRB having to re-calculate the Input Tax received with PMK 135/PMK.11/2014. The results of the calculation will have an impact on the existence of VAT Overpaid or VAT Underpaid. Another problem that often occurs is the number of companies that make payments and reports that are not in accordance with applicable regulations. Therefore, every taxpayer is obliged to understand the criteria of the VAT process. To avoid being subject to administrative sanctions in the form of fines, interest sanctions and increased sanctions that arise due to errors in the application of VAT.

From these problems, it can be concluded that the main problem is how the application of Value Added Tax (PPN) at PT KRB, and whether the application of VAT is in accordance with Law Number 28 of 2007.

Method

This research is a type of qualitative research with a descriptive analysis approach. This research was conducted at PT KRB which is located in Denpasar City, Bali. The data source of this research is primary data in the form of unstructured interviews. In addition, secondary data in the form of documentation, financial report data, recapitulation of VAT, standard tax invoices, recapitulation of sales data as well as books and journals related to this research are regarding the application of Value Added Tax to compliance with applicable regulations. The collection instruments in this study were voice recorders, stationery and books. The data collection techniques in this study are interviews and documentation. To determine the feasibility of the data, data triangulation is carried out, namely triangulation of sources, time and techniques. Completion of this research using descriptive qualitative analysis method, namely by collecting and compiling information that has been obtained from the results of interviews, then collecting data in the form of documentation, analyzing or processing data regarding the VAT application system and its compliance with regulations and drawing conclusions and suggestions.

Result and Discussion

• Recognition of Value Added Tax for Services at PT KRB After Recalculation

Based on the description of the research results, when VAT is payable to PT KRB is at the time of delivery of Taxable Goods (BKP) or Taxable Services (JKP) which is carried out within the customs area in the context of business activities which can be interpreted as tax payable occurs at the time of submission of BKP or JKP even though the payment for the delivery has not been received or has not been fully received VAT on PT KRB is recognized at the time of delivery of the BKP. At the time of delivery of goods for sale, VAT is recorded in the VAT Payable account and reported as output VAT at the same time. Likewise, when submitting BKP on a purchase transaction, VAT is recorded in the VAT advance account and reported as input VAT at the same time.

• Recalculation of Value Added Tax (VAT) for Services at PT KRB Based on PMK 135/PMK.11/2014

Every year PT KRB makes adjustments to the amount of tax deposited into the state treasury. This is due to the fact that the Input Tax from medicines purchased by PT KRB cannot be fully credited as stipulated in the Circular Letter of the Director General of Taxes Number SE.06/PJ.52/2000. Recalculation of Input Tax can be started by collecting sales data in the form of unpaid sales and sales of VAT payable. The following is a recap table of PT KRB Sales data for 2019, 2020, and 2021.

Table 1. Sales Recap of PT KRB

Time	Total Sales	DPP	VAT
2019	8.431.153.358	2.912.697.203	291.269.720
2020	9.955.591.930	1.870.768.092	187.076.809
2021	17.358.896.752	3.067.282.413	306.728.241
TOTAL	35.745.642.041	7.850.747.708	785.074.771

PT KRB at the end of the tax period has credited the entire Input Tax for each BKP purchase transaction. However, in fact the Input Tax cannot be fully credited because the total amount of the input tax is a combination of the BKP purchase transaction where not all BKP is VAT payable. BKP, especially drugs, have different characteristics or treatment if they are handed over to inpatients, the drugs are not subject to VAT. Therefore, it is necessary to recalculate the Input Tax in accordance with PMK 135/PMK.11/2014. PMK 135/PMK.11/2014 stipulates the procedure for calculating input tax credits for PKP who submits tax payable and non-taxable submissions. PMK 135/PMK.011/2014 is an advanced regulation that was previously regulated in the PMK 78/PMK.03/2010. If the PKP makes a delivery that is payable and not payable, the Input Tax related to the two submissions cannot be fully credited. Therefore, it is necessary to recalculate the Input Tax. The recalculation of the Input Tax at PT KRB is formulated as follows:

$$P = \frac{X}{Y} \times PM \quad (1)$$

The recalculation is done by calculating the monthly tax period for 3 years. The following is a table for recalculation of the 2019, 2020, 2021 tax period.

Table 2. Recalculation of the 2019 Tax Period

Time	Sales Payable VAT	Total Sales	Income Tax	Creditable Input Tax
	(X)	(Y)	(PM)	
January	216.887.296	974.085.661	17.445.865	3.884.449
February	223.587.296	654.008.587	18.445.865	6.306.127
March	228.961.059	660.069.286	19.247.919	6.676.608
April	101.240.765	208.207.652	8.991.159	4.371.942
May	106.330.627	230.183.856	6.915.019	3.194.309
June	242.361.059	804.497.745	21.247.919	6.401.097
July	145.176.881	440.472.746	5.843.702	1.926.045
August	196.122.079	628.019.673	13.655.077	4.264.296
September	157.152.187	626.600.853	7.945.807	1.992.817
October	453.885.604	1.014.958.170	16.247.910	7.266.006
November	410.631.294	1.254.143.321	21.493.817	7.037.500
December	430.361.056	935.905.808	23.038.190	10.593.737
TOTAL	2.912.697.203	8.431.153.358	180.518.249	63.914.934

Table 3. Recalculation of the 2020 Tax Period

Time	Sales Payable VAT	Total Sales	Income Tax	Creditable Input Tax
	(X)	(Y)	(PM)	
January	216.333.160	948.756.111	78.573.957	17.916.251
February	188.560.757	993.996.765	24.818.886	4.708.132
March	161.133.179	750.986.181	20.425.468	4.382.531
April	72.078.843	328.207.047	5.900.755	1.295.888
May	108.876.295	538.036.914	18.287.287	3.700.586
June	137.022.364	653.819.087	25.049.493	5.249.680
July	139.443.754	838.108.015	19.105.434	3.178.747
August	167.974.858	1.250.689.965	30.196.202	4.055.524
September	150.955.394	696.666.338	35.115.114	7.608.830
October	183.514.132	1.002.054.022	31.993.347	5.859.196
November	159.565.125	895.197.805	31.064.490	5.537.111
December	185.310.232	1.059.073.682	234.596.047	41.048.181
TOTAL	1.870.768.092	9.955.591.930	555.126.480	104.540.657

Table 3. Recalculation of the 2021 Tax Period

Time	Sales Payable VAT	Total Sales	Income Tax	Creditable In- put Tax
	(X)	(Y)	(PM)	
January	202.739.374	1.143.699.756	27.331.824	4.845.010
February	172.959.805	1.018.537.928	20.739.087	3.521.743
March	211.689.428	1.209.044.753	35.094.614	6.144.652
April	207.583.927	918.840.019	24.398.022	5.511.990
May	243.335.953	1.724.061.980	43.523.156	6.142.905
June	271.024.876	1.598.780.961	45.288.117	7.677.228
July	278.490.209	1.548.476.364	40.337.784	7.254.665
August	248.117.030	1.534.138.861	39.008.342	6.308.838
September	312.789.294	1.421.532.451	37.359.227	8.220.401

October	360.761.185	1.975.032.691	59.687.043	10.902.487
November	280.709.942	1.467.559.252	41.921.270	8.018.564
December	277.081.391	1.799.191.737	42.714.042	6.578.102
TOTAL	3.067.282.413	17.358.896.752	457.402.528	81.126.584

The actual creditable Input Tax in 2019 is Rp. 63,914,934, in 2020 it is Rp. 104,540,657 and in 2021 the creditable is Rp. 81,126,584. With the total creditable input tax from 2019, 2020 and 2021 is Rp 249,582,176. The results of this study indicate that the hospital input tax must be recalculated, where the delivery of drugs that have different characteristics between inpatients and outpatients must be separated so that there are no deviations in input tax crediting. And that every imposition of VAT on Hospitals refers to the Regulation of the Minister of Finance Number 135/PMK.011/2014.

• Process of Payment and Reporting of Value Added Tax (VAT) by PT KRB

Coord. VAT payments at PT KRB always make payments on time in accordance with applicable tax provisions, namely Article 15A paragraph (1) of the Value Added Tax Law. VAT and PPnBM payable in one Tax Period must be paid no later than the following month after the end of the Tax Period and before the VAT Periodic Return is submitted. And in the process of reporting Value Added Tax (VAT), PT KRB has reported on time in accordance with the applicable VAT provisions in Article 15A paragraph (1) of the Value Added Tax Law which states that the payment of VAT by PKP is no later than the end of the following month after the end of the Tax Period, and before the VAT Period Notification is submitted

• Impact Analysis of The Application of Value Added Tax (VAT) Implemented by PT KRB Based on PMK

135/PMK.11/2014
The recalculation will certainly have an impact on PT KRB. There are two impacts resulting from the re-calculation of the Input Tax, namely the main impact and the impact of sanctions. The main impact is in the form of underpaid VAT which must be deposited back into the state treasury of Rp 943,465,081, while the resulting sanctions impact is in the form of administrative sanctions in the form of interest as a result of corrections that cause VAT underpayments during 2019-2021 amounting to Rp 84,534,153 . PT KRB can apply for relief or cancellation or elimination of administrative sanctions by submitting an application to the Regional Office (KanWil). The administrative sanctions can be reduced or canceled from 0% to 100% after being reviewed and considered by the Tax Office.

• Discussion

PΔ Application of Value Added Tax (VAT) at PT KRB with Applicable Tax Regulations

Recognition when VAT is payable to PT KRB is at the time of delivery of Taxable Goods (BKP) or Taxable Services (JKP) which is carried out within the customs area in the context of business activities. At the time of delivery of goods for sale, VAT is recorded in the VAT Payable account and reported as output VAT. Likewise, when submitting BKP on a purchase transaction, VAT is recorded in the VAT advance account and reported as input VAT. The results of the re-calculation of the Input Tax show the underpayment of VAT due to the sales object of PT KRB that is owed VAT and is not payable VAT and PT KRB does not re-calculate the Input Tax. The calculation of Input Tax at PT KRB is not appropriate because not all Input Taxes can be credited. In terms of payment and reporting before the recount is carried out, PT KRB is included as a taxpayer who obeys taxes and does not receive sanctions for being late in paying or reporting tax obligations. However, after a re-calculation, it was seen that PT KRB experienced an underpayment of VAT which had to be deposited back into the state treasury and reported in a timely manner according to the applicable tax provisions. There are two impacts, namely the principal impact in the form of underpayment of VAT where the underpayment must be deposited into the state treasury and also the impact of sanctions, namely administrative sanctions in the form of interest sanctions as a result of corrections that cause underpayment of VAT. Judging from the recalculation that resulted in the underpayment of VAT, it can be said that the application of taxation, especially VAT at PT KRB, has not met the requirements of the applicable laws and regulations, namely Law No. 28 of 2007.

Conclusion

The results of the study indicate that the application of VAT at PT KRB is seen from the acknowledgment of VAT made at the time of delivery of Taxable Goods (BKP) which is carried out within the customs area in the context of business activities which can be said to be in accordance with applicable regulations. In the calculation, for the Output VAT at PT KRB it is correct to only charge the VAT payable, while for the Input VAT, PT KRB credits all of its Input Taxes without sorting out which ones should be creditable and which ones shouldn't be creditable. And in carrying out payments and also reporting VAT at PT KRB, it is carried out before the predetermined deadline and includes tax-compliant taxpayers where there are no delays in payments and reporting. The calculation of VAT at PT KRB is not appropriate due to a gap where not all input taxes should be credited which requires a re-calculation and results in underpaid VAT to the company amounting to Rp 943,465,081 and has an impact on administrative sanctions imposed for 3 years, which is Rp 94,822,873.

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