

## Collecting and Reporting Mechanism Value Added Tax

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**Keywords :** *taxable goods, Value Added Tax, collection and reporting.*

**Abstract:**

*Value Added Tax (VAT) is a tax that is collected and imposed on the delivery of Taxable Goods (BKP) and Taxable Services (JKP). VAT is collected using a tax invoice and a Tax Payment Slip (SSP). Purchases of Taxable Goods are subject to VAT and PKP partners will prepare and submit tax and SSP invoices to the treasurer for the expenditure unit of the Central Office for the Cidanau, Ciujung, and Cidurian River Regions. This study aims to determine the mechanism for collecting and reporting VAT and to find out the obstacles encountered when collecting and reporting VAT at the Work Unit of the Central Office for the Cidanau, Ciujung and Cidurian River Regions. The method used in this research is descriptive with an inductive approach and data collection techniques using observation, interviews and documentation. The results of this study are that the Value Added Tax (VAT) Reporting mechanism carried out by the Expenditure Treasurer at the Work Unit of the Balai Besar for the Cidanau, Ciujung, and Cidurian River Regions is appropriate.*

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## **Introduction**

Indonesia is a developing country, so it cannot be separated from various infrastructure developments, be it the construction of roads, buildings, housing, other facilities, and infrastructure. The projects in the construction itself are partly filled by government projects and the rest are obtained from private projects. Judging from its development, the construction sector does not only have an impact on economic life but also has a positive impact on the social life of the community. The relationship between the economic and social progress of society can be seen from the work of construction industry players. The existence of various types of construction work such as schools, business centers, government buildings, bridges, to highways will create economic movement as well as support the socio-cultural life of a nation, even if the form of business, including in the field of construction or services, cannot be separated from taxes. Taxes are the biggest source of revenue because most of the state budget is financed by taxes. Taxes also have the greatest potential every year because taxes increase along with the rate of population growth, the economy, and the political stability of a country (Sarjono, 2017).

The State Budget it is explained the sources of state revenue from within the country and grants. State revenue from within the country is obtained from taxes and non-tax. Tax is an obligation that must be paid by the community to the government for development activities in all fields. The role of tax revenue for the state is very dominant in supporting the running of the government. One of the most potent sources of tax revenue is Value Added Tax (Santoso et al., 2018). Infrastructure development is a crucial aspect of increasing economic growth because it can create new jobs, reduce poverty, and increase per capita income (Panjaitan et al., 2019). Therefore, infrastructure has a significant position in the sustainability of the activities of the population of a region.

Infrastructure also plays an essential role as one of the driving wheels of economic and social activities. The Secretary General of the PUPR Ministry, on the PUPR official website stated that taxes are the main source of APBN revenues with the priority for infrastructure development. The infrastructure built by the Ministry of Public Works and Public Housing (PUPR) through taxes includes the construction of 16 new dams and the completion of 45 existing dams, the construction of 500 thousand new irrigation networks and the rehabilitation of 2.5 million irrigations, and the construction of 3,000 kilometers of new roads to support the area. strategic. Based on Presidential Decree No. 12 of 2012 concerning Designation of the Cidanau-Ciujung-Cidurian River Basin as a Cross-Provincial River Basin (covering parts of Banten Province and West Java Province), the management must still pay attention to the raw water needs of the capital of the Republic of Indonesia.

The Cidanau Ciujung Cidurian River Basin Center (BBWSC3), which is still under the auspices of the Ministry of Public Works and Public Housing of the Republic of Indonesia (PUPR), has the task of carrying out resource management. Water resources in the river basin which includes program preparation, construction implementation, operation, and maintenance in the framework of conservation and misuse of water resources and control of the destructive power of water in rivers, beaches, dams, lakes, lakes, ponds, and other water

reservoirs, irrigation, swamps, ponds, groundwater, raw water, and urban main drainage management. This large center has several work units (Satker), including Dam construction work units, Balai work units, Water Utilization Network Implementation Work Units (PJPA), and Water Resource Network Implementation Work Units (PJSA). In this case, the author will only discuss one of the Satker where the author works, namely the Balai Satker which is in charge of compiling the implementation program for the construction or construction of the Sindangheula dam and the Karian dam.

Several types of taxes are imposed on Indonesian citizens, one of which is the value-added tax (VAT). VAT is a mandatory tax imposed on the added value of goods or services produced or delivered by taxable entrepreneurs, entrepreneurs who produce taxable goods (BKP), import BKP, conduct a trading business, or entrepreneurs who do business in the field of taxable services (JKP). In VAT, there is no double collection system because there is a tax credit mechanism and the same tax rate of 10%. VAT is charged and deposited by entrepreneurs or companies that have been confirmed as Taxable Entrepreneurs (PKP). PKP in VAT is a party that is obliged to deposit and report VAT to the state. By being designated as a PKP, entrepreneurs or companies are required to collect, deposit and report the VAT owed. In calculating the VAT collected, there are two schemes, namely output tax and input tax (Marsadita, 2022). Value Added Tax (VAT) is one of the biggest contributors to Indonesia's state revenue. This is because VAT is imposed on everyone, in contrast to income tax, which is only imposed on individuals or entities that have income.

There are several types of taxes collected by the treasurer. Legislation Article 21 Paragraph (1) of the Harmonization Law Number 7 of 2021 states that collecting PPN and PPnBM is one of the obligations that must be carried out by the treasurer. These obligations must be carried out properly because the three types of taxes are state revenues that are used to support ongoing national development to improve people's welfare. The problem that occurred in the Cidanau Ciujung, and Cidurian Work Units was that there was an error in the Reporting of the VAT Unification SPT when inputting data for the NTPN payment receipt number so errors were often encountered when inputting data. The purpose of this study is to find out more deeply about the Collection and Reporting of Value Added Tax at the work units of the Central Office for the Cidanau, Ciujung, and Cidurian River Regions.

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### **Research Method**

The research method is defined as a scientific way to obtain data with a specific purpose and use. The scientific method means that research activities are based on scientific characteristics, namely rational, empirical, and systematic (Sugiyono, 2013). The type of research used by the author in this research is qualitative research with a descriptive approach. This research explores and takes an overview of the situation which will be studied extensively and in-depth, particularly regarding the mechanism for the collection and reporting of Value Added Tax in the Work Units of the Cidanau, Ciujung, and Cidurian River Basin Offices. Descriptive research is research that is intended to investigate a condition, situation, or other events, then the results will be presented in the form of a research report (Arikunto, 2019). Data obtained by using documentation, observation techniques and interviews.

### **Result and Discussion**

The basis for collecting VAT and PPnBM is the amount of payment made by the government treasurer or the amount of payment made by the KPPN as stated in the Payment Order (SPM) (Mardiasmo, 2018). Collection for all activities carried out by the Work Unit of the Central Office for the Cidanau, Ciujung, and Cidurian River Regions is carried out using a self-assessment system. The self-assessment system is to give authority and trust to taxpayers to calculate, calculate, pay, report and be accountable for the amount of tax owed on their own. The existence of a self-assessment system can encourage voluntary taxpayer compliance so that it can increase tax revenues (Maulida & Adnan, 2017). The self-assessment system is a system in which calculations, deposits, and reports are carried out by the Treasurer of the Spending Unit of the Central Office for the Cidanau, Ciujung, and Cidurian River Basin. The Expenditure Treasurer of the Working Unit of the Central Office for the Cidanau, Ciujung, and Cidurian River Regions collects purchases of Taxable Goods (BKP) from government partners. Then the Expenditure treasurer receives a Tax Invoice and Tax Deposit Letter (SSP) from the government partner as a receipt for the Agency for the purchase of the taxable goods. The Mechanism for the Collection of Value Added Tax in the Working Units of the Cidanau, Ciujung, and Cidurian River Basin Offices is as follows:

1. PKP government partners create tax invoices and SSP when submitting invoices to government treasurers.
2. The tax deposit slip is filled out by affixing the NPWP and the PKP identity of the government partner concerned.
3. Government partners include the amount of PPnBM on the tax invoice if PPnBM is payable in the delivery of the Taxable Goods

4. Tax invoices are made in three copies for government treasurers or KPPN, for PKP archives for government partners, and for tax service office.
5. After depositing the amount of VAT payable through the post office, 5 (five) copies of SSP are made for PKP government partners, tax services offices, PKP government partners attached to SPT period VAT, perception bank or post office, and government treasurer.
6. The tax invoice sheet is stamped "Date Paid" and signed by the government treasurer.
7. The number and date of the SPM advice are listed by the KPPN on each width of the tax invoice
8. The first sheet of SSP for PKP government partners and the second sheet for the Tax Service Office shall be stamped "has been affixed" by the KPPN
9. Tax invoices and SSP are proof of collection and deposit of VAT and PPnBM
10. The VAT deposit made by the government treasurer is the 7th of the following month, if the person who collects it is the Official Signing the Payment Order as the VAT collector, then the deposit is on the same day as the payment to the PKP Government Partner through the KPPN.

Based on the results of the interviews, the work units of the Cidanau, Ciujung, and Cidurian River Basin Offices make deposits before reporting their taxes. The work unit of the Cidanau, Ciujung and Cidurian River Basin Offices performs tax payments to state revenues through the post office using the Billing code. This method is by the Regulation of the Minister of Finance Number 32/PMK.05/2014 article 12 which describes the electronic state revenue system. The spending treasurer deposits VAT on the purchase of goods with the partner's name and NPWP at the post office. Deposits are made on the same day as the implementation of the goods using the State Revenue Module (MPN), namely by e-Billing.

The reporting mechanism is under the Director General of Taxes Regulation PER-17/PJ/2021 concerning forms and procedures for making proof of tax withholding or collection as well as forms of contents, and procedures for filling out and submitting SPT. Value Added Tax Reporting conducted by the Expenditure Treasurer at the Cidanau, Ciujung, and Cidurian River Basin Work Units online, namely using the DGT Online website on the e-Bupot feature Unification of Government Agencies. Following the Regulation of the Director General of Taxes Article 17 which took effect since the September 2021 tax period, the old e-SPT application is no longer used and the work units of the Cidanau, Ciujung, and Cidurian River Basin Offices have used the DGT Online website as a reporting website by submitting a letter Periodic VAT Notice.

There were several obstacles faced by the Work Unit of the Cidanau, Ciujung, and Cidurian River Basin Centers at the time of collection and reporting, including:

1. The obstacle that occurred in the Work Unit of the Cidanau, Ciujung, and Cidurian River Basin Offices was that when they wanted to report the Periodic VAT Unification SPT it was difficult to include the State Revenue Transaction Number (NTPN), which consists of a 16-digit combination of numbers and letters. NTPN numbers are used to identify or as evidence to validate tax transactions that have been made and issued through the State Revenue Module (MPN). The difficulty that occurs when reporting Unification Period VAT

SPTs is that proof of payment made through the post office is in the form of a printed receipt where the NTPN number is not very clear, so there are difficulties in NTPN Number input.

2. The obstacle that occurs in the work unit of the Cidanau, Cijung, and Cidurian River Basin Center is when goods/services are purchased from a partner who has the status of a Taxable Entrepreneur, and the partner has already collected VAT and will deposit the VAT himself to the state treasury, then The Spending Treasurer must report to the Tax Service Office on the withholding and deposit of the VAT. To obtain a tax payment letter for the related VAT deposit, the Expenditure Treasurer must work with partners to be able to prepare a tax payment letter for the VAT deposit which is signed by the Expenditure Treasurer under the Decree of the Minister of Finance Number 563/KMK.03/2013. To avoid problems like this then before purchasing BKP / obtaining JKP from PKP government partners, the Spending treasurer coordinates and notifies the partner PKP that following the provisions that apply to government agencies, the collection of VAT and its deposit will be carried out by the Spending Treasurer. Partner Taxable Entrepreneurs are asked to only issue tax invoices and tax deposit letters that have been authorized by the authorities. If this provision is agreed upon by the government partner Taxable Entrepreneur, then the purchase of BKP/acquired JKP can be continued.

## **Conclusion**

The collection and reporting mechanism carried out by the Expenditure Treasurer at the Work Unit of the Cidanau, Cijung, and Cidurian River Basin Offices is appropriate. By practicing PKP partners making Tax Invoices and SSP, then PKP government partners submit tax invoices and SSP with the aim of submitting bills to the government treasurer. After that, the SSP is filled in by affixing the NPWP and PKP identity of the government partner concerned, then the government partner includes the amount of PPnBM on the tax invoice if the submission the BKP is payable for PPnBM. The Value Added Tax reporting mechanism carried out by the Expenditure Treasurer at the Work Unit of the Cidanau, Cijung, and Cidurian River Basin Offices is in accordance with the practice of making proof of tax withholding or collection, submitting proof of withholding or collection of tax to the party withholding and/or collected, as well as reporting proof of tax withholding or collection to the DGT by using Periodic SPT for government agencies as a means to carry out these obligations, the e-Bupot feature for government agency unification was created.

The obstacle that occurs when collecting Value Added Tax is that the PKP partner does not provide a tax deposit letter and a tax invoice to the Expenditure Treasurer and immediately reports it himself. The mistake that occurred at the time of collection was the proof of payment in the form of a photocopy so that the NTPN number was not clear when you wanted to report Value Added Tax.

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