

Procedure for Submitting Value Added Tax (VAT) Restitution for the December 2023 Tax Period at PT CMT

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Excess Tax occurs when the creditable input tax is greater than the output tax, the difference is the excess tax that can be compensated for the next tax period or a refund application can be submitted at the end of the financial year. PT CMT experienced an overpayment of Value Added Tax (VAT) in December 2023 and submitted a restitution application. The purpose of this writing is to understand the procedure for submitting a Value Added Tax (VAT) restitution at PT CMT and to find out what obstacles occur during the process of submitting a Value Added Tax (VAT) restitution carried out by PT CMT. This writing method uses a descriptive method that aims to describe a certain fact or reality that occurs during the Submission of Value Added Tax (VAT) Restitution at PT CMT which is assisted by PT Logistax Mitratama Solusi as a tax consultant who manages and assists with PT CMT's taxation. Data collection carried out is observation, interviews, literature studies, and documentation. The VAT Restitution Submission Procedure at PT CMT is carried out through a process of preparation stages, implementation stages, and evaluation stages. The implementation stage of PT CMT continues to carry out restitution procedures in accordance with applicable regulations, accompanied and directed by tax consultant PT Logistax Mitratama Solusi as its tax consultant so that it can receive the disbursement of its restitution funds. In the preparation stage, PT Logistax Mitratama Solusi found obstacles in the form of a lack of physical documents in the attachment to purchases belonging to PT CMT.

Introduction

Reported from the official website of the Ministry of Finance (Kemenkeu) on Friday, November 24, 2023, it was reported that the Indonesian State Budget (APBN) from early 2023 to October 2023 remained positive. However, anticipation of a slowdown is still needed to maintain the momentum of economic growth. In February 2024, Sri Mulyani Indrawati as the Indonesian Minister of Finance said that "The positive performance of the APBN at the beginning of this year is capital for us to go through 2024". Entering early 2024, the realization of State Revenue and Grants until January 31, 2024 was recorded at IDR 215.46 trillion or had reached 7.70 percent of the 2024 APBN target. In nominal terms, the realization of the State Revenue component sourced from Tax revenues reached IDR 172.16 trillion, Non-Tax State Revenue (PNBP) reached IDR 43.26 trillion, and Grant realization reached IDR 0.05 trillion.

From the data, it can be seen that tax revenue has an important role in state revenue, which means that tax has an influence on increasing development and the sustainability of the running of the wheels of government. Knowing the very important and influential role of tax, increasing tax revenue becomes an ultimatum for the government by making improvements or changes from time to time in regulating aspects of taxation in order to maximize tax revenue.

The nominal tax revenue in early 2024 that played a significant role came from non-oil and gas income tax (PPH) of IDR83.69 trillion and Value Added Tax and Luxury Goods Sales Tax (PPN/PPnBM) of IDR57.76 trillion. The contribution of the two components of tax revenue to total tax revenue was 56.07 percent and 38.70 percent, respectively. In detail, the realization of tax revenue from the PPN/PPnBM component was mainly supported by PPN revenue, especially Domestic PPN (PPN DN) and Import PPN with contributions from the two components of 61.69 percent and 33.85 percent, respectively, to total PPN/PPnBM revenue. PPN DN and Import revenues showed a positive trend indicating strong domestic consumption and the resilience of the Indonesian economy in the long term.

Value Added Tax (VAT) is one type of taxation, according to Law Number 42 of 2009 Value Added Tax is a tax on consumption, both consumption of goods and services within the customs area which is imposed in stages on each production and distribution. In Value Added Tax (VAT) there is an output tax, namely Value Added Tax (VAT) payable which must be collected by Taxable Entrepreneurs (PKP) who make deliveries of Taxable Goods (BKP), Taxable Services (JKP), exports of Tangible Taxable Goods (BKP), exports of Intangible Taxable Goods (BKP), and/or exports of Taxable Services (JKP). In addition, there is input tax, namely Value Added Tax (VAT) which should have been paid by Taxable Entrepreneurs (PKP) due to the acquisition of Taxable Goods (BKP) and/or Taxable Services (JKP) and/or Utilization of Intangible Taxable Goods (BKP) from outside the Customs Area and/or utilization of Taxable Services (JKP) from outside the Customs Area and/or import of Taxable Goods (BKP). If the input tax is greater than the output tax, the taxpayer status becomes overpaid, conversely, if the output tax is greater than the input tax, the taxpayer status becomes underpaid or tax payable.

Based on Law Number 7 of 2021 concerning Harmonization of Tax Regulations, a rate

of 11% has been in effect since April 1, 2022 and will set a rate of 12% which will be in effect no later than January 1, 2025, which was previously only 10%. In Law Number 42 of 2009 concerning VAT and PPnBM Article 9 paragraph 4, it is written that if in a tax period, the input tax that can be credited is greater than the output tax, the difference is the excess tax that is compensated for the next tax period. For the excess input tax, a refund application can also be submitted at the end of the financial year. This refund is called restitution. Some Taxpayers, especially companies, still have difficulty and do not understand how to submit a restitution for overpaid Value Added Tax.

PT CMT is a Taxpayer engaged in the trade sector where the company sells such as software and hardware security systems. PT CMT has been a Taxable Entrepreneur (PKP) since 2018 and must report a Value Added Tax (VAT) Periodic Tax Return every year. In December 2023, PT CMT reported a Periodic Tax Return as before. In December, there was an acquisition of BKP goods from within the country with a Taxable Base (DPP) of IDR29,120,772,837 with a Value Added Tax (VAT) rate of 11% so the Input Tax on the acquisition that can be credited is IDR3,203,285,012.00. PT CMT received payment for work per term from the delivery of BKP to the Government Treasurer's VAT collector with a Taxable Base (DPP) of IDR62,388,165,225.00 with a Value Added Tax (VAT) rate of 11% so the Delivery whose VAT was collected by the VAT collector was IDR6,862,698,175.00. In December 2023, there is also compensation from the previous Tax Period amounting to Rp10,131,541,814.00. The following is the SPT report data for excess Value Added Tax (VAT) payments owned by PT CMT in December 2023:

Table 1. Data on Value Added Tax (VAT) Overpayment Report	
Value Added Tax Periodic Tax Return Report December 2023	
Deliveries for which VAT must be collected Alone	Rp0,-
Delivery of VAT or VAT and PPnBM collected by VAT collectors	Rp6,862,698,175.00
Input Tax on gains that can be credited	Rp3,203,285,012.00
Compensation from previous Tax Period	Rp10,131,541,814.00
Input Tax that can be calculated	Rp13,334,826,826.00

Source: December 2023 VAT Periodic Tax Return PT CMT

The Input Tax calculated or credited in December 2023 by PT CMT is greater than its Output Tax. This causes an overpayment of Value Added Tax (VAT), one of the reasons for the overpayment at PT CMT is making transactions to VAT collectors, especially the Government Treasurer. PT CMT makes acquisitions to Taxable Entrepreneurs, which means that its Input Tax can be credited, then receives payment for work per term from the delivery to the Government Treasurer, which means that its Output Tax is not credited. So that there is an accumulation of Input Tax at PT CMT in 2023 and there is an Overpayment of Value Added Tax (VAT).

Due to this, PT CMT filed a Restitution in December 2023, as we know that the

submission of restitution at the end of the fiscal year is a regular restitution that will go through research and examination by the Directorate General of Taxes (DGT) for the completeness of correspondence and hard copy documents (physical documents) which are considered as evidence of excess payment of Value Added Tax (VAT). PT CMT during the restitution submission process experienced obstacles, namely the incompleteness of the physical documents that considered as evidence of overpayment of Value Added Tax (VAT) at PT CMT, one of which is the input tax invoice that is still with the transaction counterparty, this was detected by PT Logistax Mitratama Solusi as the Tax Consultant Office of PT CMT before submitting a restitution to the Tax Service Office (KPP).

Due to this, the author is interested in knowing the procedures followed by PT CMT when making restitution and what obstacles occurred during the Value Added Tax (VAT) restitution application procedure at PT CMT.

Research Method

The research method used by the author is a descriptive method. The definition of descriptive research is collecting data to test hypotheses or answer questions regarding the latest status of the research subject which is a method in finding facts about the status of a group of people, an object, a condition, a system of thought or an event in the present with the right interpretation. (Purba, et al., 2021). In this journal, the author attempts to describe a certain fact or reality that occurred during the Submission of Value Added Tax (VAT) Restitution in the December 2023 Tax Period at PT CMT experienced by PT Logistax Mitratama Solusi as a tax consultant who manages and assists with taxation owned by PT CMT. The data taken for this final assignment was obtained by conducting direct interviews with the Supervisor of the Tax Consultant Office of PT Logistax Mitratama Solusi who manages and is also responsible for taxation at PT CMT. In writing this Final Assignment Report, the primary data collected is information regarding the procedure for submitting Value Added Tax (VAT) restitution in the December 2023 tax period at PT CMT. The data collection methods used to compile and obtain the data needed for this writing are Observation, Interviews, Literature Study, and Documentation.

Results and Discussion

The overpayment experienced by PT CMT occurred because when making purchases, the input tax was always credited, then PT CMT made a submission to the VAT collector, namely the government treasurer, where the output tax was not calculated or recognized. So that there was an accumulation of input tax after being accumulated at the end of the year PT CMT experienced an overpayment, in December 2023 the amount of PT CMT's overpayment was IDR 13,334,826,826.00. The following is data on the Excess Payment of Value Added Tax (VAT) owned by PT CMT:

a) PT CMT Sales and Purchase Data for December 2023

Table 2. Sales and Purchase Data of PT CMT

Month	Sale	Purchase
December	Rp62,388,165,225.00	Rp29,120,772,837.00

Source: PT CMT Company Data 2023

PT CMT in December 2023 received payment for work per term from the delivery of BKP to the VAT collector of the Government Treasurer with a Taxable Base (DPP) of Rp62,388,165,225.00. In the same month, PT CMT acquired BKP goods from within the country to Taxable Entrepreneurs (PKP) with a Taxable Base (DPP) of Rp29,120,772,837.00.

b) Input Tax and Output Tax Data of PT CMT in December 2023

Table 3. PT CMT Input Tax Data for December 2023

Month	Purchase Amount	Rates	Input Tax
December	Rp29,120,772,837.00	11%	Rp3,203,285,012.00

Source: PT CMT Company Data 2023

The total purchases made by PT CMT in December 2023 with a Taxable Base (DPP) of Rp29,120,772,837.00. All of these purchases were made by Taxable Entrepreneurs (PKP) which means that they are subject to a Value Added Tax (PPN) rate of 11% so that the Input Tax that can be credited or calculated is Rp3,203,285,012.00.

Table 4. Output Tax Data of PT CMT in December 2023

Month	Sales Amount	Rates	Output Tax
December	Rp62,388,165,225.00	11%	Rp0.00

Source: PT CMT Company Data 2023

The amount of sales made by PT CMT in December 2023 received payment for work per term from the delivery of BKP to the VAT collector of the Government Treasurer with a Taxable Base (DPP) of Rp62,388,165,225.00 which is subject to a Value Added Tax (VAT) rate of 11% of Rp6,862,698,175.00. This sale was made to the VAT Collector, namely the government treasurer, which means that this output tax is not recognized by PT CMT, so the Output Tax is Rp0.00.

c) Previous Tax Period Excess VAT Compensation Data

Table 5. Data on Compensation of Excess VAT for the Previous Tax Period

Previous Tax Period	Compensation Amount
November	Rp10,131,541,814.00

Source: PT CMT Company Data 2023

In the November 2023 Tax Period, there was an overpayment of IDR 10,131,541,814.00 which was compensated to the next Tax Period, namely December 2023.

d) Value Added Tax (VAT) Overpayment Data

Table 6. Value Added Tax (VAT) Overpayment Data

December 2023 Tax Period	
Input VAT	Rp3,203,285,012.00
Output VAT	Rp0.00
Compensation from Previous Period	Rp10,131,541,814.00
VAT Overpayment	Rp13,334,826,826.00

Source: PT CMT Company Data 2023

For the December 2023 period, the input tax is IDR3,203,285,012.00 plus compensation from the previous period of IDR10,131,541,814.00 and the output tax is IDR0.00, which means that the input tax that can be credited is IDR13,334,826,826.00 greater than the output tax of IDR0.00, so there is an overpayment of Value Added Tax (VAT) for the December 2023 period at PT CMT.

PT Logistax Mitratama Solusi, when handling a case from a client, will go through several stages of the process, namely as follows:

a) Preparation Stages

At this stage, the team from PT Logistax Mitratama Solusi held a meeting with PT CMT to discuss the restitution application. At this stage, PT Logistax Mitratama Solusi and PT CMT also synchronized or aligned any data or documents that needed to be prepared when carrying out the restitution to make it easier during the application process. The following documents will be needed, such as:

- 1) Taxpayer Identification Number (NPWP);
- 2) Annual Financial Report;
- 3) Bank Statement of PT CMT;
- 4) Sales Documents attached with sales contract, output invoice, proof of payment;
- 5) Purchase Documents attached with invoice, input invoice, proof of payment; and
- 6) Periodic Value Added Tax (VAT) Tax Returns from January to November in the year of the restitution application that are filled in correctly and completely, as well as Periodic Value Added Tax (VAT) Tax Returns for December that have included a mark in the "Refunded (restitution)" column.

PT Logistax Mitratama Solusi at this stage found documents that were lacking from the 6 (six) documents, when aligning the purchasing documents there were input tax invoices that were lacking or missing. And it turned out that the input tax invoice had not yet been received by PT CMT from its transaction counterpart.

b) Implementation Stages

The implementation stages are carried out by PT CMT which will be directed and accompanied intensively by the tax consultant office PT Logistax Mitratama Solusi during the restitution submission process. During the restitution submission process, PT Logistax Mitratama Solusi accompanies PT CMT to the Tax Service Office (KPP) where PT CMT is confirmed as a Taxable Entrepreneur (PKP). The process that PT CMT goes through is as follows:

- 1) PT CMT uses the services of a tax consultant, namely PT Logistax Mitratama Solusi, to assist it in the field of taxation.
- 2) PT CMT assisted by the PT Logistax Mitratama Solusi Team reported the Overpaid Periodic Tax Return in December 2023 which had been filled in/marked in the "Refunded" column. After reporting the Periodic Tax Return, PT CMT waited for a reply from the Tax Office for Overpaid Tax Assessment Letter.
- 3) In addition to the December VAT Periodic Tax Return, PT CMT must complete the documents or attachments for the restitution application. Assisted by PT

Logistax Mitratama Solusi, PT CMT prepares the required documents. The latest to complete it is 1 month after the restitution application is received by the KPP. The application for the refund of excess tax is submitted to the Head of the Tax Service Office (KPP) where PT CMT is confirmed.

- 4) PT Logistax Mitratama Solusi before sending the documents required for restitution to the Tax Service Office (KPP) found missing physical documents in the purchase attachment.
- 5) PT CMT together with PT Logistax Mitratama Solusi strives to complete all required documents completely and correctly and then send them to the Tax Service Office (KPP) where PT CMT is registered.
- 6) KPP receives and records the documents provided by PT CMT and conducts research and examination of the completeness of the documents.
- 7) KPP conducts research and inspection after receiving and recording documents.
- 8) The KPP issued the SKPLB after ensuring that PT CMT had completed all the physical documents required when submitting the restitution.
- 9) PT CMT provides the company account number to the KPP after receiving the SKPLB.
- 10) After receiving the account number of PT CMT, the KPP issues a Tax Excess Refund Decision Letter (SKPKPP) and a Tax Excess Payment Order (SPMKP) addressed to the State Treasury Service Office (KPPN) to process the restitution search for PT CMT.
- 11) KPPN receives SKPKPP and SPMKP then conducts a Search by issuing a Fund Disbursement Order (SP2D) in accordance with the PT CMT account.
- 12) SP2D is issued to KPP and Operational Bank I (according to PMK 98/PMK.05/2007 Operational Bank I is an operational bank authorized by the State Treasurer in the region that distributes APBN funds for monthly non-salary expenses (including salary shortfalls and additional salaries) and reserve funds) to process disbursements to PT CMT.
- 13) PT CMT accepts disbursements via transfer to the bank account listed in the SPMKP.

c) Evaluation Stages

This evaluation stage is carried out to assess the success of each case handled by PT Logistax Mitratama Solusi. PT CMT carries out the evaluation stage to assess the success of the restitution submission carried out together with the Tax Consultant Office of PT Logistax Mitratama Solusi and aims to improve the performance of PT CMT and PT Logistax Mitratama Solusi if there are errors or mistakes so as not to do it again in the future.

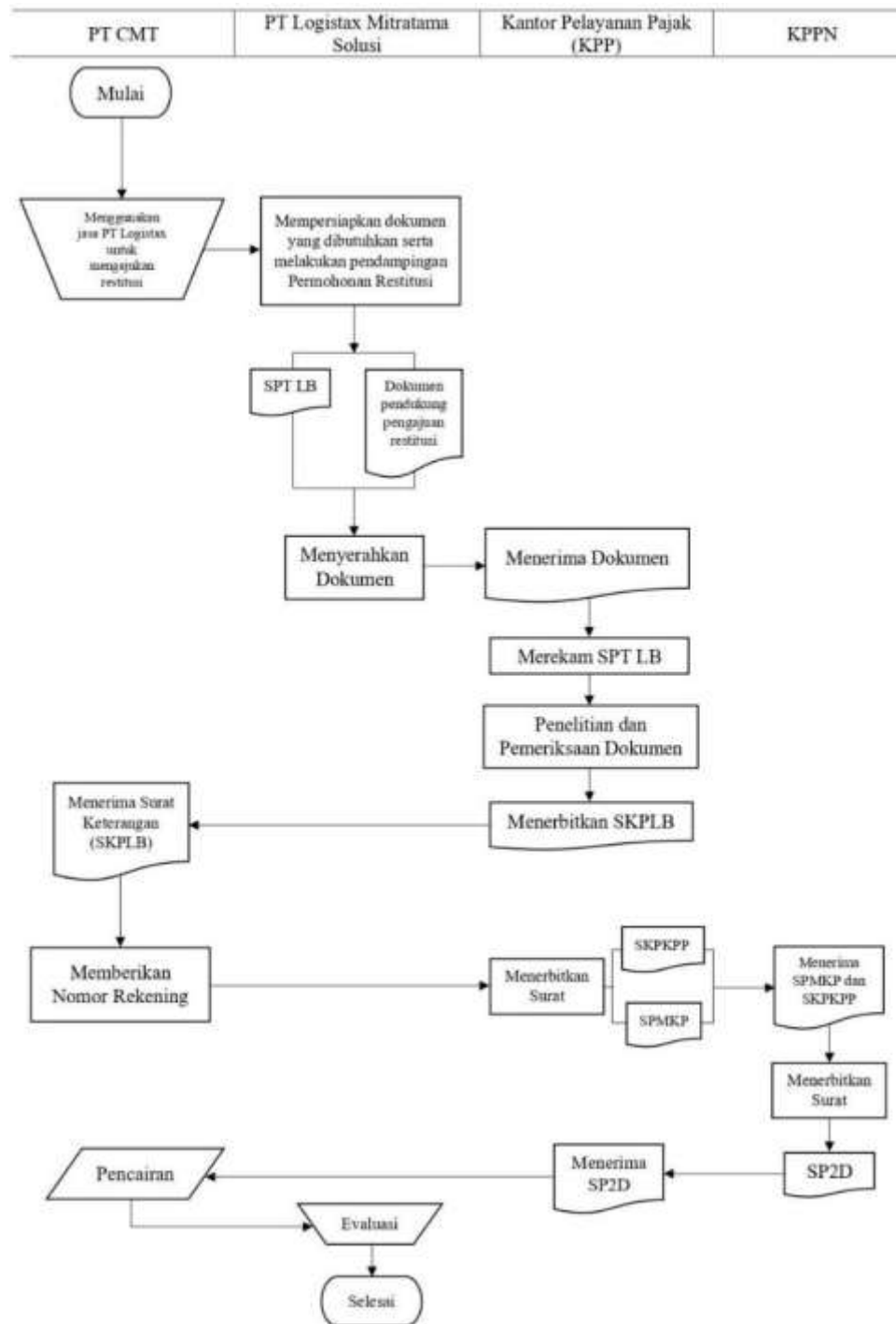
Based on the results of interviews conducted with the Supervisor of PT Logistax Mitratama Solusi who manages PT CMT's taxation regarding Value Added Tax (VAT) Restitution, PT CMT during the restitution submission process experienced obstacles in the incompleteness of physical documents that were considered as evidence of overpayment of Value Added Tax (VAT) at PT CMT. Incomplete documents are in the purchase attachment documents such as input tax invoices. Input tax invoices are the main factor in the obstacles

experienced when submitting restitution by PT CMT. Tax invoices themselves can be taken from the e-invoice menu, but the obstacle that often occurs is that input tax invoices have not yet been received by PT CMT. Some transaction partners send their input tax invoices in the form of soft copies sent via e-mail, or hard copies sent via the post office which have not yet been received by PT CMT. PT Logistax Mitratama Solusi detected the incompleteness of physical documents in the purchase attachment, namely tax invoices, during the preparation stage, so that the PT CMT Value Added Tax (VAT) restitution procedure runs according to applicable regulations and can receive disbursement of funds from the restitution submission.

The submission of Value Added Tax (VAT) Restitution which can actually be done by the Taxpayer themselves, in this case PT CMT chose to submit its taxation to its tax consultant office, namely PT Logistax Mitratama Solusi. The Value Added Tax (VAT) restitution procedure at PT CMT is carried out in stages based on guidance and direction from the tax consultant PT Logistax Mitratama Solusi. PT CMT together with the Tax Consultant office PT Logistax Mitratama Solusi through the preparation stage, implementation stage, and evaluation stage. At each stage PT CMT is always accompanied by a tax consultant PT Logistax Mitratama Solusi, especially during document preparation and the research and examination process, PT Logistax Mitratama Solusi as a tax consultant always accompanies and provides intensive direction to PT CMT.

Based on Figure 4.2, after PT CMT chose to use the services of PT Logistax Mitratama Solusi, the initial stage began, namely the first preparatory stage carried out by PT Logistax Mitratama Solusi together with PT CMT was to align PT CMT's documents, such as helping to summarize bank statements, summarize sales and purchases, and assisting with the VAT Periodic Tax Return report at PT CMT, including the VAT Overpayment Periodic Tax Return has listed a mark in the "Returned (restitution)" column and prepared other documents needed during the restitution application such as financial reports. At this stage, PT Logistax Mitratama Solusi found a lack of physical documents at PT CMT. The document is the input tax invoice of PT CMT which is still with its transaction counterpart. PT CMT together with PT Logistax Mitratama Solusi strives to complete all the required documents until they are complete and correct.

Figure 1.1 Flowchart of PT CMT Value Added Tax Restitution Procedure



The implementation stages of PT CMT continue to carry out restitution procedures in accordance with applicable regulations, accompanied and directed by tax consultant PT Logistax Mitratama Solusi. The KPP receives and records the completeness and accuracy of PT CMT's Periodic VAT Overpayment Tax Return. After that, the KPP examines and checks the completeness of the attachments of physical documents that have been prepared by PT CMT when submitting the restitution. PT CMT receives the SKPLB from the KPP after ensuring that all required documents are complete and correct. PT CMT provides the company's bank account number after receiving the SKPLB from the KPP. The KPP issues a Tax Overpayment Refund Decree (SKPKPP) and a Tax Overpayment Payment Order (SPMKP) addressed to the State Treasury Service Office (KPPN).

The disbursement process is complete if the Fund Disbursement Order (SP2D) has been issued from the KPPN to the KPP where PT CMT is confirmed, and PT CMT receives the disbursement. In the final stage after the disbursement process is complete, PT CMT and PT Logistax Mitratama Solusi carry out an evaluation stage after the obstacle of the lack of purchase attachment documents during the research and examination process of the Value Added Tax (PPN) restitution application by the KPP. This is used as an evaluation and learning for PT Logistax Mitratama Solusi and PT CMT so that in the future there will be no more obstacles during the restitution application process.

The preparation stage and evaluation stage are only carried out if the PKP uses the services of a Tax Consultant at PT Logistax Mitratama Solusi. PKP who submits restitution independently without the assistance of a Tax Consultant, then before submitting the restitution, it is not certain that the PKP has prepared all the needs at the time of submitting the restitution as well as after the disbursement there is no evaluation stage. The possibility of several obstacles occurring during the process of submitting restitution independently is greater than using the services of a Tax Consultant.

The process of submitting a restitution application is often heard by taxpayers,

but in reality the restitution application is quite complicated if done independently by taxpayers, many taxpayers still do not understand the restitution procedure. The submission of ordinary restitution, as we know, will go through a research and examination process by the Directorate General of Taxes (DGT) for the completeness of correspondence and hard copy documents (physical documents) which are considered as evidence of the occurrence of excess Value Added Tax (VAT). The documents required are such as Taxable Entrepreneur Identity (PKP), Company Financial Report, Company Bank Statement, Attachments Sales and Purchase Documents such as sales contracts, invoices, proof of payment, input tax invoices and output tax invoices, as well as Periodic VAT Tax Returns from January to November in the year of the restitution application that are filled in correctly and completely along with Periodic VAT Tax Returns in the December Period that have listed a mark in the "Returned (restitution)" column. With the many documents needed when submitting a restitution, the efforts made by PT CMT are by choosing to use the services of a tax consultant office, PT Logistax Mitratama Solusi, to assist, direct and assist with its taxation, especially during the process of submitting its Value Added Tax (VAT) restitution.

PT CMT, although assisted, directed, and guided by PT Logistax Mitratama Solusi as a tax consultant office, still encountered several obstacles during the Value Added Tax (VAT) restitution submission process, such as incomplete physical documents. The incomplete documents that occurred at PT CMT could be detected by PT Logistax Mitratama Solusi during the preparation stage. The supervisor from the PT Logistax Mitratama Solusi Team stated that there was difficulty in finding physical documents such as input tax invoices that had not been received by PT CMT. Some of PT CMT's transaction partners sent their input tax invoices in the form of soft copies via e-mail, or hard copies via the post office which had not yet been received by PT CMT.

The efforts made by PT Logistax Mitratama Solusi and PT CMT are to reconfirm with the transaction counterparty of PT CMT regarding the input tax invoice that should have been received by PT CMT whether it has not been issued by the transaction counterparty or has been given to PT CMT but sent in soft copy form via e-mail that has not been printed by PT CMT or sent via post that has not yet arrived at PT CMT.

Conclusion

The procedure for submitting a Value Added Tax (VAT) Restitution at PT CMT, which is assisted and directed by the Tax Consultant Office of PT Logistax Mitratama Solusi, begins when the restitution application process is submitted until the disbursement process is in accordance with Law Number 42 of 2009 concerning Value Added Tax and Luxury Goods Sales Tax, PMK Number 72/PMK.03/2010 concerning Procedures for Refunding Excess Value Added Tax or Value Added Tax and Luxury Goods Sales Tax and PMK Number 16/PMK.03/2011 with amendment Number 185/PMK.03.2015 concerning Procedures for Calculating and Refunding Excess Tax Payments, supplemented by Regulation of the Directorate General of Taxes Number Per-7/PJ/2011. It's just that PT CMT is assisted by a Tax Consultant Office that manages its taxes, it must go through several stages such as the preparation stage, implementation stage, and evaluation stage when submitting a Value Added Tax (VAT) restitution which aims to simplify the restitution process and minimize obstacles or constraints during the process.

The obstacle experienced by PT CMT during the submission of Value Added Tax (PPD) restitution in December 2023 was the incomplete hard copy documents (physical documents) required when submitting the Value Added Tax restitution. This obstacle was detected by PT Logistax Mitratama Solusi as its tax consultant during the preparation stage for document alignment. The document that was the main factor causing the obstacle during the submission of Value Added Tax (PPN) restitution in December 2023 was the purchase attachment document, one of which was the input tax invoice from its transaction counterpart, PT CMT, some sent their input tax invoices in the form of soft copies via e-mail, or hard copies via the post office which had not yet been received by PT CMT.

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