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# Calculation of Value Added Tax as A Tax Obligation for Taxable Entrepreneurs

**Maria Lapriska Dian Ela Revita**
maria.dev@bsi.ac.id

**Dian Berliansyah Putra**
dian.dbp@bsi.ac.id

**Heri Aryadi**
heri.had@bsi.ac.id

**Natal Indra**
natal.nia@bsi.ac.id

**Universitas Bina Sarana Informatika**

## ABSTRACT

The economic activities that we carry out on a daily basis, consciously or unconsciously, actually come into direct contact with taxes, namely VAT (Value Added Tax). VAT is a levy imposed on a sale and purchase transaction of Taxable Goods/Services conducted by a Taxable Entrepreneur (PKP). PKP can be subject to sanctions in the form of administration such as fines and/or interest to criminal sanctions if they are late in making tax invoices and reporting periodic tax returns. Calculation of VAT Value, which includes Input VAT and Output VAT is carried out, to determine Underpaid VAT or Overpaid VAT on the Periodic Tax Return Report. The purpose of the research is to find out how the mechanism for collecting and calculating VAT obligations for PKP, and calculating the value of PKP Input and Output VAT. At this writing the writer uses descriptive qualitative methods and literature studies. Output tax is the same as sales transactions, input taxes are the same as purchase transactions. Input Tax in a Tax Period is credited with Output Tax in the same Tax Period, in accordance with statutory provisions. Credited Input Tax must use a Tax Invoice. Tax Invoice is proof of tax collection made by a Taxable Entrepreneur who delivers Taxable Goods or delivers Taxable Services. If the output tax is greater (>) than the input tax, then the PKP pays VAT to the state treasury. The output tax is less (<) than the tax, so the excess VAT is compensated for the next tax period. Credited Input Tax must use a Tax Invoice. Tax Invoice is proof of tax collection made by a Taxable Entrepreneur who delivers Taxable Goods or delivers Taxable Services. If the output tax is greater (>) than the input tax, then the PKP pays VAT to the state treasury. The output tax is less (<) than the tax, so the excess VAT is compensated for the next tax period.

**Key words:** Value Added Tax; Input Tax; Output Tax

## INTRODUCTION

The economic activities that we do every day, consciously or unconsciously are actually in direct contact with taxes. For example, when we enter a restaurant or stay at a hotel, the payment sheet says 11% VAT, meaning that we not only pay for the restaurant and hotel facilities but also pay taxes charged to consumers (Dian, Puspasari, Mustomi, & Ulum, 2022). The economy is one of the main foundations for a nation. It takes place the routine of production and distribution. This production and distribution are subject to Value Added Tax (VAT). VAT is a levy charged on a transaction of buying and selling Taxable Goods (BKP) / Taxable Services (JKP) carried out by both individual taxpayers and corporate taxpayers who have been confirmed as Taxable Entrepreneurs (PKP).

Reporting obligations related to the obligation to collect Value Added Tax on Individual Taxpayers who run a business or independent work and Corporate Taxpayers in addition to the obligation to register themselves, also regarding the obligation to report their business to be confirmed as a Taxable Entrepreneur (PKP) before making the delivery of Taxable Goods (BKP) or Taxable Services (JKP) for those who meet the requirements as PKP. After being confirmed as a PKP, discipline and orderliness in reporting tax invoices and Periodic VAT SPTs is a top priority. Regulations related to VAT reporting result in administrative sanctions. PKP can be subject to sanctions in the form of administration such as fines and/or interest to criminal sanctions if they are late in making tax invoices and reporting periodic tax returns. Tax Calculation. When making the SPT Report.

The legal basis for VAT is UU RI No. 17 of 2021 concerning Harmonization of Tax Regulations. Value Added Tax on Goods and Services and Tax & Sales on Luxury Goods, which are amendments to UU RI No. 42 of 2009 concerning VAT on goods and services & sales of luxury goods, is a change from UU RI No.18 of 2000 and previously UU RI No. 8 of 1983. Based on this background, the formulation of the problem compiled in this study is to find out how the mechanism for VAT collection and calculation of VAT obligations for PKP, and how to calculate the value of VAT Input and VAT Output for PKP.

## LITERATURE REVIEW

Value Added Tax is a substitute for sales tax. The reason for this reimbursement is because the Sales Tax is no longer relevant and sufficient to accommodate community activities and has not yet reached the target requirement in increasing state revenue (Mardiasmo, 2018). Value Added Tax (VAT) is a tax imposed on consumption in the customs area, both consumption of taxable goods or taxable services (Supramono, Damayanti, & Woro, 2015).

Value Added Tax (VAT) is a levy imposed on a sale and purchase transaction of Taxable Goods/Services (BKP/JKP) conducted by both individual taxpayers and corporate taxpayers who have been confirmed as Taxable Entrepreneurs (PKP). The legal basis for VAT is UU RI No. 17 of 2021 concerning Harmonization of Tax Regulations (Undang-Undang RI No.7, 2021).

Value Added Tax on Goods and Services and Tax & Sales on Luxury Goods, which are amendments to RI Law No. 42 of 2009 concerning VAT on goods and services & sales of luxury goods, is a change from RI Law No.18 of 2000 and previously RI Law No. 8 of 1983. Based on this Law, the Value Added Tax Rate is 11% (eleven percent) which comes into force on April 1, 2022. The rate will change to 12% (twelve percent) which takes effect no later than January 1, 2025 (Dian et al., 2022).

Every Taxpayer as an Entrepreneur who is subject to tax under the Value Added Tax Law is obliged to report his business to the office of the Directorate General of Taxes whose working area includes the residence or domicile of the Entrepreneur, and the place where business activities are carried out in order to be confirmed as a Taxable Entrepreneur (Undang-Undang RI No.7, 2021).

Input Tax is Value Added Tax that should have been paid by a Taxable Entrepreneur due to the acquisition of Taxable Goods and or the acquisition of Taxable Services and or the utilization of Intangible Taxable Goods from outside the Customs Area and or the utilization of Taxable Services from outside the Customs Area and or imports Taxable Goods (Undang-Undang RI No.42, 2009).

Output Tax is the payable Value Added Tax that must be collected by a Taxable Entrepreneur who delivers Taxable Goods, delivers Taxable Services, exports Tangible Taxable Goods, exports Intangible Taxable Goods, and or exports Taxable Services (Undang-Undang RI No.42, 2009).

Taxable Goods are tangible goods, which according to their nature or law can be in the form of movable or immovable goods, and intangible goods which are subject to tax. Service is any service activity based on an agreement or legal action that causes an item, facility, facility, or right to be available for use, including services performed to produce goods because of an order or request with materials and instructions from a customer who is subject to tax (Undang-Undang RI No.42, 2009). Taxable Entrepreneur is an entrepreneur who delivers Taxable Goods and/or provides Taxable Services that are subject to tax based on this Law (Undang-Undang RI No.42, 2009).

Entrepreneurs are required to report their business to be confirmed as Taxable Entrepreneurs, if up to one month in the financial year the total gross circulation and/or gross receipts exceed IDR 4,800,000,000.00 (four billion eight hundred million rupiahs) (Peraturan Menteri Keuangan RI, 2013).

Based on this, it can be concluded that the output tax is the same as a sales transaction, input tax is the same as a purchase transaction. Input Tax in a Tax Period is credited with Output Tax in the same Tax Period, in accordance with statutory provisions. Credited Input Tax must use a Tax Invoice. Tax Invoice is proof of tax collection made by a Taxable Entrepreneur who delivers Taxable Goods or delivers Taxable Services. If the output tax is greater (>) than the input tax, then the PKP pays VAT to the state treasury. The output tax is less (<) than the tax, so the excess VAT is compensated for the next tax period.

**Previous Related Study**

Journal published by Karima Tauhid in 2022, with e-ISSN 2963-590X, with the title "Analysis of VAT Calculation, Deposit and Reporting based on Law Number 42 of 2009 on XYZ companies registered as Clients at the Tendy & Tommy Financial & Tax Consultant office". The research object is to analyze the calculation, deposit and reporting of VAT. The results of the study show that the calculation, deposit and reporting of value added tax that has been carried out by PT XYZ is still not in accordance with Law Number 42 of 2009 because there are still errors in calculating compensation and delays in depositing and reporting its Value Added Tax, so the company must also subject to sanctions in accordance with applicable tax regulations (Kusuma, Susandra, & Yustira, 2022).

Journal published by the Indonesian Tax Journal in 2022, with the title "Value Added Tax on Educational Services: Efforts to Support Equitable Education". The research object is the impact of changing the taxation scheme on VAT on Education Services. The results of the research, the HPP Law then regulates the existence of VAT exemption facilities or VAT that is not collected for the implementation of certain educational services. As for educational services that get facilities in the HPP Law include services for providing school education and services for providing education outside of school (Saragih, Dikri, Wahyonol, & Wijaya, 2022)

Wijaya and Adam's research, in the form of Accounting Scientific Journal: Bilancia in 2021, e-ISSN: 2685-5607, with the title "Trade Value Added Tax through Electronic Systems" Case Study at PT. Shopee Internasional Indonesia, Research object of trading transactions through electronic systems (PMSE), according to Law Number 2 of 2020, The aim of the research is to find out the implementation of PMSE VAT collection. Research Results: PT Shopee Internasional Indonesia is required to collect PMSE VAT on sales of digital services and goods by sellers domiciled outside the customs area who make sales through their marketplace. The difference between a taxable entrepreneur and PMSE VAT collector is in the tax object, crediting input tax, and submitting notification letters (Wijaya & Nirvana, 2021).

The differences between the three previous studies were: Kusuma and Saragih studied service companies, but the difference between the two was that Kusuma examined business companies, while Saragih studied educational services, which received VAT exemption facilities based on the Tax Harmonization Law. Wijaya and Adam's research, VAT collection comes from electronic trading system transactions (PMSE). The government began imposing taxes originating from trade transactions through the electronic system (PMSE). PMSE tax is imposed through Law Number 2 of 2020.

## METHOD

At this writing the writer uses descriptive qualitative methods and literature studies. Descriptive qualitative analysis is one of the rules in data analysis research. Library Studies, namely collecting data from various references such as books and scientific papers as well as various existing literature. The author reads the literature relating to the provisions and regulations of Taxation in general and Value Added Tax in particular.

## RESULT AND DISUSSION

### The Mechanism For Collecting And Calculating VAT Obligations for PKP

1. The PKP that delivers the BKP/JKP is required to collect VAT from the buyer/recipient of the BKP/JKP concerned in the amount of 11% of the selling price or replacement, making a Tax Invoice as proof of collection.
2. If the BKP/JKP buyer has the status of a VAT collector (SOEs, contractors and cooperation contract license holders, government treasurers, and the State Treasury Service Office), the VAT payable for the BKP/JKP submission transaction is not collected by the PKP Seller, but is paid directly to cash. country by the VAT collector. The VAT collector only pays the seller's PKP the amount of the selling price, while the VAT (11%) is paid directly to the state treasury.
3. The VAT listed in the Tax Invoice made is the Output Tax for PKP Sellers of BKP/JKP, which is a tax that must be paid (tax payable).
4. When a PKP purchases/acquires BKP/JKP which is subject to VAT, the VAT is Input Tax, which is a prepaid tax, as long as the BKP/JKP purchased is directly related to its business activities.
5. For each tax period (every month), if the amount of Output Tax is greater than Input Tax, or it is called Underpaid Tax. Then the difference in underpayment must be paid to the State Treasury no later than the end of the following month after the end of the Tax Period and before the Periodic VAT SPT is submitted, in accordance with the provisions of the applicable tax law. Conversely, if the amount of Input Tax is greater than the Output Tax, or it is called Overpaid Tax. Then the difference in overpayment can be compensated for the next tax period. Restitution (return of tax deposits) can only be filed at the end of the financial year.
6. PKP is required to submit (SPT Masa VAT) every month to the relevant Tax Service Office no later than the end of the following month after the end of the Tax Period

**Calculation of Input VAT and Output VAT of PKP**

PT. The Paskalis Grant has been confirmed as a PKP in 2019, and the following information relates to the Input Tax that has been paid and the Output Tax that has been collected from January to June 2020:

1. **January 2020:**
   - Taxes that have been paid of Taxable Goods …………Rp. 16,500,000.00
   - Output tax that has been collected …….………….......Rp. 13,000,000.00

2. **February 2020:**
   - Taxes that have been paid when obtaining BK…………Rp. 14,000,000.00
   - Output tax that has been collected …………………..…Rp. 20,000,000.00

3. **March 2020:**
   - Taxes that have been paid of Taxable Goods ……...……Rp. 18,500,000.00
   - Output tax that has been collected ………………………Rp. 22,000,000.00

4. **April 2020:**
   - Taxes that have been paid of Taxable Goods ……...……Rp. 22,500,000.00
   - Output tax that has been collected ……… …………...…Rp. 20,000,000.00

5. **May 2020:**
   - Taxes that have been paid of Taxable Goods …………...Rp. 14,000,000.00
   - Output tax that has been collected ………………...…….Rp. 18,000,000.00

6. **June 2020:**
   - Taxes that have been paid of Taxable Goods …………...Rp. 7,500,000.00
   - Output tax that has been collected …………………...….Rp. 15,000,000.00

Based on the information above, calculate the amount of PT. Overpaid Tax or Underpaid Tax. Paschal Grant in January to June 2020.

**<u>Calculation of Tax Over / Underpaid PT. Easter Grants January – June 2020:</u>**

**1. January 2020:**

- Output Tax ………………………………………... = Rp. 13,000,000.00
- Income tax …………………………….…………… = Rp. 16,500,000.00 –
- Overpaid VAT ………………………………... = Rp. 3,500,000.00

So. PT. Paskalis Grant in the January 2020 tax period Overpaid Rp.3,500,000, the excess will be compensated for the next tax period (February 2020).

**2. February 2020:**

- Output Tax …………………….……………………= Rp. 20,000,000.00
- Income tax. …………………………………….……= Rp. 14,000,000.00

- Underpaid VAT ….…………………………………= (IDR 6,000,000.00
- Overpaid VAT Compensation for January 2020.…... = Rp. 3,500,000.00
- Underpaid VAT ….………….……………….......... =(Rp. 2,500,000.00)

So. PT. During the February 2020 tax period, the Paskalis grant deposited Rp.2,500,000.00

**3. March 2020 :**

- Output Tax. ……………..……………………… = Rp. 22,000,000.00
- Income tax. ……………………..……..……….. = Rp. 18,500,000.00
- Underpaid VAT ………...………………………… = (Rp. 3,500,000.00)

So. PT. During the March 2020 tax period, the Paskalis grant deposited Rp. 3,500,000.00

**4. April 2020 :**

- Output Tax ………………………………….. = Rp. 20,000,000.00
- Income tax …………………………………… = Rp. 22,500,000.00 –
- Overpaid VAT ……….……………................ = Rp. 2,500,000.00

So. PT. Paskalis Grant in the April 2020 tax period Overpaid Rp. 2,500,000, the excess will be compensated for the Next Tax Period May 2020.

**5. May 2020:**

- Output Tax. …….……………..…………. = Rp. 18,000,000.00
- Income tax. ……………….………………… = Rp. 14,000,000.00
- Underpaid VAT. ……………….………………….. = (Rp. 4,000,000.00)
- April 2020 Overpaid VAT Compensation……… = Rp. 2,500,000.00
- Underpaid VAT ……………………................... = (Rp. 1,500,000.00)

So. PT. During the May 2020 tax period, the Paskalis grant deposited Rp. 1,500,000.00

**6. June 2020 :**

- Output Tax. ……………….……………………… = Rp.15,000,000.00
- Income tax. ……………………............................ =Rp. 7,500,000.00
- Underpaid VAT ……………………..........…… = (IDR 7,500,000.00)

So. PT. During the June 2020 tax period, the Paskalis grant deposited Rp.7,500,000.00.

## CONCLUSION

The 2021 Tax harmonization law states that Taxable Entrepreneurs (PKP) are required to collect, deposit, and report the Value Added Tax and Sales Tax on luxury goods that are owed. Output tax is the same as sales transactions, input taxes are the same as purchase transactions. Credited Input Tax must use a Tax Invoice. If the output tax is greater (>) than the input tax, then the PKP pays VAT to the state treasury. The output tax is less (<) than the tax, so the excess VAT is compensated for the next tax period. PKP is obliged to submit (SPT Masa VAT) every month to the relevant Tax Service Office no later than the end of the following month after the end of the Tax Period.

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