

Analysis of Value Added Tax Treatment Based on Law No.7 of 2021 at PT. YJG

Analysis of Value
Added Tax

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ABSTRACT

Tax is a government levy based on law that is used to finance state needs and improve the welfare of the people. Value Added Tax (VAT) is one of the main sources of state revenue, imposed on the consumption of Taxable Goods both within and outside the customs area. VAT also serves as a community contribution to support development funding across various sectors. This study aims to analyze the application of VAT based on Law No. 7 of 2021 at PT YJG. The study employs a descriptive method, involving the collection and comparison of actual data with theoretical frameworks, leading to an analysis related to the calculation, payment, and reporting of the company's VAT. The focus is on the calculation of input tax, output tax, and VAT reporting in compliance with the provisions of Law No. 7 of 2021, Chapter IV, Article 1. The results indicate that the VAT treatment at PT YJG adheres to the applicable provisions, including the implementation of an 11% VAT rate. Additionally, an analysis of the company's profit and loss report was conducted to assess the impact of the VAT calculation compared to the legal provisions. In conclusion, PT YJG fulfills its tax obligations in accordance with the prevailing regulations.

Keywords: Input Tax, Output Tax, Tax Invoice, VAT Reporting

ABSTRAK

Pajak adalah pungutan pemerintah berdasarkan undang-undang yang digunakan untuk membiayai kebutuhan negara demi meningkatkan kesejahteraan masyarakat. Pajak Pertambahan Nilai (PPN) menjadi salah satu sumber utama penerimaan negara, dikenakan pada konsumsi Barang Kena Pajak (BKP) baik di dalam maupun luar daerah pabean. PPN juga merupakan kontribusi masyarakat untuk mendukung pendanaan pembangunan di berbagai sektor. Penelitian ini bertujuan menganalisis penerapan PPN berdasarkan Undang-Undang No. 7 Tahun 2021 pada PT. YJG. Penelitian dilakukan menggunakan metode deskriptif, melibatkan pengumpulan dan perbandingan data aktual dengan teori, sehingga menghasilkan analisis terkait penghitungan, penyetoran, dan pelaporan PPN perusahaan. Fokusnya adalah pada perhitungan pajak masukan, pajak keluaran, serta pelaporan PPN yang sesuai dengan ketentuan Undang-Undang No. 7 Tahun 2021 Bab IV Pasal 1. Hasil penelitian menunjukkan bahwa perlakuan PPN di PT. YJG telah sesuai dengan ketentuan yang berlaku, yaitu dengan tarif 11%. Selain itu, analisis dilakukan terhadap laporan laba rugi perusahaan untuk memahami dampak perbandingan antara perhitungan PPN perusahaan dan ketentuan undang-undang. Kesimpulannya, PT. YJG memenuhi kewajiban perpajakan sesuai aturan yang berlaku.

Kata kunci: Pajak Masukan, Pajak Keluaran, Faktur Pajak, Pelaporan PPN

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INTRODUCTION

Tax is a levy imposed by the government on an individual or entity based on the law. The revenue from this tax levy is used to finance state expenditures and improve community welfare (Stewart, 2022). Value Added Tax (VAT) is the most significant potential source of state revenue, collected from individuals or entities for consuming taxable goods (*Barang Kena Pajak/BKP*) both inside and outside the customs area (Schenk et al., 2015). The payment of VAT is a contribution from the community to assist the government in funding the development of various sectors (Jalata, 2014). The calculation of VAT is carried out by subtracting the input tax from the output tax, with the rate set at 11% for goods or services issued or received (Romana et al., 2023). VAT deposits are made by paying to the perception bank through the Tax Deposit Letter (*Surat Setoran Pajak/SSP*), and VAT reporting is done using a periodic notification letter, rather than an annual notification letter, for VAT. This is because the VAT Periodic Tax Return is more cumulative. Financial reports are calculated annually, but tax calculations are done monthly, as there are many transactions each month, and taxes are calculated from or borne by consumers (Mardiasmo, 2018).

The imposition of VAT is carried out based on an invoice system, so that for the delivery of goods or services, a tax invoice must be issued as proof of the transaction for the delivery of goods/services (Qathrunnada et al., 2024). This is a characteristic of VAT because a tax invoice is a tax levy for entrepreneurs who are taxed and can credit the amount of tax owed (Mardiasmo, 2018). The latest legal basis for VAT is in tax legislation, namely the Law on Production Costs No. 7 of 2021, concerning the Harmonization of Tax Regulations. In Chapter IV, Article 7, Paragraph 1, the official VAT rate increases to 11% and 12%, whereas the previous VAT rate was only 10%. This rate increase will take effect in 2022. Efforts to increase the VAT rate are part of the revision of the Tax Law, as stated in the HPP Bill (Harmonization of Tax Regulations). The tax value was decided to increase gradually, starting from 11% and 12%. Meanwhile, the maximum range of VAT tax collection, based on the VAT Law, is 15%. Regarding the enactment and implementation of this new tariff, it must still be regulated in legislation based on Law No. 7 of 2021.

PT. YJG is a foreign investment company engaged in the clothing manufacturing industry, owned by foreign entities. In its business activities, the company is inevitably involved in taxation, one of which is VAT. As a Taxable Entrepreneur (*Pengusaha Kena Pajak/PKP*), PT. YJG is required to deposit and report VAT. However, PT. YJG experienced an underpayment in the payment of Value Added Tax (VAT) due to miscalculations and a lack of understanding of taxation. This underpayment may potentially result in fines and tax sanctions. The purpose of this study is to determine the Value Added Tax treatment carried out by PT. YJG and to analyze the results of the Value Added Tax treatment at PT. YJG based on Law No. 7 of 2021.

LITERATURE REVIEW

The VAT mechanism for calculating and reporting VAT at PT. Citrabina Sejahtera Indonesia is in accordance with VAT Law Number 42 of 2009. However, PT. Pratama experienced an error in recording the reporting dates, as occurred in the June 2019 tax period, which was recorded on February 7, 2019, when it should have been July 7, 2019; the March 2020 tax period was recorded on January 4, 2020, when it should have been April 4, 2020; and the July 2020 tax period was recorded on April 8, 2020, when it should have been August 8, 2020 (Amini, 2022). The compliance theory proposed by Milgram (1963) refers to a condition in which a person obeys the orders or rules set. There are two perspectives in sociological literature regarding compliance with the law: instrumental and normative. The instrumental perspective focuses on the individual's self-interest and their perception of changes resulting from behavior, while the normative perspective relates to the individual's morality, which may conflict with self-

interest. Taxpayer compliance is a state in which taxpayers fulfill their tax obligations and rights (Hasanudin et al., 2020; Supriatiningsih & Jamil, 2021; Artika & Aisyah, 2023; Rizki & Nugroho, 2024).

According to Djajadiningrat (2014), tax is an obligation to transfer part of one's wealth to the state treasury, which arises from a condition determined by the government and can be enforced, but is not accompanied by direct reciprocal services from the state. Mardiasmo (2018) divides the function of tax into two: the budget function (budget/state financial source) and the regulatory function (regulator). Taxes can be grouped into three main categories: first, according to tax groups, they are divided into direct and indirect taxes; second, according to their nature, there are subjective and objective taxes; and third, based on the collecting institution, there are state taxes and regional taxes. The procedures for tax collection include the tax system (real, fictitious, mixed), the principle of collection (domicile, source), and the collection system (official assessment, self-assessment, withholding). According to Mardiasmo (2018), tax collection can face obstacles such as passive and active resistance. Passive resistance occurs when people are reluctant to pay taxes, which is caused by a lack of understanding of the tax system, low intellectual and moral levels, and ineffective control (Kornhauser, 1987). Active resistance involves real efforts by taxpayers to avoid tax obligations, which can take the form of tax avoidance (reducing tax obligations legally) or tax evasion (avoiding taxes illegally) (Haryanto, 2023). These obstacles pose a challenge for the government in optimizing tax revenues.

Value Added Tax (VAT) is a substitute for Sales Tax, applied to support increased state revenue and the equalization of the tax burden (Musgrave, 1972). The imposition of VAT is regulated by several laws, starting from Law Number 8 of 1983 to Law Number 7 of 2021. The subject of VAT is a businessman confirmed as a Taxable Entrepreneur (*Pengusaha Kena Pajak/ PKP*) with a gross income of more than IDR 4.8 billion, in accordance with the Regulation of the Minister of Finance Number 197/PMK.03/2013. The PKP is responsible for paying VAT on activities such as the delivery of Taxable Goods (*Barang Kena Pajak/ BKP*), Taxable Services (*Jasa Kena Pajak/ JKP*), export of BKP, export of intangible BKP, and export of JKP. Non-PKPs may also be subject to VAT for certain activities, such as the import of BKP, use of intangible BKP from outside the customs area, and use of JKP from outside the customs area, in accordance with Article 16C of the VAT Law (Pujiwidodo, 2017). VAT objects include the delivery of BKP in the customs area by PKP, the import of BKP, the delivery of JKP in the customs area by PKP, and the export of both tangible and intangible BKP (VAT Law Articles 4, 16C, and 16D). Taxable Goods include movable goods such as motorcycles and cars, immovable goods such as land and buildings, and intangible goods such as patents and copyrights. Some goods are exempt from VAT, such as food and beverages served in restaurants and basic necessities. Taxable Services include all services except those exempted, such as health, social, education, and public transportation services.

A tax invoice is proof of tax collection made by a PKP for the delivery of BKP or JKP (Mardiasmo, 2018). The basis for imposing VAT includes the selling price, replacement value, import value, export value, or other values used to calculate the tax payable. The applicable VAT rates are regulated in Law Number 7 of 2021, with rates ranging from 11% to 12%, and a 0% rate for exports of tangible BKP, intangible BKP, and JKP. This rate can be adjusted through government regulations within a range of 5% to 15%. The VAT collection mechanism is regulated by the Regulation of the Minister of Finance Number 136/PMK.03/2012, which requires PKP to create a tax invoice and a Tax Payment Slip (*Surat Setoran Pajak/ SSP*) for each delivery of BKP or JKP to BUMN. The tax invoice and SSP serve as proof of VAT collection and payment (Wijaya & Juhana, 2021). Input tax is a tax imposed on the purchase of goods or services, while output tax is a tax collected by a company when selling goods or services (Iroth et al., 2017; Agurahe, 2019). Input tax must be paid by PKP, while output tax

must be collected by PKP at the time of delivery of BKP or JKP (Wijaya & Sabina, 2021).

The calculation of VAT is done by multiplying the tax base by the applicable tax rate. For example, if PKP A sells BKP for Rp 25 million, the VAT payable is $11\% \times \text{Rp } 25 \text{ million}$, which equals Rp 2.75 million. For imports of BKP worth Rp 15 million, the VAT payable is $11\% \times \text{Rp } 15 \text{ million}$, which equals Rp 1.65 million. For exports of BKP, the VAT rate is 0%, so the tax payable is Rp 0. VAT payments and reporting must be made according to the specified schedule, with late payments subject to a fine. The deadline for VAT payments for the VAT Periodic Notification Letter (*Surat Pemberitahuan Tahunan/SPT*) by PKP is before the end of the following month. Construction services are also subject to VAT, calculated by applying the tax rate to the reimbursement of construction costs after deducting input tax. For example, if the cost of building construction is Rp 183 million, with input tax of Rp 13 million, the tax base is Rp 170 million, and the VAT payable is $11\% \times \text{Rp } 170 \text{ million}$, which equals Rp 18.7 million.

METHODS

This study highlights the treatment of Value Added Tax (VAT) on imported goods at PT. YJG II, a manufacturing company in the garment industry located in Sukabumi Regency, West Java. The focus of the study is on the reporting process for VAT payments, using a qualitative approach and descriptive methods to analyze variables based on actual conditions. According to Sugiyono (2016), descriptive statistics are used to analyze data in accordance with actual conditions. The research steps include understanding the theory, collecting data through interviews, documentation, and observation, comparing actual data with theory, and analyzing the calculation, deposit, and reporting of VAT at PT. YJG II. The data used includes both qualitative and quantitative data from primary and secondary sources, which are analyzed using a comparative descriptive method. In this method, the data is classified, described objectively, compared, and analyzed based on theory. The analysis includes the calculation of VAT on sales tax and the purchase of raw materials, as well as an analysis of input and output taxes in accordance with Law No. 7 of 2021, Chapter IV, Article 1. Additionally, a comparison of the company's VAT reporting with the calculation of VAT according to the same law was carried out, along with an analysis of the profit and loss statement after calculating VAT to understand its impact on the company's finances. The conclusion is drawn based on a comparison of the company's VAT calculations with the provisions of Law No. 7 of 2021, Chapter IV, Article 1, which serves as the basis for evaluating the company's compliance with tax regulations.

RESULTS

PT. YJG is a large-scale clothing company, and as such, it is registered as a Taxable Entrepreneur (*Pengusaha Kena Pajak/ PKP*) for its business activities, particularly in relation to purchasing and sales transactions. This means the company has tax obligations, especially in fulfilling Value Added Tax (VAT) requirements, which include calculating output tax and input tax to determine whether the company is underpaying or overpaying. The company must also record journal entries for sales and purchase transactions, make deposits for taxes owed, and report taxes for each tax period.

As a Taxable Entrepreneur, PT. YJG, in carrying out the activities of delivering and obtaining Taxable Goods (*Barang Kena Pajak/ BKP*), is entitled to receive Input Tax Invoices in accordance with VAT Law No. 07 of 2021 concerning the harmonization of tax regulations. These invoices serve as evidence to credit its input tax in the same tax period or in the following tax period, no later than three months after the end of the tax period, provided that they have not been charged as an expense and have not been audited. PT. YJG is also required to collect Value Added Tax (VAT) of 11% on the delivery of BKP, issue Tax Invoices for each delivery of BKP, make tax payments owed to the state treasury no later than the 15th of the month following the tax period, which,

since April 1, 2010, has been changed to the end of the following month in accordance with the Regulation of the Minister of Finance Number 80/PMK.03/2010. Additionally, PT. YJG must submit tax calculation reports through the VAT Periodic Tax Return within 20 days after the end of the tax period. This deadline has also been modified since April 1, 2010, to the end of the following month, as regulated in the same regulation. Furthermore, PT. YJG is required to keep tax invoices as company archives for inspection, organize the recording and bookkeeping related to the acquisition and delivery of BKP, and attach a summary of sales and purchase lists to the VAT Periodic Tax Return.

Based on data obtained from the company, such as a list of sales and purchase transactions, tax invoices, Tax Payment Slips (*Surat Setoran Pajak/SSP*), periodic VAT notification letters (*Surat Pemberitahuan/SPT*), and proof of receipt of tax reporting from the Tax Service Office (KPP) for the January-December tax period of two years (2022-2023), the implementation of Value Added Tax (VAT) obligations includes several rights and responsibilities, namely: receiving and issuing tax invoices for each transaction involving the acquisition and delivery of BKP, calculating the amounts of input tax and output tax, determining any underpayment or overpayment of VAT, recording input tax and output tax through journaling, depositing the VAT owed to the state treasury, and completing the periodic VAT notification letter and submitting it to the Tax Service Office (KPP) where the company is registered.

Table 1. Summary of Sales and Output VAT 2022

Month	Education Development Fund (IDR)	Output VAT (IDR)
January	4,981,271,813	498,127,181
February	2,419,852,249	241,985,226
March	1,147,064,646	114,706,462
April	363,800,347	40,018,039
May	253,250,096	27,857,504
June	3,827,666,989	421,043,365
July	1,423,936,044	156,632,955
August	1,511,104,528	166,221,489
September	196,623,193	21,628,551
October	1,186,249,769	130,487,473
November	629,178,978	69,209,691
December	460,073,700	50,608,111
Amount	18,400,072,352	1,938,526,047

Based on Table 1, the DPP for January 2022 is IDR 4,981,271,813, with VAT collected amounting to IDR 498,127,181. For February, the DPP is IDR 2,419,852,249, with VAT collected of IDR 241,985,226. In March, the DPP stands at IDR 1,147,064,646, with VAT collected of IDR 114,706,462. For April, the DPP is IDR 363,800,347, with VAT collected of IDR 40,018,039, while May records a DPP of IDR 253,250,096, with VAT collected of IDR 27,857,504. June has a DPP of IDR 3,827,666,989, with VAT collected of IDR 421,043,365, and by December 2022, the DPP is IDR 460,073,700, with VAT collected of IDR 50,608,111. Consequently, the total DPP for 2022 amounts to IDR 18,400,072,352, with total VAT collected of IDR 1,938,526,047.

Table 2. Summary of Sales and Output VAT 2023

Month	Education Development Fund (IDR)	Output VAT (IDR)
January	373,386,536	41,072,518
February	795,544,847	87,509,933
March	899,548,240	98,950,305
April	40,687,914	4,475,668
May	122,202,713	13,442,299
June	394,218,416	43,364,026
July	33,492,409	3,684,165
August	3,044,641,905	334,910,608

September	2,858,631,224	314,450,415
October	365,571,050	40,212,815
November	368,644,773	40,550,924
December	1,827,883,753	201,067,213
Amount	11,124,453,780	1,223,690,889

Based on Table 2, the DPP for January 2023 was Rp 373,386,536, with VAT collected amounting to Rp 41,072,518. In February, the DPP increased to Rp 795,544,847, with VAT collected totaling Rp 87,509,933. For March, the DPP was Rp 899,548,240, and VAT collected amounted to Rp 98,950,305. In April, the DPP dropped to Rp 40,687,914, with VAT collected amounting to Rp 4,475,668. In May, the DPP was Rp 122,202,713, with VAT collected totaling Rp 13,442,299. The DPP for June was Rp 394,218,416, with VAT collected amounting to Rp 43,364,026. By December 2023, the DPP had reached Rp 4,171,550,774, with VAT collected totaling Rp 417,155,075. Thus, the total DPP for 2023 was Rp 11,124,453,780, with VAT collected amounting to Rp 1,223,690,889.

The value of the underpaid VAT deposit made by PT. YJG is calculated using the following formula:

$$\text{Underpaid/Overpaid VAT} = \text{Output VAT} - \text{Input VAT}$$

Underpaid VAT occurs when Output VAT exceeds Input VAT within the same tax period, whereas Overpaid VAT occurs when Output VAT is less than Input VAT within the same tax period. Data on PT. YJG's Underpaid VAT payments for 2022 and 2023 are presented in Table 3.

Table 3. Value Added Tax Payments for 2022 and 2023

	Tax Period	Input VAT	Output VAT	Underpayment of VAT	Deposit Date
2022 Value Added Tax Payment	January	105,127,181	193,486,151	88,358,970	10-02-2022
	February	2,514,030	3,020,062	506,032	10-03-2022
	March	7,191,858	8,325,530	1,133,672	10-04-2022
	April	16,410,284	28,816,693	12,406,409	12-05-2022
	May	990,000	1,256,348	266,348	10-06-2022
	June	127,181	398,303	271,122	10-07-2022
	July	51,466,564	57,475,059	6,008,495	13-08-2022
	August	23,896,516	38,176,601	14,280,085	11-09-2022
	September	16,451,463	19,535,500	3,084,037	10-10-2022
	October	19,353,174	23,114,409	3,761,235	10-11-2022
	November	46,966,727	50,688,575	3,721,848	10-12-2022
	December	20,621,964	22,762,996	2,142,032	10-01-2023
2023 Value Added Tax Payment	January	686,279,308	672,249,780	14,029,528	27-02-2023
	February	371,904,337	324,539,662	47,364,675	05-05-2023
	March	579,830,414	481,591,440	98,238,974	19-04-2023
	April	325,434,315	324,645,360	788,955	29-05-2023
	May	501,919,700	501,839,928	79,772	27-06-2023
	June	338,061,699	337,990,412	928,713	28-07-2023
	July	442,263,276	442,207,999	55,277	29-08-2023
	August	368,540,549	204,794,185	163,746,364	19-10-2023
	September	368,918,679	271,048,397	97,870,282	08-12-2023
	October	478,005,044	473,622,698	4,382,346	28-11-2023
	November	1,780,427,716	1,777,664,079	2,763,637	28-12-2023
	December	467,688,937	424,676,047	43,012,890	26-01-2024

Periodic Value Added Tax (VAT) Returns must be submitted by taxpayers who have been registered as Taxable Entrepreneurs. The submission of Periodic VAT Returns must be completed no later than the end of the month following the end of the tax period and must be reported even if the Taxable Entrepreneur has not conducted any transactions.

PT. YJG submits its Periodic VAT Returns in the form of electronic documents. The reporting of Periodic VAT and Luxury Goods Sales Tax (*Pajak Penjualan Atas Barang Mewah/PPnBM*) Returns is carried out through the official website at <https://web-efaktur.pajak.go.id/>. Data on the reporting of Periodic VAT Returns by PT. YJG for the 2022–2023 period is presented in Table 4.

Table 4. Value Added Tax Reporting 2022 and 2023

	Tax Period	Report Date	Electronic Receipt Proof Number
Value Added Tax Reporting 2022	January	27-06-2022	94637606049220278215
	February	27-06-2022	51637606071220279316
	March	27-06-2022	53637606007220273216
	April	29-06-2022	64637606047220296408
	May	08-07-2022	94637606049220278215
	June	30-08-2022	44637806041220302516
	July	30-08-2022	54637806033220303216
	August	29-09-2022	45637906064220295116
	September	28-10-2022	42637016088220287114
	October	29-11-2022	30637116034220290016
	November	30-12-2022	04637216099220300414
	December	27-01-2023	21637106035230272016
Value Added Tax Reporting 2023	January	27-02-2023	73637206076230271217
	February	05-05-2023	24637506078230085209
	March	19-04-2023	80637406012230195416
	April	29-05-2023	70637506031230293417
	May	27-06-2023	50637606084230277113
	June	28-07-2023	55637706077230282416
	July	29-08-2023	23637806027230294317
	August	19-10-2023	62637016025230192307
	September	08-12-2023	54637216011230080410
	October	28-11-2023	43637116038230288016
	November	28-12-2023	35637216026230280313
	December	26-01-2024	85637106004240262312

DISCUSSION

Based on the results of the author's analysis of the calculation, payment, and reporting of VAT at PT. YJG, it was found that PT. YJG, as a service company in the garment industry manufacturing sector, has implemented Input VAT by making purchases from Taxable Entrepreneur (*Pengusaha Kena Pajak/ PKP*) suppliers. However, there are also purchases from Non-PKP suppliers that are not subject to VAT and, therefore, do not qualify for creditable Tax Invoices. To address the issue of non-creditable Input VAT, the company requests a Tax Invoice from PKP suppliers at the time of goods delivery, even if payment has not yet been made. Additionally, the company often makes significant purchases from PKP suppliers in certain months when sales increase. Regarding Output VAT, PT. YJG collects VAT based on the obligation to submit JKP to JKP recipients in accordance with applicable tax laws. The submission of Periodic VAT Tax Returns at PT. YJG has been conducted in compliance with Law No. 07 of 2021. This is evidenced by the analysis of VAT Periodic Tax Return data from January 2022 to December 2023, which were reported, on average, before the reporting deadline each month. This timely reporting is achieved because the tax department consistently collects the necessary data. In cases of overpayment, PT. YJG carries the balance forward to the next tax period. Conversely, in cases of underpayment, payment is made within the time frame specified by VAT-related laws. The results of this study align with research conducted by Fitriyani (2020), which concludes that the implementation of Value Added Tax complies with the applicable Value Added Tax Law.

PT. YJG fulfills its VAT obligations by receiving tax invoices, recording, calculating, reporting, and paying, up to the presentation of financial statements in accordance with Statement of Financial Accounting Standards (*Pernyataan Standar Akuntansi*

Keuangan/PSAK) 1, concerning the Presentation of Financial Statements. PT. YJG complies with its VAT obligations for the 2022–2023 period as stipulated in VAT Law Number 07 of 2021. The company performs the calculation and recording of VAT accurately. In its calculations, PT. YJG multiplies the Tax Base (DPP) by the VAT rate of 11%. Input VAT and Output VAT arising within a given period are reported to the Tax Service Office (KPP) and deposited into the State Treasury no later than the end of the following month. For recording sales and purchase transactions, PT. YJG debits Input VAT and credits Output VAT. In the financial statements, VAT is presented separately: Input VAT is classified under current assets in the statement of financial position, while Output VAT is presented under liabilities in the same statement. Input VAT that cannot be credited includes VAT paid on transactions unrelated to the company's business activities, the acquisition and maintenance of fixed assets such as vehicles, and incomplete or defective tax invoices. Non-creditable VAT is treated as an expense deductible for calculating corporate income tax liabilities.

PT. YJG has calculated the 2022–2023 tax in accordance with the applicable Law No. 07 of 2021, which sets the rate at 11% for the sales or delivery of Taxable Goods (*Barang Kena Pajak/BKP*). The deposit or payment of Value Added Tax (VAT) by PT. YJG is made based on the difference in underpayment between output tax and input tax, which must be paid using an Tax Payment Slip (*Surat Setoran Pajak/SSP*) to the Bank Perception. Payments must be made no later than the 15th of the following month. Reporting, on the other hand, is conducted at the location where the PKP is registered, through the relevant VAT Periodic Tax Return (*Surat Pemberitahuan Tahunan/SPT*), which must be submitted before the 20th of the following month. In this case, PT. YJG submits its Periodic Tax Return (*Surat Pemberitahuan Tahunan/SPT*) at the Sukabumi Pratama Service Office. The company consistently ensures timely VAT deposits for the period in question.

CONCLUSION

Based on the results of the research and discussion regarding the analysis of VAT accounting treatment and procedures in the calculation and reporting at PT. YJG, it can be concluded that the application of VAT for the 2022–2023 period complies with VAT Law No. 07 of 2021. This is evident from the data analysis, which shows that VAT Periodic Tax Returns are typically reported before the due date each month. Furthermore, PT. YJG consistently strives to enhance its performance annually, particularly in financial reporting, operational activities, and business prospects, ensuring compliance with VAT Law No. 07 of 2021. The application of VAT at PT. YJG, which includes transactions involving the purchase and sale of Taxable Goods subject to VAT, results in output tax differences that lead to underpaid or overpaid VAT, aligned with the provisions of the law. The author suggests that PT. YJG should prepare VAT Periodic Tax Returns well in advance of the reporting deadline to account for potential delays caused by holidays or significant events. Additionally, greater attention should be paid to accurately completing the returns to avoid errors. To balance the crediting of input tax against output tax in calculating VAT underpayment or overpayment, the company should reconcile these taxes within the allowable crediting period as stipulated by the law. Proper and accurate application of Value Added Tax Accounting is essential to determine the correct amount of VAT owed.

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