

Analysis of related rates of increase in PT. Singa Asia Perkasa Utama

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ABSTRACT

The aim of this study is to see and understand how PT. Singa Asia Perkasa Utama report Value Added Tax, to look at and understand the problems faced by PT. Singa Asia Perkasa Utama, and to learn about the efforts made by PT. Singa Asia Perkasa Utama to report Value Added Tax. This study found that Value Added Tax report PT. Singa Asia Perkasa Utama in accordance with taxation laws. This research was conducted because this company has never been researched before on taxation issues, especially value added tax. Researchers want to know whether the reporting and collection of value added tax is done correctly and in accordance with the law. This study using methods such as interviews, observations, or observations and documentation. The Nvivo application, which is used in this study, is the NVivo 12 Plus. The company uses the VAT rate in accordance with the provisions already set out in the Act.

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1. Introduction

The tax sector is one of the country's largest incomes, and tax contributions are crucial because they are the country's biggest incomes. Because of its importance, people should be more aware that they must pay taxes to immediate prosperity and well-being (Aprilia Wati and Muhammad N.R., 2021). Taxation, according to Act No. 16 of 2009 on the general rules and procedures of taxation, is a compulsory contribution to the State owed by a person or body who dies by force under the law, without obtaining compensation directly, and used for the needs of the State for the greatest welfare of the people.

VAT serves as a substitute for sales tax because sales tax is considered insufficient to accommodate community activities and development goals. In other words, increasing country receipts, boosting exports, and improving tax balances. According to the Law No. 42 of 2009, VAT is the tax levied on the submission of goods or services subject to taxation in the customs territory. The amount of VAT consists of the difference between the tax of exit and tax of entry, the rate of which has been set at 10% of the goods and services issued or received from the tax base. Companies must ensure that they report and deposit taxes owed, as VAT will be deposited into the state's cash.

Value-added tax is the tax levied when a business buys a taxable good or service that is subject to such taxation. A taxable company levies an input tax of 10% of the price of the goods purchased, and 10% of a price of goods sold before the tax is added as VAT, which is the exit tax for the taxation period in question. VAT basically occurs on almost all transactions in trade, industry, and services that belong to the category of taxed goods or services. This is because of the factors of production that exist in every production line of the company when it produces, channels, and trades goods or services.

In accordance with Act No. 42 of 2009, VAT is collected as a government treasury. It was collected when a company issued a tax invoice along with a tax fact. The date on the invoicing must be the same as the date on a tax bill. All issued invoices must be paid their VAT at the latest at the end of the month. In accordance with Article 7 of the 2007 CPA No.28 Act, the company will be subject to a fine or sanction of Rs. 500,000 and a monthly fine of 2% of the total tax deposited if the company fails to report VAT.

PT. Singa Asia Perkasa Utama is a distributor of snacks, milk, tissue, oil, salt, and other goods. The company was first established in 2005. Mr. Elwin Osman is the founder and CEO of the company. PT. Singa Asia Perkasa Utama It is located on the island of Penang Kav. 188 Kim II, and has small shops and markets. PT. Singa Asia Perkasa Utama has many subsidiary branches in various regions of North Sumatra, such as Binjai, Siantar, Kisaran, and Rantau, with its head office in Medan. PT. Singa Asia Perkasa Utama is currently trying to become the main distributor that sends food products, diapers and tissue throughout Indonesia.

At PT. Singa Asia Perkasa Utama, VAT starts with a tax invoice. It is the company's obligation to make a tax bill for every taxable goods submitted. The tax bill is issued at the time the company receives payment. If the sale is made in cash, the tax bill will be issued on the date of submission of the Taxable Goods, whereas if it is made on credit, it will be made on the day of payment PT. Singa Asia Perkasa Utama within 30 days from the date of shipment. Buyers usually don't pay until the end of time. If payment is received before the end of the following month, the tax invoice must be made at the time of payment. If payment has been received prior to the delivery of the Taxable Goods, this also applies. Silvia Iroth, Ventje Ilat, and Heince Wokas in 2017.

Companies may be late to report VAT because the issuance tax invoice has been modified or because there is a difference in the amount between the total VAT on the e-invoice and VAT in the web-based e-Invoice. The difference in the VAT amount between web-based e-invoices and web-based e-invoices greatly affects the accuracy of reporting and paying Value Added Tax. Because the number of e-invoices is the same, the serial number of the return note does not change, and the return note is deemed not to exist or has never been uploaded to the web-based e-invoice.

In addition, a shortage of workforce in the field of taxation can cause companies to fail to report Value Added Tax earlier than expected. Since there are twice uploaded output returns with the same serial number and the same cut serial number, although the amount of goods and money is different, the total VAT on e-invoices and web-based e- invoices have different amounts. Exit return notes can be uploaded twice due to human error. Corporate tax employees do not carefully look at the number and series of exit returns; as a result, the output return notes may be uploading twice.

If the output return note is uploaded twice on an e-invoice, the two output returns are entered or uploaded to the e-Invoice system, but if the outputs return notes are uploaded two times on the web-based e-Invoice only one output refund note is loaded and the other one is considered lost. As a result, these differences are widespread.

2. Research Method

This research method uses qualitative methods and a descriptive approach which aims to describe or explain the situation objectively. A qualitative approach allows researchers to better understand the meaning and interpretation of human relationships with value-added tax reporting systems. The subjects in this research were PT. Singa Asia Perkasa Utama which is a form of company that operates in the field of distributing products such as snacks, anlene milk, protein milk, oil, salt, tissue and cheddar cheese. Located in Pulau Pinang IV No. 188, Saentis, Percut Sei Tuan, Deli Serdang, North Sumatra.

This research data was obtained from primary data and secondary data. Primary data is that researchers conduct research directly in the field and collect data from PT. Singa Asia Perkasa Utama. Secondary data comes from library research and PT added tax reports. The Ultimate Mighty Asiatic Lion.

This research uses three data collection methods, namely library studies, interviews, observation and documentation studies. Researchers conducted interviews with the chief tax officer and assistant tax officer at PT. Perkasa Utama Asiatic Lion and made direct observations in the field for several months. Data analysis was carried out using the NVivo 12 Plus program.

3. Results And Discussions

Analysis of Value Added Tax Reporting (VAT)

VAT functions as a substitute for sales tax because sales tax is no longer sufficient to meet community needs and achieve development goals. Implementation of Value Added Tax begins with creating a tax invoice. The company must make a tax invoice for each delivery of Taxable Goods. A tax invoice is made when payment is received. If the sale is made in cash, a tax invoice must be made at that time. If on credit, a tax invoice is made when payment is received. According to the researchers, VAT is the tax collected on the submission of goods or services subject to tax. According to taxation law in force in Indonesia, VAT reporting must be made after the issuance of the tax invoice and at the time of receipt of payment for goods and services subjected to tax at a specified rate.

a. Basics of Value Added Tax Application

Law No. 42 of 2009 establishes the basis of taxation: the sale price, replacement, export value, or other value established by the Decree of the Minister of Finance used as the basis for calculating the Value Added Tax and Sales Tax on the luxury goods owed.

b. How to Calculate Value Added Tax

Article 8A of Act No. 42 of 2009 regulates the method of calculation of VAT; the value added tax owed is calculated by multiplying the rate with the tax base.

$$\text{VAT} = \text{Tax Rate} \times \text{Tax Basic}$$

The result of the increase in the percentage of the tax rate and the sale price is what has to be deducted and collected by the business to be deposited into the state's treasury.

c. Value-added Tax Credit Mechanism

Exit tax and exit tax are credited under Article 9 para. 2 of Act No. 4 of 2009. If the result is positive, the PT. Singa Asia Perkasa Utama must deposit the amount of money. If the outcome is negative, the PT. Singa Asia Perkasa Utama reserves the right to take the surplus of the money and credit it to the next tax period.

As a result of an interview with the tax officer PT. Singa Asia Perkasa Utama, it was found that the Value Added Tax reporting Nilai PT. Singa Asia Perkasa Utama Still facing a number of problems. One such problem is the difference in the amount of VAT between e-invoices and web-based e-Invoices, which occurs because the output returns are uploaded twice with the same serial number.

Value added tax reporting on PT. Singa Asia Perkasa Utama done at the end of the period of each month beginning with the issuance of the tax invoice by the company. VAT reporting is carried out in accordance with the regulations of the applicable laws. A study by Silvia Iroth, Ventje Ilat, and Heince Wokas (2017) found that the tax invoice should be made at the latest at the end of the month following the submission of the Taxable Goods or Services. If payment was received before the next month's end, the tax bill should be issued at the time of payment.

According to the results of interviews with the second source, namely the assistant tax officer of PT. Singa Asia Perkasa Utama, VAT reporting PT. Singa Asia Perkasa Utama complies with applicable laws and regulations. However, the minimal number of tax employees in companies is a problem that companies must overcome. He stated that the lack of manpower in the corporate tax department could be the main factor causing companies to report their VAT later than expected. Companies must be more aware that the lack of employees greatly influences the sustainability of the implementation of Value Added Tax.

One of the main factors causing delays in VAT reporting is a shortage of workforce. Tax-related work cannot be done with just one or two people because the amount of work done is very large. As a result, a lack of workforce in the corporate taxation section causes work not to be completed on time and causes delays in VAT reporting.

The results of this analysis are in line with the findings of research conducted by Fadhlurrahman S., Jullie J. S., and Natalia Y. T. Gerungai (2018): a shortage of workforce in the corporate taxation section can

be a major factor causing deployment and VAT reporting to be delayed because no employees can replace them.

The results show that the company is currently experiencing internal problems that make it have to reduce the number of its employees, which makes it difficult to add employees. If the company cannot add employees to be placed in the tax department, the researchers suggest the company should re-improve the employee performance in the fiscal department.

Obstacles Encountered by The Company Described Using The Nvivo 12 Plus Application

PT. Singa Asia Perkasa Utama facing obstacles in the VAT reporting process due to internal factors causing errors. These factors include the double upload of the output return note with the same serial number of the return note, which was caused by the inefficiency of the officer in checking the serial numbers of the retur note. In addition, the buyer who fails to make payment within 30 days of the registration date.

There is a possibility that the number of e-invoices and web-based e-Invoices is different if the output return note is uploaded twice with the same serial number of the return note. Internal error, like human error, can happen in the company. Therefore, tax officials should be very careful during the value added tax reporting process.

If a buyer fails to pay for the goods they have purchased within 30 days of the date of delivery, the company can sanction the buyer by closing the shop server so that they cannot buy other goods. Lack of manpower in the corporate tax department can lead to delays in VAT reporting because the work done has not been completed and cannot be completed within the deadline. According to research conducted by Fadhlurrahman S., Jullie J. S., and Natalia Y.T. Gerungai (2018), labor shortages in corporate taxation can be the main cause of delays in VAT filing and reporting.

One of the obstacles faced by agencies or companies implementing sales or VAT reporting and collection systems is the lack of workforce in the field of corporate taxation and employee understanding of value added tax (VAT). This can lead to violations of government regulations and companies may misuse VAT reports to not report them, even though VAT collection is performed every sale transaction. This can result in lower-paid tax amounts, and companies are considered negligent in depositing and reporting tax deficits at any tax period or tax year. As a result, companies get a 2% monthly interest penalty on the amount of tax that is less paid.

The Efforts Made by PT. Singa Asia Perkasa Utama Is The Main Force In Addressing The Obstacles In Value-Added Tax Reporting

PT. Singa Asia Perkasa Utama has undertaken various efforts to solve the problem of VAT reporting. PT. Singa Asia Perkasa Utama attempts to add employees in the tax field by performing a re-check on the output returns to be uploaded, shutting down the store server if no payment is made more than 30 days after the date of delivery of the goods, and closing down the shop server if there is no payment more than 30-days after the delivery date of goods. These efforts have helped companies solve some of the problems or obstacles related to value added tax reporting (VAT). However, the company still has to add new employees in the tax section.

Companies are still facing many problems with value added tax reporting, one of which is a two-time uploaded output return note. To prevent problems with uploading output returns, the company's tax staff can re-check output refund notes to make sure that the already uploaded Output return notes number is not re-uploaded, so that the amount between the e-invoice and outlet return notes does not differ.

According to the obervation results, PT. Singa Asia Perkasa Utama VAT in accordance with legislation, but the company must add employees to be an assistant tax officer so that tax work can be done more flexibly and VAT reporting can be on time.

To ensure that the tax invoice is issued on time, the company closes the store's server if the buyer makes the payment more than 30 days after the date of delivery of the goods until the store can repay them.

Since the company selects prospective tax employees based on their graduation, its employees have a broad understanding of taxation. Employees who work in the corporate taxation division are tax accounting graduates with a patent certificate. However, in order to complete tasks related to value added tax before the Value Added Tax reporting deadline, the company must add additional employees with taxation expertise. A few days before the reporting, the company has to re-check the tax documents.

This is in line with the findings of a study conducted by Mira, Muhammad Rusydi, and Muh Alfian in 2018 that found that if employees who work in the tax department have expertise in the field of taxation, the work related to taxation can be completed well and the VAT reporting period can be done before the due date.

4. Conclusion

Studies show that: a) PT. Singa Asia Perkasa Utama Reporting VAT in accordance with taxation laws. b) Problems faced PT. Singa Asia Perkasa Utama is due to several factors, including an employee who mistakenly checked the return note number, a buyer who did not pay within 30 days of the date of delivery of the goods, and a lack of staff in the corporate tax department. c) PT. Singa Asia Perkasa Utama efforts include recruiting new employees and encouraging corporate tax employees to be more careful in the Value Added Tax Reporting process. Research limitations, due to time constraints, researchers had to conduct interviews with many sources. The number of interviewees is also a problem because there are only a few tax officers in the company. PT. The Mighty Major Asian Lion also provided a very limited amount of data for the study. In addition, due to the lack of experience of researchers, this research is still lacking.

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