

IMPLEMENTATION OF VAT SPT CALCULATIONS AND REPORTING (VALUE ADDED TAX) PERIOD DECEMBER 2020 AT PT. X

Hoirul Rozek¹, Halida Achmad Bagraff², Prasetyo Widyo I.³

^{1,2,3}Accounting, Politeknik NSC Surabaya

ABSTRACT

Taxes are the largest source of income besides natural resources. One of the most important taxes is the Value Added Tax (VAT). At PT. X who has been designated as a Taxable Entrepreneur (PKP) is legally obligated to record, calculate and report the Periodic VAT SPT. The rate on VAT is 10% of the Basic Tax Imposition (DPP). For its own reporting, the Directorate General of Taxes currently uses an online system, namely the E-Faktur Program and WEB E- Faktur . PT. X in December has reported the Periodic VAT SPT and its status is underpayment of Rp. 2,807,465. hereby PT. X has carried out its obligations to record, calculate, and report in accordance with applicable laws.

Keywords : Taxation, VAT, Recording, Calculation, Reporting, E-Invoicing Program, WEB E-Invoicing

INTRODUCTION

Background of the problem

Tax is reception biggest something Country especially Indonesia. Almost 75 % reception Country moment This sourced from tax. Domination tax as source reception is One very thing natural, when source Power nature, esp oil earth No I can do it again reliable.

One of the taxes collected by the government is Value Added Tax (VAT), generally this VAT is applied to people who carry out buying and selling transactions of goods or services. This is what makes a company have to report VAT SPT, with the development of technology and information, it also has an impact on the way VAT SPT is reported. Currently, VAT SPT reporting is done on a *website* that has been prepared directly by the government for taxpayers to make it easy to report VAT SPT. However, many taxpayers are still confused about how to use the programs provided by the government.

PT Because I work in a tax consultant office, one of the clients of my office is PT. X and one of my jobs is calculating and reporting Periodic VAT SPT. VAT calculation will be very necessary for companies , especially PT As a Taxable Entrepreneur (PKP), PT In December 2021, PT. Dr.

Based on description above , then writer take title " IMPLEMENTATION OF CALCULATION AND REPORTING OF VAT SPT (VALUE ADDED TAX) FOR DECEMBER 2020 AT PT X (Study Case On Independent Success)".

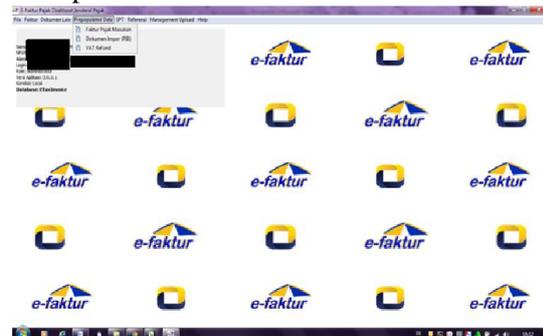
B. Problem Formulation

Based on background behind that has been stated above , the problem formulation in this research is how to implement the calculation and reporting of the December 2020 VAT SPT at PT Case At Mandiri Success.

DISCUSSION

1. Calculation and reporting of VAT SPT for December 2020.

As is known above regarding the company profile, I work in a tax consultant office. One of the main tasks that I hold is Reporting Periodic VAT SPT for PT X. PT X itself is a company that operates in the field of trading medicines and other medical equipment. Regarding increasingly sophisticated technological developments, the Directorate General of Taxes has also launched the E-Invoice Program. Most recently, in September 2020, DJP officially used the E-Invoice Program version 3.0. This latest version can also make it easier for taxpayers to report their periodic VAT SPT.



Source: Mandiri Sukses (2020)

Figure 3.2 Prepopulated Data Display of E-Invoice 3.0

One of the newest features in the e-invoice program version 3.0 is the new menu, namely *Prepopulated Data*. The benefit of this *Prepopulated Data* Menu is that taxpayers no longer need to input or import input tax invoices, Import Documents (PIB), and VAT *Refunds*.



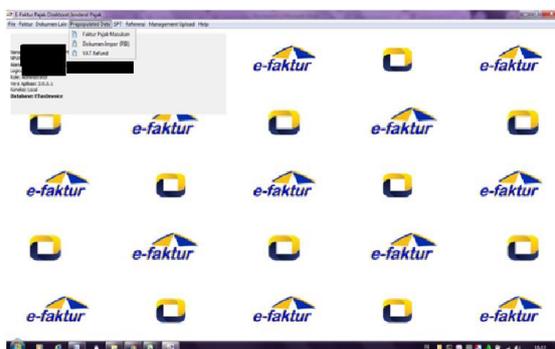
Source: Mandiri Sukses (2020)
Figure 3.3 Prepopulated PM invoice display

The image above is one of the sub menus in the Prepolated Data Menu, namely the Input Tax Invoice sub menu. If in the previous version we had to input or import Input Tax Invoices that we got from sellers, this would require a very long process and time. However, in version 3.0 we only input the time and year in the columns provided above, then select Get Data. After that we are asked to verify and enter the E-Nofa password.

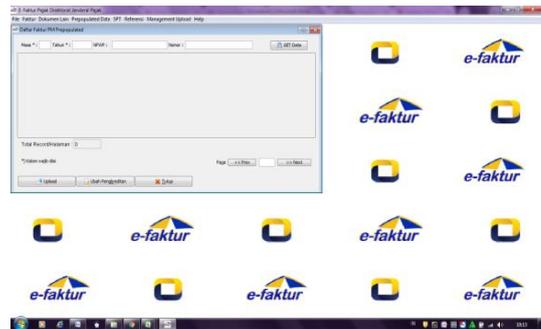
After that, the input tax invoice will immediately appear in the program. After that, if you want to *upload* everything, press *upload*, then automatically the Input Tax Invoice will go directly to the company's Input Tax Invoice.

Below I will explain the processes for reporting VAT SPT for December 2020 at PT. X in the E-Invoice program version 3.0.

1. Issuance of *Invoice*.
 The issuance of the invoice is step beginning happen input invoice tax sale.
2. Making Output Tax Invoices.
 After *the invoice* is issued, the taxation department will create an Output Tax Invoice. When creating an output tax invoice, once it has been *uploaded*, it will be automatically saved in the E-Invoice program.
3. Checking Input Tax Invoices on *Prepopulated* Data.



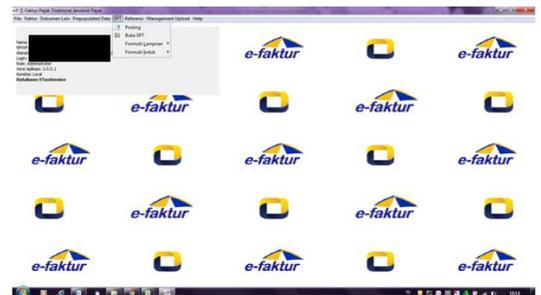
Source: Mandiri Sukses (2020)
Figure 3.4 Prepopulate Data Display



Source: Mandiri Sukses (2020)
Figure 3.5 Display of Input Tax Invoice in Prepopulated Data

At this stage, the tax department will immediately check the input tax invoice in *Prepopulated* data. To find out, maybe there is an input tax invoice that hasn't been *uploaded*.

4. Posting and Opening the December 2020 VAT SPT.



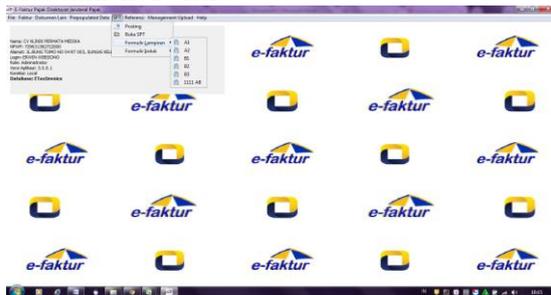
Source: Mandiri Sukses (2020)
Figure 3.6 E-invoice SPT Menu Display



Source: Mandiri Sukses (2020)
Figure 3.7 SPT List Display

At this stage, the taxpayer will report the December 2020 SPT. The taxpayer must post it first after opening the December 2020 SPT.

5. Attachment Form



Source: Mandiri Sukses (2020)

Figure 3.8 Display of the attachment form

On this attachment form icon, taxpayers will be asked to check and ensure that all invoices have been read in the E-Invoice program. Here's the explanation:

- A1: section A1 to check and ensure export documents.
- A2 : section A2 to check and confirm output or sales tax invoices.
- B1: section B1 to check and confirm import documents.
- B2: section B2 to check and confirm input or purchase invoices.
- B3: section B3 to check and make sure about
- 1111 AB: this section is all calculations from A1 to B3.

6. Checking Sales Nominal in attachment AB part 1.

The screenshot shows the '1111 AB' section of the attachment form. It contains a table for checking sales nominal. The table has four columns: 'No', 'Keterangan', 'Jumlah', and 'Mata Uang'. The data is as follows:

No	Keterangan	Jumlah	Mata Uang
1	Pencapaian Sales Target dengan Faktur Pajak yang Tidak Diunggulkan	241.000.000	24.100.000
2	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
3	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
4	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
5	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
6	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
7	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
8	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
9	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
10	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
11	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
12	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
13	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
14	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
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20	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
21	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
22	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
23	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
24	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
25	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
26	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
27	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
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30	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
31	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
32	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
33	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
34	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
35	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
36	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
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46	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
47	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
48	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
49	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0
50	Pencapaian Sales Target dengan Faktur Pajak yang Diunggulkan	0	0

Source: Mandiri Sukses (2020)

Figure 3.9 Form 1111 AB Part 1