

Tax Application Analysis Addition Mark (PPN) at PT Perkebunan Nusantara XIV Makassar

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Abstract: This research aims: to determine the analysis of the application of value added tax at PT Perkebunan Nusantara XIV. The data collection methods used were interviews and documentation. The types and sources of data obtained are primary and secondary data, while the analysis method used is the comparative descriptive analysis method. Based on the research carried out, the results obtained from the analysis of PT Perkebunan Nusantara Value (VAT) and Sales Tax on Luxury Goods (PPnBM). The company's implementation of Value Added Tax is in accordance with Law Number 42 of 2009 concerning the Third Amendment to Law No. 8 of 1983 concerning Value Added and Services Tax and Sales Tax on Luxury Goods. So the author recommends that PT Perkebunan Nusantara XIV Makassar maintain its compliance and consistency in implementing value added tax.

Keywords: calculation, reporting and payment of PPN

1. Introduction

The country has made many efforts to improve people's welfare through national development. To improve people's welfare, national development is carried out consistently. To do all this, the government needs large funds, one of the largest sources of development funds is revenue from the tax sector. Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (UU 16 of 2009 Article 1 Paragraph 1).

Table 1. Sources of State Financial Revenue Funds from the Tax Sector

Sources of State Financial Revenue	Realization of State Revenue in (Billions of Rupiah)		
	2022	2023	2024
I. Acceptance	2,630,147	2,634,148.9	2,801,862.9
Tax Revenue	2,034,552.5	2,118,348	2,309,859.8
Domestic Tax	1,943,654.9	2,045,450	2,234,959.3
Income tax	998,213.8	1,040,798.4	1,139,783.7
Value Added Tax and Sales Tax on	687,609.5	742,264.5	811.365

Luxury Goods			
property tax	23,264.7	25,462.7	27,182.2
Fees for Acquisition of Land and Building Rights	-	-	-
Excise	226,880.8	227,210	246,079.4
Other Taxes	7,686.1	9,714.4	10,549
International Trade Tax	90,897.6	72,898	74,900.5
Import duty	51,077.7	53,094	57,372.5
Export Tax	39,819.9	19,804	17,528
Non-Tax Revenue	595,594.5	515,800.9	492,003.1
Receipt of Natural Resources	268,770.8	223,312.1	207,669.6
Income from Separated State Assets	40,597.1	81,535.8	85,845.5
Other Non-Tax Revenues	196,324.3	131,493.6	115.136
Public Service Agency Revenue	89,902.3	79,459.4	83,352
II. Grant	5,696.1	3,100	430.6
Amount	2,635,843.1	2,637,248.9	2,802,293.5

Source: Ministry of Finance's APBN Outlook 2024

There are several types of taxes that can increase state income, namely (1) Income Tax (2) Value Added Tax (3) Sales Tax on Luxury Goods (4) Stamp Duty (5) Land and Building Tax. Value Added Tax is a type of indirect tax which is included as a domestic consumption tax, both on consumption of goods and services. This Value Added Tax is regulated in Law no. 8 of 1983 as amended by Law No. 42 of 2009. According to Law No. 42 of 2009, value added tax is a tax on the consumption of goods and services, within the customs area which is levied in stages at each production and distribution line. If you look at history, value added tax is a replacement for sales tax. Then Siti Kurnia Rahayu (2017:234) explains, Value Added Tax is a tax imposed on value added (Value Added) which arises as a result of the use of production factors in each company channel in preparing, producing, distributing and trading goods or providing services to consumers. Any goods and services that are directly related to the production or sale of goods and services result in entrepreneurs registered as Taxable Entrepreneurs (PKP) paying Input Tax (PM) of 10% of the purchase price. Meanwhile, when the goods are sold, 10% of the selling price before tax will be added as Value Added Tax (VAT) which is Output Tax (PK) for the period in question. According to Article 15 A paragraph 1 of Law Number 42 of 2009, the final deadline for depositing or paying VAT is the end of the following month.

Taxation is something that cannot be separated. The government and agencies certainly require tax reporting calculations, so that the taxes paid do not harm either party. According to Wa Ita (2018:15) value added tax (VAT) is aimed at providing information for companies to be able to calculate, pay and report the tax owed.

PT Perkebunan Nusantara is a pure amalgamation of PT Perkebunan Nusantara XXVIII (Persero), PTPN XXXII (Persero), PT Bina Mulya Ternak

(Persero), and the former PTPN XXIII Project located in the South, Central and Southeast Sulawesi regions. PT Perkebunan Nusantara XIV (Persero) operates 17 companies. In the end, PT Perkebunan Nusantara PT Perkebunan Nusantara

Considering that the implementation of VAT is very important for the business world to achieve effectiveness and efficiency, the author wants to raise this issue in a scientific work in the form of a thesis. From the description above, the author wants to know the importance of implementing Value Added Tax (VAT), so the author chose the topic "**Analysis of the Implementation of Value Added Tax (VAT) at PT Perkebunan Nusantara XIV**".

2. Literature Review

Value Added Tax (TAX)

Based on the explanation of Law No. 42 of 2009 concerning Amendments Third, regarding Law No. 8 of 1983 concerning Value Added and Services Tax And tax Sale on Goods Luxurious, on part general, Tax Value Added is a tax on the consumption of goods and services in the Customs Area to be imposed in stages in each production and distribution line. Which What is meant by Customs Area is the territory of the Republic of Indonesia covers region land, water and room air on it, as well places specifically in the Exclusive Economic Zone and the continental shelf within it applies the law which arrange about customs.

According to Mardiosmo (2019:351) state that if seen from its history, tax increase mark is replacement from Tax Sale. The reason for this understanding is because sales tax is no longer considered adequate for accommodate activity public And Not yet achieved target need development.

Definition Which Already explained on can withdrawn conclusion that Value Income Tax is a tax that arises due to the existence of transaction submission Goods Got it Tax (BKP) And Service Got it Tax (JKP) in source The company's income is obtained from the number of goods sold in period time certain, Whereas Buyer Goods Got it BKP Tax is purchase goods who are charged tax based Constitution. Tax increase mark intended for offset tax burdens of high-income countries and control patterns consumption Which No productive.

Input Tax and Output Tax

Input Tax and Output Tax are two related concepts in the tax system, especially in the context of Value Added Tax (VAT). The following is the meaning of Input Tax and Output Tax, according to VAT Law No. 42 of 2009 Article 1 Paragraph 24 is First, income tax is the amount of VAT paid by a company when purchasing goods or services from its suppliers. These companies can then use this input tax amount as a tax credit to reduce the amount of output tax they have to pay to the tax authorities. In other words, input tax is a tax that companies pay when purchasing goods or services.

Second, output Tax is the amount of VAT that companies must pay to the tax authority for the sales of goods or services they make. Companies collect

this VAT from their customers and then have to pass it on to tax authorities. Output Tax is a tax charged to company customers when selling goods or services.

Basically, Input Tax and Output Tax are interrelated. Companies can use the input taxes they have paid to reduce the amount of output taxes they have to pay. In this way, the company only pays the difference between Output Tax (tax received from sales) and Input Tax (tax paid on purchases).

Subject Added Tax Mark

According to Herrina and Lili Syarif (2013) Value Added Tax (VAT) is an indirect tax, meaning that the tax that can ultimately be charged or transferred to another person/third party who has the obligation to collect, deposit and report VAT consists of:

- a. Taxable Entrepreneurs (PKP) who deliver taxable goods or taxable services within the customs area and export tangible taxable goods/or intangible taxable goods/taxable services.
- b. Small Entrepreneurs who choose to be confirmed as Taxable Entrepreneurs (PKP)

Value Added Tax Object

The object of Value Added Tax (VAT) always changes along with the enactment of new laws. Law No.42 of 2009 which came into effect on 1 April 2010. Value added tax is imposed on:

- a. Submission Taxable Goods (BKP) in Area Customs done by Businessman.
Condition- the condition is:
 - Goods tangible Which submitted is BKP,
 - Goods No materialized Which submitted is BKP no tangible,
 - Delivery is carried out in the Customs Area,
 - Submission done in framework of activities business and profession.
- b. Import of Taxable Goods (BKP)
- c. Delivery of Taxable Services (JKP) to the Customs Area carried out by entrepreneurs. The conditions are as follows:
 - The services provided are JKP,
 - Delivery is carried out in the Customs Area,
 - The handover is carried out in the context of business and professional activities,
- d. Use of Intangible Taxable Goods (BKP) from outside or within the Customs Area,
- e. Use of Taxable Services (JKP) from outside or within the Customs Area,
- f. Export of Tangible Taxable Goods (BKP) by Taxable Enterprises,
- g. Export of Intangible Taxable Goods (BKP) by Taxable Enterprises,
- h. Own development activities outside the scope of business/work activities, the work of individuals or organizations whose results are used by themselves or other parties;

- i. Delivery of assets by Taxable Entrepreneurs (PKP) is based on the original purpose of the assets not being used for trading, as long as the VAT paid at the time of acquisition can be credited.

Base Imposition Tax

According to Mardiasmo (2011:56) Tax Imposition Basis is the basis used to calculate the tax payable, in the form of the selling price, replacement value, import value, export value, or other value determined by the Decree of the Minister of Finance.

- a. The selling price is the value in the form of money, including all costs requested or should be requested by the seller due to the delivery of Taxable Goods (BKP), excluding VAT which is collected according to the VAT Law and discounts stated in the tax invoice.
- b. Replacement Value is the value in the form of money, including all costs that are requested or should be requested by the service provider due to the delivery of Taxable Services (JKP), excluding VAT which is collected according to the VAT Law and discounts stated in the tax invoice.
- c. Import value is the value in the form of money which is the basis for calculating entry fees plus other collections which are subject to tax based on the provisions in customs laws and regulations for imported Taxable Goods (BKP), excluding VAT which is levied according to Tax laws and regulations. Value Added.
- d. Export value is the value in the form of money including all costs requested or should be requested by the exporter.
- e. Another value, an amount determined as the basis for tax imposition based on the Decree of the Minister of Finance.

Rates Added Tax Mark

Based on Constitution No. 42 of 2009, Value Added Tax (VAT) rates, as follows:

- a. The Value Added Tax rate of 10% (ten percent) applies to the sale of Taxable Goods and Taxable Services. This is a single rate which makes it easier to apply without the need for a clarifying list of goods or services with different rates, as applies to the Sales Tax on Luxury Goods.
- b. The Value Added Tax rate for exports of Tangible Taxable Goods, Intangible Taxable Goods and Taxable Services is 0% (zero percent). Value Added Tax is a tax imposed on the consumption of Taxable Goods within the Customs area. Therefore, Taxable Goods that are exported or consumed outside the Customs Area are subject to Value Added Tax at a rate of 0% (zero percent). This does not imply exemption from the obligation to pay VAT. Thus, Input Tax that has been paid on exported goods can still be credited.

3. Research Methods

Research variable

According to Sugiyono (2014:398) suggests that a research variable is an attribute or trait or value of a person, object or activity that has certain variations determined by the researcher to be studied and then conclusions drawn. Variables are the most important indicators that determine the success of a research. Based on the research title Analysis of the Implementation of Value Added Tax (VAT) at PT Perkebunan Nusantara XIV, in this case the author uses the Value Added Tax (VAT) variable.

Research Design

In conducting research, research planning is carried out so that the research is carried out at PT Perkebunan Nusantara XIV Makassar which is the object of this research. The type of data used in this research is quantitative, data in the form of numbers related to calculations, deposits and reporting in the application of value added tax at PT Perkebunan Nusantara XIV Makassar.

The data sources used in this research are primary data and secondary data. Primary data is data obtained directly from interviews at the research site, in this case PT Perkebunan Nusantara XIV Makassar. Meanwhile, secondary data is used by researchers to obtain data such as documentation data, company profiles, laws which are the basis for calculations, payment and reporting of Value Added Tax and books which become research references.

The population in this research is staff and tax data and the sample for this research is tax staff and VAT data at the time of calculating, depositing and reporting VAT at PT Perkebunan Nusantara XIV Makassar, especially in 2022.

The data collection techniques used were interviews and documentation. The data obtained will be analyzed based on the comparative descriptive method. This method is used to compare the application when calculating, depositing and reporting VAT used at PT Perkebunan Nusantara XIV Makassar based on Law No. 42 of 2009.

Data Collection Technique

To obtain data that is accurate and leads to the truth, the author uses data collection techniques, as follows:

1. Interview, is technique collection data Which done with submit question in a way direct For obtain data about general description of the organization and application of VAT to tax staff PT Perkebunan Nusantara XIV Makassar.
2. Documentation, collecting data from documents and data sources Which support study use data secondary that is report finance, tax invoice, value added tax report (Period VAT SPT) PT Plantation Archipelago XIV Makassar in particular Balance Sheet.

4. Results and Discussion

Based on the results of research at PT Perkebunan Nusantara or highly taxable services, while the output tax is Value Added Tax which is imposed when Taxable Entrepreneurs (PKP) sell taxable goods or taxable services. And if the output VAT amount is higher than the input VAT then the difference is called underpayment of VAT, if on the other hand the input VAT is higher than the output VAT then it is called overpayment of VAT.

Company data PT. Perkebunan Nusantara Rp. 4,258,808,120 and Input Tax in 2022 of Rp. Rp. 3,835,709,992 where in the last year it can be said that PT. Perkebunan Nusantara experienced a condition of underpayment.

Based on the calculation above, the company experienced "Underpayment" of VAT of IDR. 423,098,128. This means that PT Perkebunan Nusantara XIV must pay this amount to the tax authorities. In the context of VAT, "Underpayment" means the company paid less than it should have, and this amount must be paid to the tax authorities.

The VAT object collected by PT Perkebunan Nusantara XIV Makassar is the sale and purchase transaction of goods and services. The implementation of Value Added Tax at PT Perkebunan Nusantara XIV Makassar is in accordance with Law no. 42 of 2009. Based on Law no. 42 of 2009, Value Added Tax (VAT) is an indirect or domestic consumption tax imposed on each level of delivery of Taxable Goods or Taxable Services by Taxable Entrepreneurs.

Input tax is also imposed based on the applicable rates in accordance with Law no. 42 of 2009. Input VAT can be credited based on the same tax period. If the Output VAT is greater than the Input VAT, the difference, namely the Output VAT minus the Input VAT, must be deposited into the State treasury. If, on the other hand, the Output VAT is less than the Input VAT, the difference can be compensated for in the following month.

In line with research conducted by Yasinta Rahma Aura in 2019 with research currently being conducted, PT Perkebunan Nusantara -Law Number 42 of 2009 concerning Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM) and Tax Standards.

5. Conclusion

Based on the discussion and analysis regarding the calculation, deposit and reporting of Value Added Tax (VAT) at PT Perkebunan Nusantara XIV, the following conclusions are drawn in this final chapter:

1. In the calculation procedure for Value Added Tax (VAT) PT Perkebunan Nusantara determined at 10% (ten percent) of goods and services issued or received based on the Tax Imposition Base (DPP)
2. In the process of depositing Value Added Tax (VAT), PT Perkebunan Nusantara (Period VAT SPT), however, there is still a delay in reporting Value Added Tax (VAT).
3. In the process of reporting Value Added Tax (VAT), PT Perkebunan Nusantara (VAT period) however, there are still delays in reporting Value Added Tax (VAT). Due to the delay in reporting, PT Perkebunan Nusantara

XIV will be subject to administrative sanctions in the form of a fine of Rp. 500,000.00 (five hundred thousand rupiah for Periodic Tax Return (SPT Period VAT)).

Suggestion

In the Value Added Tax (VAT) reporting process of PT Perkebunan Nusantara So you don't get administrative sanctions in the form of a fine of Rp. 500,000 (five hundred thousand rupiah) for the Periodic Value Added Tax Notification Letter (Period VAT SPT)

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