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Analysis of Value Added Tax on Creditable and Non-Creditable Input Tax AT Cv. Karisma Jaya

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ABSTRACT
This research is done in CV Karisma Jaya. The company is engaged in the sale of motorcycles. The company is located in Riau and has its headquarters in Medan, Indonesia. The purpose of this research is knowing and analyzing the system of credited input tax and not creditable input tax made by CV Karisma Jaya This research is in the form of qualitative research with a case study in CV Karisma Jaya, and the unit data used in this research analyzes the value added tax implemented in the company with creditable and non-creditable systems using the value added tax SPT report period of 2021 from CV Karisma Jaya. The data that is collected is secondary data. The results showed that the 2021 input tax reported by CV Karisma Jaya was 3,120,662,095 and after checking the 2021 input tax that should have been reported by CV Karisma Jaya was 3,087,059,273. So that there was an underpayment of 33,602,822 that had to be paid by CV Karisma Jaya in 2021.

INTRODUCTION

Taxes are people's contributions that are enforced and protected by law. Taxes are the main source of state revenue, therefore taxes are one of the tools used to achieve state goals in order to finance public interests, which in turn also include personal and individual interests such as the interests of the people, education and welfare. Tax collection by the government is the most important source of state revenue. Domestic sources of income consist of tax revenues and non-tax revenues. Taxes are the largest source of national income for the Indonesian government which can support development activities. In addition taxes are one of the benchmarks to find out how far a country is able to finance its own expenses. The percentage of Indonesia's state revenue from the tax sector grows from year to year as evidenced by the Indonesian state budget.

According to Mawarni and Sari (2021, p.25) "Pajak Pertambahan Nilai (PPN) merupakan sumber yang paling potensial terhadap salah satu jenis pajak dalam penerimaan penerimaan negara, yang dipungut dari orang pribadi atau badan yang telah mengkonsumsi Barang Kena Pajak (BKP) baik di dalam maupun di luar daerah pabean". It explains that value added tax (VAT) is the most potent source of one of the types of taxes in state revenue receipts, which is collected from an individual or entity for consuming the Taxable Goods (BKP) either inside or outside the customs area. Payment of Value

Added Tax made or collected from the public is a form of regional contribution to assist the government in financing development from various sectors, with the hope that funds from state revenues will increase from the previous year. Value Added Tax is implemented based on an invoice system so that for the delivery of goods and or the delivery of services a tax invoice must be made as proof of the transaction for the delivery of goods or services. This is a feature of Value Added Tax because the Tax Invoice is proof of tax collection, which for the entrepreneur from which the tax is collected, is credited with the amount of tax payable. Value Added Tax occupies a very important place and the results will be greater than Income Tax (PPh) because every citizen will buy goods for their daily needs, and almost all of them are products that are subject to VAT and PPnBM. In addition it should be noted that VAT is only deposited or paid to the state treasury by a Taxable Entrepreneur (PKP) who delivers Taxable Goods (BKP) or Taxable Services (JKP). VAT objects consist of taxable goods and taxable services, so that VAT occupies a very important place because it has a large role in the state budget. When a company acting as a Taxable Entrepreneur (PKP) purchases raw materials and finished goods that are treated as Taxable Goods (BKPM), the company pays a tax called Input Tax (PPN Input). While companies collect, output tax (Output VAT) is taxed by law. Goods are tangible goods whose nature or law will be in the form of movable or immovable and intangible goods.

CV. Karisma Jaya is a company that sells Honda motorcycles and spare parts, CV. Karisma Jaya is a company that does tax reporting but because CV Karisma Jaya dont know about tax rules regarding creditable and non-creditable input tax, so CV Karisma Jaya will always credit all existing tax invoices like letter income. Letter income should not be credited for input tax because it is not in accordance with the provisions of law number 42 of 2009 which states that VAT on the acquisition of BKP/JKP is not directly related to PKP business activities.

LITERATURE REVIEW

TAX

According to Budiman (2019, p.04) Pajak merupakan kontribusi wajib bagi negara yang terutang oleh individu atau badan yang bersifat koersif berdasarkan undang-undang tanpa menerima ganti rugi langsung dan digunakan untuk kebutuhan negara demi kemakmuran terbesar rakyat It explained that tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the law without receiving direct compensation and is used for the states need for the people greatest prosperity. According to Law Number 28 of 2007 Article 1, Tax is a mandatory contribution to the state that is owed by an Individual or Entity that is coercive under the Act without receiving direct compensation and is used for the needs of the state for the greatest prosperity of the people. According to Pebrina and Hidayatulloh (2020, p.01), "Pajak merupakan kontribusi wajib bagi negara yang pemungutannya dapat dipaksakan karena pajak dipungut oleh hukum". It explained that tax is a mandatory contribution to the state whose collection is forced. This is because taxes are levied by law.

According to Mustaqiem (2019, p.30) "pengertian pajak adalah kontribusi rakyat terhadap kas negara (transfer kekayaan dari sektor swasta ke sektor pemerintah) berdasarkan undang-undang (dapat dipaksakan) tanpa mendapatkan jasa". It explained that the definition of tax is the people's contribution to the state treasury (transfer of wealth from the private sector to the government sector) based on the law without getting services.

Function of Tax

The above theories explained that there are four tax functions, namely:

1. Budgetary Function As a source of state revenue, taxes function to finance state expenditures. To carry out routine tasks of the state and development, the state needs
2. Regular function The government can regulate economic growth through tax policies. In the function of regulating, taxes used as a tool to achieve goals.
3. Functions of Democracy With taxes, the government is having the funds to carry out policies related to price stability so that inflation controlled.

4. Income Redistribution Function The taxes that have been collected by the state will be used to finance all public interests, including finance development to open up job opportunities, which will increase people's income.

METHODS

RESEARCH DESIGN

Research design is all process in planning and doing the research. A good research design is those that can result in a logical and systematic conclusion. The writer does the research to find the notes or the data that need to get some truth naturally, in getting data or notes, either primary or secondary, either qualitative or quantitative.

1. Descriptive method, this method is an analysis with the aim to determine, collect, classify, the obtained data so the writer can describe the results in the research. The purpose of using this method is to test the hypothesis or to answer the question that is relevant with the current status or subject that being examined. In this research, the writer uses questionnaire and interview for collecting data.
2. Correlative research is designed to gather evidence about the influence relationships between two variables that exist in the research or study. The main sources of data for correlation research are interrogating respondents through questionnaires.

RESEARCH OBJECT

The research was conducted at CV. Karisma Jaya, was established in 2004, in Riau and is headquartered in Medan City, Indonesia. This company is a merchandising company that sells Honda motorcycles and spare parts for motorcycles. The unit data used in this research analyzes value added tax implemented in the company with creditable and non-creditable system using value added tax SPT report period 2021 from CV. Karisma Jaya.

DATA COLLECTION METHODS

To obtain data and information in writing this skripsi, the writer has gone through the following tasks in collecting the primary data and the secondary data.

The primary data collection: the writer performs a field research to obtain the required primary data directly from the research object, the methods of the data collection are:

a) Observing the day-to-day operations of the company in order to get the actual data.
b) Distributing the Questionnaire, the tools to collect either qualitative or quantitative data from the respondents.

The Secondary Data Collection: the writer collects the secondary data by doing the library research, a research conducted by reading books, literatures, paper works, brochures, or knowledge and theories from the experts that are published, and scientific articles related to the theme and the case being studied for the research.

DATA ANALYSIS METHODS

The research conducted is a case study, where the writer develops the concept and gathered the facts without applying a hypothesis uses a descriptive method to analyze the data. The steps of analyzing data in this research are:

1. Evaluate of creditable input tax from the company year 2021.
2. Evaluate of non-creditable from the company year 2021.
3. Re-arrange input tax that can be credited in accordance with the applicable input tax credit regulations.

4. To rearrange input tax that cannot be credited in accordance with the applicable input tax credit regulations.
5. Compare the results obtained from the company with the input tax credit mechanism regulations.
6. Draw conclusions based on the results.

RESULTS

Tax invoices that cannot be credited are input tax periods that cannot be credited with output tax. This means that the input tax carried out by a taxable entrepreneur (PKP) cannot be deducted from the output tax. However, not all input taxes can be credited, sometimes PKP receives a tax invoice that cannot be credited, despite having deposited value-added tax (VAT). There are several types of VAT for which PKP receives a tax invoice that cannot be credited. Therefore, it is important for PKP to know the principles of creditable tax invoices and the types of VAT where PKP makes tax invoices that cannot be credited.

Table 1.1

Creditable Input and Non-Creditable Input Tax according to company and writer in January 2021

Name	Information	PPN	Company	Writer
Mikrotek Komputindo	Electronic Goods	659.091	Creditable	Creditable
PT. Capella Dinamik Nusantara	Motorcycle Honda & Spare Part Honda	301.896.008	Creditable	Creditable
CV. Karisma Jaya	Motorcycle Servicing	4.328.319	Creditable	Creditable
CV. Karisma Jaya	Letter income	1.680.000	Creditable	Non-Creditable
Total Input Tax in January			308.563.418	306.883.418
Difference			1.680.000	

Based on table 1.1, according to the writer for expenses on PT Mikrotek Komputindo for purchasing electronic goods it can be credited. Likewise with the purchase on behalf of PT Capella Dinamik Nusantara because the purchase from Capella was the purchase of a Honda motorcycle and

Spare part Honda for resale while expenses on behalf of CV Karisma are creditable and non-creditable which can be credited is the company's motorcycle service. Meanwhile Letter income cannot be credited because it is not directly related to the company's operations according to the provisions of law number 42 of 2009. So, the total input tax from the company is 308.563.418 while the total input tax from the writer is 306.883.418. There is a difference of 1.680.000 underpaid in January 2021.

Table 1.2

Creditable Input and Non-Creditable Input Tax according to company and writer in February 2021

Name	Information	PPN	Company	Writer
PT. Capella Dinamik Nusantara	Motorcyle Honda, Spare Part Honda	193.316.346	Creditable	Creditable
PT. Capella Dinamik Nusantara	Bill	5.205.000	Creditable	Non-Creditable
CV. Karisma Jaya	Motorcycle Servicing	1.152.410	Creditable	Creditable
CV. Karisma Jaya	Letter income	1.100.000	Creditable	Non-Creditable
Total Input Tax in February			200.773.756	194.468.756
Difference			6.305.000	

Based on table 1.2, according to the writer for the purchase on behalf of PT Capella Dinamik Nusantara, because the purchase from Capella was the purchase of a Honda motorcycle and Spare part Honda for resale. However for bill from purchases at PT. Capella Dinamik Nusantara cannot be credited because it is not directly related to business activities, such as bills for providing groceries victims of natural disasters according to SE-04/PJ.51/2002 which states free gifts such as natural disaster relief and others cannot be credited. For expenses on behalf of CV Karisma are creditable and non-creditable which can be credited is the company's motorcycle service. Meanwhile Letter income cannot be credited because it is not directly related to the company's operations according to the provisions of law number 42 of

2009. So, the total input tax from the company is 200.773.756 while the total input tax from the writer is 194.468.756. There is a difference of 6.305.000 underpaid in February 2021.

Table 1.3

Creditable Input and Non-Creditable Input Tax according to company and writer in March 2021

Name	Information	PPN	Company	Writer
PT. Capella Dinamik Nusantara	Motorcyle Honda & Spare Part Honda	274.019.318	Creditable	Creditable
PT. Capella Dinamik Nusantara	HGP	6.125.782	Creditable	Non-Creditable
CV. Karisma Jaya	Motorcycle Servicing	2.884.849	Creditable	Creditable
CV. Karisma Jaya	Letter income	2.300.000	Creditable	Non-Creditable
PT. Jetindo Nagasakti Transekspress	Delivery of goods	815	Creditable	Non-Creditable
Total Input Tax in March			285.330.764	276.904.167
		Difference		8.426.597

Based on table 1.3, according to the writer for the purchase on behalf of PT Capella Dinamik Nusantara because the purchase from Capella was the purchase of a Honda motorcycle for and Spare part Honda resale. However transactions for purchases from PT. Capella Dinamik Nusantara named HGP (purchase of spare parts) of 6.125.782 cannot be credited due to an error on the part of PT. Capella Dinamik Nusantara, which was the one who issued the wrong tax invoice and the transaction was indeed not a purchase from CV. Karisma Jaya. The reason the company credited the transaction is because in the EtaxInvoice program, in the input tax propulated menu, there is a tax invoice, so that input tax is credited without checking first. For expenses on behalf of CV Karisma are creditable and non-creditable which can be credited is the company's motorcycle service. Meanwhile Letter income cannot be credited because it is not directly related to the company's operations according to the provisions of law number 42 of 2009 and for PT. Jetindo Nagasakti Transekspress can't be credited because shipping services cannot be credited according to PMK-75/PMK.03/2010 stating other values with VAT of 1% cannot be credited. So, the total input tax from the company is 285.330.764 while the total input tax from the writer is 276.904.167. There is a difference of 8.426.597 underpaid in March 2021.

Table 1.4

Difference Input Tax from company and writer in 2021

Month	Input Tax by Company	Input Tax by writer	Underpaid
January	308.563.418	306.883.418	1.680.000
February	200.773.756	194.468.756	6.305.000
March	285.330.764	276.904.167	8.426.597
April	303.646.611	302.646.611	1.000.000
May	243.463.413	241.932.413	1.531.000
June	145.170.956	144.120.375	1.050.581
July	303.606.927	302.506.927	1.100.000
August	200,951.505	194.451.505	6.500.000
September	317.779.621	316.564.304	1.215.317
October	216.987.343	214.892.267	2.095.076
November	303.105.566	301.556.315	1.549.251
December	291.282.215	290.132.215	1.150.000
Total	3.120.662.095	3.087.059.273	33.602.822

based on the table above it can be concluded that there are differences in the input tax from CV Karisma jaya with the input tax after being analyzed by the author. The total input tax in 2021 from CV Karisma Jaya is 3,120,662,095 while the total input tax from the author after analysis is 3,087,059,273. This also makes a difference of 33,602,822 underpayments to CV Karisma Jaya. This is caused because there is a tax input invoice that should not be credited by CV Karisma Jaya such as letter income because it is not directly related to the company's operations according to the provisions of law number 42 of 2009 bills for providing groceries to victims of natural disasters according to SE-04/PJ.51/2002, delivery services cannot be credited according to PMK-75/PMK.03/2010 stating other values with VAT of 1% cannot be credited and outsourcing service according to Article 66 Paragraph 1 of Law Number 13 of 2003.

CONCLUSION

Crediting and not crediting input tax on CV. Karisma Jaya can be said to be bad and not in accordance with existing tax regulations. For input tax there are several tax invoices that may not be credited. Tax invoices can only be credited if the tax invoice has been paid by the company, so if the tax invoice is dated May 10, 2022, and the transaction tax invoice payment process occurs in June, then the tax invoice can only be credited in June and can no longer be in May. If there is a tax invoice that has not been paid by CV. Karisma Jaya, then the tax invoice cannot be credited until the tax invoice is paid in accordance with the crediting system of CV. Karisma Jaya. Crediting tax invoices reduced the status of underpaid value-added tax but increased value-added tax overpayments and CV Karisma Jaya, despite correcting VAT returns from January to December 2021, which resulted in underpayments. CV Karisma Jaya even credits tax invoices according to applicable tax rules.

It can be concluded that there are differences in the input tax from CV Karisma jaya with the input tax after being analyzed by the author. The total input tax in 2021 from CV Karisma Jaya is 3,120,662,095 while the total input tax from the author after analysis is 3,087,059,273. This also makes a difference of 33,602,822 underpayments to CV Karisma Jaya.

The input tax system is not credited on the CV. Karisma Jaya involves tax invoices with transaction type codes 040 for example, outsourced services cannot be credited against input tax and tax invoices on behalf ofthe company but for the benefit of employees. In the case of a tax invoice with a transaction code of type 040, it is certain that the CV Karisma Jaya input tax will not be credited. Because all these transactions are used as free gifts to consumers, for transactions with the type code 040 there is also no input tax credit for items such as shipping services at a rate of 1.1% and tax invoices on behalf of CV. Karisma Jaya, but not for company needs, but for employee needs, the input tax credit cannot be credited.

RECOMMENDATION

There are several recommendations for companies to consider creditable and non-creditable taxes such as:

1. It is recommended for every company transaction that uses a tax invoice on behalf of CV. Karisma Jaya to check in advance whether the tax invoice can indeed be credited for input tax or indeed cannot be credited,
2. It is ensured to always monitor tax invoices that have not been paid considering the invoice crediting period is only 3 months.

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