Calculation, Deposit, Reporting and Recording of VAT Accounting With E-Invoice On PT. Cipta Medika Indonesia

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ABSTRACT

VAT is a single tax that will be imposed on all transactions, both sales and purchases of goods and services that take place in Indonesia at a single rate as of April 2022, which is 11%. VAT is charged to individual taxpayers or business entities that obtain the status of a Taxable Entrepreneur (PKP). VAT and PPnBm have the same legal basis, namely Law Number 42 of 2009, which has been replaced or revoked by Law Number 7 of 2021 concerning Harmonization of Taxes. The purpose of this study is to find out how to calculate, deposit, report and record VAT with e-Faktur at PT Cipta Medika Indonesia. The data collection technique used is by using observation and interview methods. The data taken is real based on what is in the company. The results of this study indicate that calculating, depositing, reporting and accounting records VAT through the e-Faktur applications are very helpful and facilitate the process from accounting records to reporting at PT Cipta Medika Indonesia.

Keywords: VAT, Calculations, Deposits, Reporting, Accounting Records

1. INTRODUCTION

As the backbone of state revenue, taxes must be deposited by taxpayers who are registered at the KPP office. One type of tax imposed on the delivery of goods and services, namely Value Added Tax (PPN) and Value Added Tax on Luxury Goods (PPnBM) is regulated based on Law No. 42 of 2009. Goods and services are categorized as objects of tax imposition. In applying the process of calculating, depositing, reporting, and recording Value Added Tax accounting consists of several steps that must be carried out, one of which is making a tax invoice. A tax invoice is made in accordance with the transaction details of the sales invoice as proof of tax collection on a buy/sell transaction. In making tax invoices, it is not uncommon for problems or obstacles to be experienced by the taxation division of companies. One of the obstacles that the author experienced during the tax invoice creation process was the delay in uploading several tax invoices for past periods. This delay occurs due to late confirmation of sales invoice creation and will be uploaded past the deadline for uploading tax invoices during that period.

PT Cipta Medika Indonesia is a company engaged as a distributor of hospital medical devices, hospital surgical instruments and hospital operating equipment. PT Cipta Medika Indonesia is a subsidiary of the Enasis Group. PT Cipta Medika Indonesia was established on September 20, 2012. Research gaps that are in line with this research, research by Fera Lufhidarani (2022), Enggun Gunawan (2022) and Muntasir (2022) VAT calculations carried out by PT PAN Ekspres International for the calculation of output VAT or Output Tax can be calculated based on invoices or invoices that has been published by PT PAN Ekspres Internasional. The rate of imposition of output VAT of 10% with DPP of Other Value is regulated in PMK provisions Number 121/PMK.03/2015. For calculation of DPP Other Value is obtained from 10% multiplied by the Selling Price. PT PAN Ekspres International as a transportation management service entrepreneur regarding input taxes related to the delivery of freight forwarding services cannot be credited.
Based on the description and research gap that has been stated above, the writer is interested in conducting research on how the calculation, recording and reporting of Value Added Tax (VAT) is carried out at PT Cipta Medika Indonesia. Therefore the author takes the title "Calculation, Deposit, Reporting and Recording of VAT with e-Faktur at PT Cipta Medika Indonesia”.

2. LITERATURE REVIEW

Value-added Tax

Definition of Value Added Tax (VAT) According to Mardiasmo (2008: 270), Value Added Tax is a tax imposed on any added value of goods or services in circulation from producers to consumers. Value Added Tax or VAT is a tax that is collected by individual, corporate and government taxpayers with the status of a taxable entrepreneur (PKP) on the sale and purchase of BKP and/or JKP as regulated in Law Number 8 of 1983 concerning Taxes Value Added and Sales Tax on Luxury Goods. According to Law No. 42 of 2009, the subject of VAT in Indonesia is an individual or entity that carries out the activity of delivering and receiving Taxable Goods (BKP) or Taxable Services (JKP). VAT is imposed on goods or services consumed in Indonesian customs areas. VAT is collected when buying and selling occurs. However, the VAT system that applies in Indonesia is that each seller collects the buyer’s VAT.

Everything regarding this VAT object is regulated in Law no. 42 of 2009 which explains the Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM). The legal basis is Article 4 paragraph 1 which contains the types of activities or work that are classified as VAT objects. What is meant by VAT objects are taxable goods or services subject to VAT collection. So basically, all products, both goods and services, are included in VAT objects. However, due to the economic and social conditions of each PKP, there are several considerations so that not all goods and services are subject to VAT. Through Law no. 7 of 2021 concerning the Harmonization of the Tax System (UU HPP), the Government is gradually increasing the VAT rate as follows:

a. General Tax Rate
   1) VAT rate of 11%, effective from 1 April 2022.
   2) VAT rate of 12% will apply at the latest January 1, 2025.

b. Special Tax Rate
   Special rates are applied to facilitate VAT collection, for certain types of goods/services and certain business sectors, a final VAT rate will be applied, such as 1%, 2% or 3% of business circulation, which will be determined by PMK.

   According to Mardiasmo (2019) how to calculate VAT is as follows:

\[
\text{VAT: tax base } \times \text{ tax rate}
\]

Information:

Tax base: the total selling price or replacement or import value or export value or other value stipulated by a decision of the minister of finance used as the basis for calculating the tax payable.

Tax rate: in the form of a fixed amount or figure, in the form of the amount of the tax base.

Tax invoice

In making a VAT Tax Invoice, there is a Transaction Code. Quoting Article 5 PER-03/PJ/2022, the transaction code is a description of the delivery of BKP and/or JKP which must be included in the Tax Invoice. The transaction code is located in the code column and Tax Invoice Serial Number (NSFP). The Tax Invoice transaction code consists of nine types, numbers 01 to 09, each of which is used differently. Its use is carried out to identify the type of transaction carried out by PKP and its transaction partners.

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Value Added Tax Deposit and Reporting

The following is the deadline for depositing VAT payable and reporting Periodic VAT SPT

a. Deposit Deadline
   According to Regulation of the Director General of Taxes No. 14/PJ/2010, VAT or PPN and PPn BM payable in one Tax Period, must be paid no later than the end of the following month after the end of the Tax Period and before the VAT Period SPT is submitted. If the deposit due date coincides with a holiday, the deposit can be made on the next working day.

b. Deadline for Periodic VAT SPT Reporting
   According to Regulation of the Director General of Taxes No. 14/PJ/2010, Periodic VAT SPT must be submitted no later than the end of the following month after the end of the Tax Period. If the end of the month is a holiday including Saturday or a national holiday, then the VAT Periodic Tax Return can be submitted on the following working day.

Recording of Value Added Tax Accounting

According to Waluyo, (2016), commercial accounting does not regulate separate accounting behavior specifically for Value Added Tax or PPNBM, PSAK only regulates Income Tax Accounting. In commercial accounting as well as in tax accounting there are similarities in making accounting records that must be prepared, among others, as follows:

a. Input Tax Account, to record the amount of input tax paid or collected on purchase transactions.

   Output Tax Account, in this account to record the output tax collected or deposited into the state treasury for transactions

3. RESEARCH METHODS

The research data used is secondary data. Secondary data is primary data that has been further processed and presented either by primary data collectors or by other parties. The research data needed in this study are Input and Output Tax Invoices, VAT Tax Payment Slips (SSP), Periodic VAT SPTs and journal entries when recording Output Tax (PK), Input Tax (PM) and VAT Payments. The data that researchers use in this research is 2018 data. The data that researchers have obtained from the company will be analyzed by researchers by: Researchers adjust the procedures for implementing VAT tax calculations by using the Input Tax Invoice and the output Tax Invoice of PT PAN Ekspres International then the researcher will see whether the results of the Value Added Tax calculation are in accordance with the regulations and Value Added Tax calculations.

Match the procedures for collecting and depositing PT Cipta Medika Indonesia's Value Added Tax for the December 2018 period with the Tax Payment Letter (SSP) to determine the accuracy of PT Cipta Medika Indonesia in collecting and depositing Value Added Tax.

4. RESULT AND ANALYSIS

Calculation of VAT at PT Cipta Medika Indonesia

Based on Article 7 of Law Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1983 concerning PPN and PPnBM, the normal VAT rate in Indonesia that applies is 10%. The 10% income tax rate applies for many years since the issuance of the VAT Law. Through Law no. 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP), the government has gradually increased the VAT rate. And starting April 2022 the VAT rate has increased to 11%. The following is a recapitulation of sales and purchase transactions at PT Cipta Medika Indonesia during November 2018:
From the data on the recapitulation of purchase and sale transactions for the November 2018 tax period above, it can be concluded:

VAT output of PT Cipta Medika Indonesia in the amount of Rp. 9,075,523

Input VAT of PT Cipta Medika Indonesia in the amount of Rp. 10107257

So, the calculation of VAT crediting is:

\[ \text{VAT crediting} = \text{Output VAT} - \text{Input VAT} \]

\[\text{VAT crediting} = \text{Rp. 9,075,523} - \text{Rp. 10107257} = \text{IDR 1,031,734} \]

From the calculation above, the November 2018 tax period PT Cipta Medika Indonesia experienced an overpaid VAT of Rp. 1,031,734.

The following is a recapitulation of sales and purchase transactions at PT Cipta Medika Indonesia during December 2018:

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Table 3. Recapitulation of Sales Transactions

<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Name of Goods</th>
<th>Harga Satuan</th>
<th>Jumlah Barang</th>
<th>Diskon</th>
<th>Penjualan</th>
<th>PPN</th>
<th>Total</th>
<th>Baya Lain</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>RS MAYODA RAAL HOSPITAL</td>
<td>Electrosurgical Pencil</td>
<td>33,662</td>
<td>300</td>
<td>30%</td>
<td>7,009,020</td>
<td>206,902</td>
<td>7,775,922</td>
<td>135,000</td>
</tr>
<tr>
<td>12</td>
<td>RS HERMENA DAAN MOGOT</td>
<td>Paket Infuser 22</td>
<td>11,364</td>
<td>150</td>
<td>5%</td>
<td>1,619,370</td>
<td>161,937</td>
<td>1,781,307</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS HERMENA DAAN MOGOT</td>
<td>Paket Infuser 24</td>
<td>11,364</td>
<td>150</td>
<td>5%</td>
<td>1,079,580</td>
<td>107,548</td>
<td>1,187,138</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS PONDOK INDRA</td>
<td>Nurse Cap</td>
<td>37,500</td>
<td>10</td>
<td>-</td>
<td>37,500</td>
<td>37,500</td>
<td>412,500</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>PT DAYA DINAMIKA</td>
<td>Wrapping Paper</td>
<td>125,440</td>
<td>5</td>
<td>15%</td>
<td>53,312</td>
<td>53,312</td>
<td>586,452</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS HARAPAN JAYARTA</td>
<td>Tip Cleaner</td>
<td>44,400</td>
<td>130</td>
<td>10%</td>
<td>5,154,800</td>
<td>519,480</td>
<td>5,674,280</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS UX TANGERANG</td>
<td>Electrosurgical Pencil</td>
<td>35,661</td>
<td>1000</td>
<td>20%</td>
<td>26,929,600</td>
<td>2,692,600</td>
<td>29,622,200</td>
<td>150,000</td>
</tr>
<tr>
<td>12</td>
<td>RS UX TUGU KUJA</td>
<td>Skin Marker with Tuler</td>
<td>46,300</td>
<td>120</td>
<td>10%</td>
<td>5,000,400</td>
<td>500,040</td>
<td>5,500,440</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS HERMENA KEBANYANG</td>
<td>Bowler Dick Test</td>
<td>155,700</td>
<td>8</td>
<td>25%</td>
<td>934,200</td>
<td>93,420</td>
<td>1,027,620</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS HERMENA KEBANYANG</td>
<td>Crepe Paper Green</td>
<td>3,870,000</td>
<td>1</td>
<td>25%</td>
<td>990,250</td>
<td>99,025</td>
<td>3,991,275</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>RS LD KOTA BODO</td>
<td>Paket Infuser 20</td>
<td>11,364</td>
<td>500</td>
<td>5%</td>
<td>3,879,700</td>
<td>393,790</td>
<td>4,273,490</td>
<td>170,500</td>
</tr>
<tr>
<td>12</td>
<td>PT SENTRA SEJATIPA</td>
<td>Vas Set Wound 15G</td>
<td>82,800</td>
<td>120</td>
<td>-</td>
<td>9,930,000</td>
<td>993,000</td>
<td>10,923,000</td>
<td>-</td>
</tr>
</tbody>
</table>

From the data on the recapitulation of purchase and sale transactions for the December 2018 tax period above, it can be concluded:

- VAT output of PT Cipta Medika Indonesia in the amount of Rp. 6,697,149
- Input VAT of PT Cipta Medika Indonesia in the amount of Rp. 5,666,213
- So, the calculation of VAT crediting is:
  \[ \text{VAT crediting} = \text{Output VAT} - \text{Input VAT} \]  
  \[ = \text{Rp. 6,697,149} - \text{Rp. 5,666,213} \]  
  \[ = \text{Rp. 1,030,936} \]

From the calculation above, for the December 2018 tax period, PT Cipta Medika Indonesia experienced underpaid VAT of Rp. 1,030,936

Value Added Tax Credit

November tax period, overpaid VAT Rp. 1,031,734
December Tax Period, Underpaid VAT Rp. 1,030,936

Due to the overpayment of VAT, there are two options that can be made by PKP, namely:
Payment of Value Added Tax at PT Cipta Medika Indonesia

After calculating the Value Added Tax payable, the next obligation for the taxpayer is to deposit the tax armed with the billing code that has been issued after calculating the tax payable. Every Taxpayer who has been confirmed as a Taxable Entrepreneur (PKP) must deposit VAT and report Periodic VAT SPT no later than the end of the following month after the end of the Tax Period. To be precise, on the 30th or 31st of the following month after the end of the Tax Period. If the due date for depositing VAT and reporting Periodic VAT SPT coincides with a holiday including Saturday or a national holiday, then deposit and reporting can be done on the next working day. The following are the steps for depositing Underpaid Value Added Tax via e-billing.

Value Added Tax Reporting at PT Cipta Medika Indonesia

VAT and PPNBM which are calculated by the PKP themselves, must be reported in the Periodic SPT and submitted to the local Tax Service Office no later than the end of the following month after the Tax Period ends. In addition, Periodic VAT SPT reporting must be done in the form of an electronic document in accordance with the provisions of Article 3A PMK 9/2018 s.t.d.t.d PMK 18/2021. Try to deposit and report the tax owed before the specified due date. If the PKP does not or is late in reporting their taxes, they will be subject to administrative sanctions in the form of a fine of IDR 500,000 in accordance with UU KUP Article 7 paragraph (1). The tax invoice is printed and attached along with the sales invoice.

Picture 1. Tax invoice

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Recording of Value Added Tax Accounting at PT Cipta Medika Indonesia

The following is the Calculation and Recording of Output VAT Accounting:


Recording if the transaction is in cash:
Cash Rp. 7,775,922
Sales Rp. 7,069,020
Output VAT Rp. 706,902

Recording if the transaction is on credit:
Trade Receivable Rp. 7,775,922
Sales Rp. 7,069,020
Output VAT Rp. 706,902

Recording when the settlement of accounts receivable occurs:
Cash Rp. 7,775,922
Trade Receivable Rp. 7,775,922

The following is Calculation and recording of Input VAT Accounting:

December 2018, PT Cipta Medika Indonesia purchased medical device products from the supplier PT Neumed Indonesia for Rp. 13,175,550.

Recording if the transaction is in cash:
Supply Rp. 13,175,550
Input VAT Rp. 1,317,555
Cash Rp. 14,493,105

Recording if the transaction is on credit:
Supply Rp. 13,175,550
Input VAT Rp. 1,317,555
Trade Payable Rp. 14,493,105

Recording when the debt is repaid:
Trade Payable Rp. 14,493,105
Cash Rp. 14,493,105

Accounting Recording when Underpaid or Overpaid

From the calculation above, it can be concluded that PT Cipta Medika Indonesia has underpaid VAT of Rp. Rp. 1,030,936.

The journal entries are:
Output VAT Rp. 6,697,149
Input VAT Rp. 5,666,213
VAT payable Rp. 1,030,936

Journal if the PKP experiences overpaid VAT:
Output Tax Rp. 9,075,523
Overpaid VAT Rp. 1,031,734
Input Tax Rp. 10107257

Journal when depositing into the State treasury:
VAT payable Rp. 1,030,936
Cash/Bank Rp. 1,030,936

The calculation of VAT for PT Cipta Medika Indonesia is in accordance with the applicable provisions, namely Law number 42 of 2009 regarding Value Added Tax, among these determinations is the tax base using the selling price and tax rate applicable at PT. Cipta Medika Indonesia as much as 10% of the tax base. This is in line with this study, research by Permatasari (2020) and Suparmun (2020) Calculation of VAT made by PT "X" for the delivery of BKP/JKP by multiplying the Tax Imposition Basis with a Value Added Tax rate of 10%, implementation recording when the BKP/JKP is handed over, namely by debiting receivables and crediting sales and VAT Payable and when BKP/JKP is handed over to a party including WAPU, namely by debiting Receivables and crediting sales. When there
is an acquisition of BKP/JKP PT "X" will debit purchases as well as input VAT advances and credit debt. Periodic SPT Reporting for PT “X” Value Added Tax is carried out no later than the end of the following month via the efaktur web or online DGT web.

The results of this study are also in accordance with the research conducted by Santoso et al (2018) which concluded that the Value Added Tax calculation carried out by PT. Emigas Sejahtera is in accordance with Law no. 42 of 2009 concerning Value Added Tax

5. CONCLUSION

From the results of research conducted by the author, the following conclusions are obtained:

a. To calculate the amount of Value Added Tax payable, two elements are needed, namely the tax rate and the tax base. Calculation of Value Added Tax is calculated by; multiplying the Tax Base with the Tax Rate.

b. PT Cipta Medika Indonesia makes VAT deposits no later than the end of the following month after the end of the Tax Period. PT Cipta Medika Indonesia's Value Added Tax deposit system complies with Ministry of Finance Regulation (PMK) 8/PMK.03/2021 concerning Procedures for Collection, Deposit and Reporting of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by Owned Enterprises Certain Countries and Companies

c. PT Cipta Medika Indonesia reports VAT returns no later than the end of the following month after the end of the Tax Period. PT Cipta Medika Indonesia's Value Added Tax reporting system complies with Ministry of Finance Regulation (PMK) 8/PMK.03/2021 concerning Procedures for Collection, Deposit and Reporting of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by Owned Enterprises Certain Countries and Companies Directly Owned by State Owned Enterprises as Value Added Tax Collectors. Reports that are carried out every month are archived as a whole and completely so that the flow of the system is clearly and neatly arranged.

d. The accounting records carried out at PT Cipta Medika Indonesia are in accordance with tax accounting. When a purchase/acquisition of Taxable Goods transaction occurs from another PKP, the company records the Output VAT journal on the credit side and records the Input VAT journal on the debit side. The company also records a journal at the time of Underpayment or Overpayment and a journal at the time of deposit to the state treasury.

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