

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

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ABSTRACT

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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.

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:

Table 1. Recapitulation Of Sales Transactions

PENJUALAN BHP - NOVEMBER 2018

							90.755.225	9.075.523	99.830.748	761.000
Bulan	Customer	No. Invoice	Nama Barang	Harga Satuan	Jumlah Barang	Diskon	Penjualan	PPN	Total	Biaya Lain
11	RS TUGU IBU	CMI/IN/XI/18/0001	Skin Marker with Ruler	49.300	150	15%	6.285.750	628.575	6.914.325	-
11	RS ASRI	CMI/IN/XI/18/0002	Nurse Cap	82.800	80	-	6.624.000	662.400	7.286.400	-
11	RS HERMINA KEMAYORAN	CMI/IN/XI/18/0003	Tip Cleaner	45.300	100	5%	4.303.500	430.350	4.733.850	-
11	RS ASYSYIFA	CMI/IN/XI/18/0004	Wrapping Paper	130.650	8	-	1.045.200	104.520	1.149.720	147.000
11	PT MENTARI MEGAH	CMI/IN/XI/18/0005	Electrosurgical Pencil	33.665	500	25%	12.624.375	1.262.438	13.886.813	346.000
11	PUSKESMAS CIBINONG	CMI/IN/XI/18/0006	Crepe Paper Green	3.870.000	3	15%	9.868.500	986.850	10.855.350	-
11	RS ABDI WALUYO	CMI/IN/XI/18/0007	Electrosurgical Pencil	33.665	1000	20%	26.932.000	2.693.200	29.625.200	-
11	RS SIMPANGAN DEPOK	CMI/IN/XI/18/0008	Skin Marker with Ruler	49.300	120	5%	5.620.200	562.020	6.182.220	-
11	PT MEGA INTI MAKAMUR	CMI/IN/XI/18/0009	Bowie Dick Test	155.700	12	25%	1.401.300	140.130	1.541.430	268.000
11	RS HARAPAN MULIA	CMI/IN/XI/18/0010	Vac Set Wound 16G	82.800	140	30%	8.114.400	811.440	8.925.840	-
11	RSUD TUGU KOJA	CMI/IN/XI/18/0011	Paket Infuset 20	11.364	500	-	5.682.000	568.200	6.250.200	-
11	RS UKRIDA	CMI/IN/XI/18/0012	Steam Indicator Strip	450.800	5	-	2.254.000	225.400	2.479.400	-

Table 2. Recapitulation Of Purchase Transactions

PEMBELIAN BHP - NOVEMBER 2018

							101.072.565	10.107.257	111.179.822	761.000
Bulan	Customer	No. Invoice	Nama Barang	Harga Satuan	Jumlah Barang	Diskon	Penjualan	PPN	Total	Biaya Lain
11	PT ISTANA MITRA	CMI/IN/XII/18/0001	Catheter	56.000	135	-	7.560.000	756.000	8.316.000	-
11	PT INTIUMBER	CMI/IN/XII/18/0002	Infuset Set	48.000	350	-	16.800.000	1.680.000	18.480.000	-
11	PT ELPASSA	CMI/IN/XII/18/0003	Grounding Pad	180.600	15	5%	2.573.550	257.355	2.830.905	-
11	PT SINAR MATA PELANGI	CMI/IN/XII/18/0004	Wrapping Paper	132.700	20	-	2.654.000	265.400	2.919.400	147.000
11	PT ERMICH ABADI	CMI/IN/XII/18/0005	Foley Catheter	245.700	12	15%	2.506.140	250.614	2.756.754	346.000
11	PT GLOBAL TEKNOLOGI	CMI/IN/XII/18/0006	Oxygen	520.000	7	22%	2.839.200	283.920	3.123.120	-
11	PT RESIK MANDIRI	CMI/IN/XII/18/0007	Surgical Gloves	50.000	22	15%	935.000	93.500	1.028.500	-
11	PT NEUMED INDONESIA	CMI/IN/XII/18/0008	Clearvue Ultrasound System	1.780.000	8	5%	13.528.000	1.352.800	14.880.800	-
11	PT GAJAH SORA	CMI/IN/XII/18/0009	Steam Indicator Strip	437.500	15	30%	4.593.750	459.375	5.053.125	268.000
11	PT SARITAMA ZAMRUD	CMI/IN/XII/18/0010	Flatt Roll Pouches	257.000	120	28%	22.204.800	2.220.480	24.425.280	-
11	PT INTIUMBER	CMI/IN/XII/18/0011	Infuset Set	48.000	500	5%	22.800.000	2.280.000	25.080.000	-
11	PT GAJAH SORA	CMI/IN/XII/18/0012	Steam Indicator Strip	437.500	5	5%	2.078.125	207.813	2.285.938	-

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:

= Output VAT – Input VAT

= Rp. 9,075,523 - Rp. 10107257

= (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:

Table 3. recapitulation of sales transactions

PENJUALAN BHP - DESEMBER 2018							66.971.490	6.697.149	73.668.639	455.500
Bulan	Customer	No. Invoice	Nama Barang	Harga Satuan	Jumlah Barang	Diskon	Penjualan	PPN	Total	Biaya Lain
12	RS MANDAYA ROYAL HOSPITAL	CMI/IN/XII/18/0001	Electrosurgical Pencil	33.662	300	30%	7.069.020	706.902	7.775.922	135.000
12	RS HERMINA DAAN MOGOT	CMI/IN/XII/18/0002	Paket Infuset 22	11.364	150	5%	1.619.370	161.937	1.781.307	-
12	RS HERMINA DAAN MOGOT	CMI/IN/XII/18/0003	Paket Infuset 24	11.364	100	5%	1.079.580	107.958	1.187.538	-
12	RS PONDOK INDAH	CMI/IN/XII/18/0004	Nurse Cap	37.500	10	-	375.000	37.500	412.500	-
12	PT DAYA DINAMIKA	CMI/IN/XII/18/0005	Wrapping Paper	125.440	5	15%	533.120	53.312	586.432	-
12	RS HARAPAN JAYAKARTA	CMI/IN/XII/18/0006	Tip Cleaner	44.400	130	10%	5.194.800	519.480	5.714.280	-
12	RSUK TANGGERANG	CMI/IN/XII/18/0007	Electrosurgical Pencil	33.662	1000	20%	26.929.600	2.692.960	29.622.560	150.000
12	RSUD TUGU KOJA	CMI/IN/XII/18/0008	Skin Marker with Ruler	46.300	120	10%	5.000.400	500.040	5.500.440	-
12	RS HERMINA KARAWANG	CMI/IN/XII/18/0009	Bowie Dick Test	155.700	8	25%	934.200	93.420	1.027.620	-
12	RS HERMINA KARAWANG	CMI/IN/XII/18/0010	Crepe Paper Green	3.870.000	1	25%	2.902.500	290.250	3.192.750	-
12	RSUD KOTA BOGOR	CMI/IN/XII/18/0011	Paket Infuset 20	11.364	500	5%	5.397.900	539.790	5.937.690	170.500
12	PT SENTRA SEJAHTERA	CMI/IN/XII/18/0012	Vac Set Wound 16G	82.800	120	-	9.936.000	993.600	10.929.600	-

Table 4. Recapitulation Of Purchase Transactions

PEMBELIAN BHP - DESEMBER 2018							56.662.125	5.666.213	62.328.338	458.200
Bulan	Customer	No. Invoice	Nama Barang	Harga Satuan	Jumlah Barang	Diskon	Penjualan	PPN	Total	Biaya Lain
12	PT NEUMED INDONESIA	CMI/IN/XII/18/0013	Crepe Paper	120.600	110	20%	10.612.800	1.061.280	11.674.080	-
12	PT GAJAH SORA	CMI/IN/XII/18/0014	Steam Indicator Strip	437.500	5	15%	1.859.375	185.938	2.045.313	-
12	PT GLOBAL TEKNOLOGI	CMI/IN/XII/18/0015	Oxygen	520.000	7	25%	2.730.000	273.000	3.003.000	-
12	PT INTISUMBER	CMI/IN/XII/18/0016	Infuset Set	48.000	700	30%	23.520.000	2.352.000	25.872.000	100.200
12	PT SOLUSI FAJAR	CMI/IN/XII/18/0017	Bowie Dick Test	126.700	10	15%	1.076.950	107.695	1.184.645	-
12	PT RESIK MANDIRI	CMI/IN/XII/18/0018	Surgical Gloves	50.000	80	22%	3.120.000	312.000	3.432.000	-
12	PT SARITAMA ZAMRUD	CMI/IN/XII/18/0019	Flatt Roll Pouches	257.000	8	15%	1.747.600	174.760	1.922.360	-
12	PT INTISUMBER	CMI/IN/XII/18/0020	Infuset Set	48.000	120	5%	5.472.000	547.200	6.019.200	358.000
12	PT ERMICH ABADI	CMI/IN/XII/18/0021	Foley Catheter	245.700	20	10%	4.422.600	442.260	4.864.860	-
12	PT GLOBAL TEKNOLOGI	CMI/IN/XII/18/0022	Oxygen	520.000	2	10%	936.000	93.600	1.029.600	-
12	PT CIPTA SARANA	CMI/IN/XII/18/0023	Surgical Mask Adult	52.000	28	20%	1.164.800	116.480	1.281.280	-

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:

= Output VAT – Input VAT

= Rp. 6,697,149 - Rp. 5,666,213

= 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:

- Compensate for overpaid VAT to the next tax period, which means that the overpayment can be used as a tax credit as a deduction in the next tax period.
- Submitting a return or refund for the overpaid VAT, which means that the PKP submits an application to the Directorate General of Taxes (DGT).

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

Faktur Pajak

Kode dan Nomor Seri Faktur Pajak : 010.008-23.66652035		
Pengusaha Kena Pajak		
Nama : PT CIPTA MEDIKA INDONESIA Alamat : GRAND UNEDO JL BINA MARGA NO 94 G RT 006 RW 002 , JAKARTA TIMUR NPWP : 31.617.		
Pembeli Barang Kena Pajak / Penerima Jasa Kena Pajak		
Nama : PT. INSAN AFAT MANDIRI Alamat : Komp Puri Cipangeran Indah 2 Blok C4 No.0 RT.002 RW.002 Kel.Tarumulya Kec.Ngampah Kota/Kab.Bandung Jawa Barat 40552 NPWP : 31.425.		
No.	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual/Penggantian/Uang Muka/Termin
1	Self Seal Pouches 200mm*360mm (200pcs/box) Rp 875.000 x 5 Potongan Harga : Rp 1.750.000	4.375.000,00
Harga Jual / Penggantian		4.375.000,00
Dikurangi Potongan Harga		1.750.000,00
Dikurangi Uang Muka		0,00
Dasar Pengenaan Pajak		2.625.000,00
Total PPN		288.750,00
Total PPnBM (Pajak Penjualan Barang Mewah)		0,00

Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah dibundel dengan secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.

JAKARTA TIMUR, 26 Mei 2023

ZAKARIA HERMAWAN



CM/IN05/23/001153
5023-001115-00157-2023-PT-INSAN A

Picture 1. Tax invoice

Recording of Value Added Tax Accounting at PT Cipta Medika Indonesia

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

December 2018, PT Cipta Medika sold Electrosurgical Pencil Taxable Goods (BKP), including consumables, to Mandaya Royal Hospital for Rp. 7,069,020.

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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