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Research Article

The Implementation of Tax Review as a Basis for Evaluating the Fulfillment of Tax Obligations

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Abstract: PT. X is a business field in the field of pharmacy or medicine. In carrying out their tax obligations formally and materially in the aspects of Income Tax Article 21, Income Tax Article 25 and VAT Periodic Returns, there are still mistakes when fulfilling these tax obligations. Errors are contained in the obligations of Income Tax Return Article 21 and Periodic VAT Return, namely errors in recording and calculating carried out within the company so as to cause differences in reporting between the financial statements and the Periodic Return and the Annual Return reported. This research was conducted to provide an evaluation of the tax obligations of PT. X in 2020 and 2021 formally and materially to minimize the audit and assessment of tax non-compliance from the Directorate General of Taxes in the next Tax Year.

Keywords: Evaluation; Income Tax; Tax Obligations; Tax Review

1. Introduction

Tax compliance has a big role in the world of taxation, for example, it means that providers in fulfilling their tax obligations based on existing rules without the need for threats or legal or administrative enforcement (Meliandari and Utomo 2022). Because taxes are a source of state revenue, tax compliance is an indicator of society. Based on this explanation, in Law No. 42 of 2009, the Directorate General of Taxes (DGT) imposes a self-assessment system to make recording, bookkeeping, calculation, payment, and reporting the amount of tax that should be paid to the state for taxpayers. With the provision of self-assessment, many taxpayers use strategies to minimize the tax burden (Risa & Sari, 2021). The mechanism used to minimize the tax burden is the structure of tax planning (Meliandari & Utomo, 2022).

Tax review is an effort to examine all tax transactions to calculate tax liabilities and estimate potential taxes that may arise in accordance with applicable tax regulations (Oktaviani & Apriliawati, 2021). The results of the Tax review can provide recommendations and warnings about potential taxes that may arise in the future. In this case, the company can make a decision by considering the extent of the potential and the value of the tax that will be incurred. By conducting a tax review, if there is something that must be corrected, then the evaluation can be carried out immediately. On the other hand, taxpayers are subject to lighter penalties for errors corrected before the audit than corrections found and implemented during the audit. Tax reviews can reveal potential taxes that may arise because tax audits reveal tax risks with every search of every transaction in the company (Nariswari dkk., 2024).

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PT X is an entity in the field of providing or distributing pharmaceutical or pharmaceutical supplies or commonly referred to as pharmacies located in the Center of Surabaya. It has been registered since 1982, and was confirmed as a PKP in 2006. In its business activities, PT X is always involved with distributors and suppliers of medicines and medical devices. There are many transactions every day that occur in pharmacies, namely the purchase and sale of drugs. Of course, in these two transactions there is a tax burden that must be paid by the pharmacy and the buyer. Based on Law No. 16 of 2009, PT. X has a tax obligation through a self-assessment system , namely by calculating, depositing, and reporting the income tax payable. The fulfillment of these tax obligations includes bookkeeping and preparation of financial statements, collection of VAT on the sale of drugs, input VAT on drug purchase transactions from suppliers, VAT reporting on VAT Period Tax Returns, withholding of Income Tax 21 on Employee Salary Costs and Income Tax 25 on company installments.

In September 2023, PT X received a Letter of Request for Explanation of Data and/or Attenuation (SP2DK) from the Surabaya Pratama Tax Service Office regarding the 2021 financial statements. In the financial statements, it is found that the difference in business turnover according to the VAT Return and the business income contained in the financial statements of the 2021 Annual Corporate Income Tax Return according to the following table:

Table 1. Equalization of Business income between the Financial Statements of the 2021 Annual Corporate Income Tax Return and the VAT Period Return

Income Equalization	Description	DPP	PPN
SPT Tahunan	Business Income	Rp. 13.448.829.176	Rp. 1.344.882.917
SPT PPN	Total submissions	Rp. 12.529.901.480	Rp. 1.252.990.148
	Difference	Rp. 918.927.696	Rp. 91.892.769

Source : PT X data

Based on the data in table 1, it can be seen that there is a discrepancy in business circulation in the Annual Corporate Tax Return and the VAT Period Return. This is due to the company's negligence in recording the sales made.

In November 2023, PT X received back the Letter of Request for Explanation of Data and Information (SP2DK) for the fulfillment of tax obligations, there are 4 things that are requested to be explained in the contents of the letter, including: 1). explaining the amount of purchases on the annual Corporate Income Tax Return with the amount of data obtained on the VAT period return, 2). the difference between the cost of salary in the Annual Tax Return and the salary cost in the Income Tax Return 21, 3). there is a Replacement Tax

Invoice, but PT X reports the Normal Tax Invoice, so there is a discrepancy and it is a finding by the Account Representative (AR) from the Surabaya Pratama Tax Service Office.

2. Literature Review

2.1 Definition of Tax

Based on the General Rules and Procedures in Taxation of Law No. 16 of 2009 Article 1 concerning General Provisions and Tax Procedures, tax is a contribution given by individuals or entities to the state that is mandatory if it is based on the Law, without getting direct rewards and used for the benefit of the state to achieve the prosperity of the people. Taxation is an important part of national development (Siregar & Muhammad Nuryatno Amin, 2023)(Reza dkk., 2023). Taxes serve to finance various public expenditures (Reza dkk., 2023). Taxes are paid by the people to the state according to the law. Taxes according to Law Number 16 of 2009 are mandatory contributions to the state owed by individuals or entities that are coercive based on the Law, without receiving direct reciprocity and used for state purposes for the maximum prosperity of the people.

2.2 Definition of Taxpayer

Taxpayers are units, including individual taxpayers, who pay, deduct, and collect taxes based on the provisions of the General Tax Regulations and enjoy tax rights and obligations (Nugroho & Zulaikha, 2012). This is based on Article 1 (2) of Law No. 16 of 2009. So that a conclusion can be drawn from the explanation above that a taxpayer is a taxpayer/entity (taxpayer) who fulfills his tax obligations under tax laws, including making certain tax deductions. Based on some of the opinions of these experts, it can be concluded that the number of taxpayers refers to individuals or entities that enjoy tax rights and obligations in accordance with the law.

2.3 Definition of Income Tax (PPh)

According to Mardiasmo (Mardiasmo, 2016), "Income Tax is a tax imposed on individuals, companies or other legal entities on income earned." The legal basis for income tax is Law No. 7 of 1983. Then it underwent successive changes, from Law No. 7 of 1991, Law No. 10 of 1994, Law No. 17 of 2000 and finally Law No. 36 of 2008. There are several types of income tax such as Article 15 Income Tax, Article 19 Income Tax, Article 21 Income Tax, Article 22 Income Tax, Article 23 Income Tax, Article 24 Income Tax, Article 25 Income Tax, Article 26 Income Tax, Article 29 Income Tax Article 6, Article 9 Income Tax and Article 4 Paragraph 2 Final Income Tax.

2.3 Income Tax Subject (PPh)

Based on Income Tax Law No. 2008 No. 36 Article 2 Paragraph 2 quoted by Siti Resmi (2019) (Resmi, 2019), "Income Tax Subject is everything that has the potential to earn income and is the target of income tax for tax subjects with respect to income received or earned in the tax year." Income tax related to income earned in a tax year is grouped as follows:

a. Individuals

b. Undivided legacy

c. Agency

2.4 Income Tax Object (PPh)

The Tax Object according to Law No. 36 of 2008 Article 4 paragraph (1) is: "What becomes the object of tax is income, namely any additional economic ability received or obtained by the Taxpayer, whether from Indonesia or from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in any name and in any form." The types of Income Tax (PPh) are Income Tax (PPh) article 21, Income Tax (PPh) article 23, Income Tax (PPh) article 25, and Income Tax (PPh) article 29.

2.5 Income Tax Article 21

According to Law No. 36 of 2008 concerning Income Tax, Article 21 Income Tax is a tax deduction on income received by individual taxpayers domestically and abroad in connection with work, services, or activities. The key to Article 21 income tax is, first of all, income received from work and activities (active income) is the basis for tax deduction for Income Tax 21 (Harjo & Rulandari, 2023). Active income subject to income tax article 21 only comes from three types of activities, namely work, services, and activities (Khoirunnisa, Komang, and Bayu 2024). The second Income Tax 21 deductible is an individual or business entity that provides work or services. Third, Income Tax Article 21 is a tax that is specifically levied on individual taxpayers whose income is not fixed.

2.6 Income Tax Article 23

According to Ramadani, Latipah, and Vientiany 2024 (Ramadani dkk., 2024), article 23 income taxpayers are domestic taxpayers and permanent establishments (BUT) are required to pay income tax in advance during the current year through a withholding system from other parties from capital, service provision, or organization." Exempt from income tax Activities other than those specified in Article 21, activities paid for by government agencies or event organizers. Taxpayers and Permanent Businesses of Permanent Establishments or Taxpayers Representative of other Foreign Companies or Withholding and Payment of Income Tax Article 23 are Domestic Taxpayers and Permanent Establishments.

2.7 Income Tax Article 25

Monthly installments that must be paid in the current year in accordance with the calculation in the Annual Tax Return, are defined in Article 25 of the Income Tax Law (Anggun Khairunnisa Agustin dkk., 2024). 2024). Advances or installment payments that can be tax credits that have been taken into account on annual tax payable at the end of the tax year, Article 25 Income Tax installments are deducted from income tax payable in the current year.

2.8 Income Tax Article 29

Based on Income Tax Law No. 36 of 2008, Article 29 is Income Tax that is still payable which is included in the annual income tax return. The tax credits in question are Income Tax 22, Income Tax 23 and Income Tax 25.

2.9 Value Added Tax (VAT)

Value Added Tax based on Law No.1. Regulation No. 42 of 2009 regulates taxes on domestic consumption of goods or services. Value Added Tax is an indirect tax. The subject of Value Added Tax is an entrepreneur and a collector of Value Added Tax. Utilizing intangible goods originating outside the customs area, which conducts service business including service exports, or utilizing services outside the Customs Area

2.10 Tax review

According to (Akay dkk., 2021) (Rismawaty and Wijaya, 2017) Tax Review is a matter to review all transactions in a company to estimate potential taxes that may be tax risks in accordance with the applicable tax law. According to Natasha (2017) (Hariman, 2014), tax audits are defined as corporate tax audits that conduct reviews within the company and by other parties outside the company whose services are used to check tax obligations that must be fulfilled by the company. Tax audits are also a way to understand a company's condition in tax compliance. Through tax audits, Taxpayers can identify errors such as underpayment or overpayment. Both are detrimental to the company. Underpayment can cause sanctions in the form of fines, interest, and criminal sanctions for the company, while overpayment can also harm the company by managing the company's resources on things that should not be done unnecessarily.

After reviewing non-final taxable income and separating income based on final income for which income tax has been paid, we then review the expenses that may reduce income. According to (Nugroho & Zulaikha, 2012), the costs incurred in business transactions included in the company's commercial financial statements are as follows:

a) Final income is a non-deductible expense
b) Fees based on tax rules are not deductible.
c) Expenses that can be deducted with income, namely expenses that have a useful life of not more than 1 year and/or expenses that have a useful life of more than 1 year.

Expenses that have a useful life of not more than 1 year are expenses that occur in the current fiscal year, such as salaries, administrative costs and interest, losses on the sale of fixed assets, losses on exchange rate differences and other costs contained in the company's income statement. Meanwhile, for costs with a useful life of more than 1 year, the charge is carried out proportionally.

According to (Andayani dkk., 2020), if there are errors in the reporting of the Annual Corporate Tax Return and Periodic Tax Return, then the Taxpayer must make corrections. The impact of such corrections will result in the following :

a) If the Taxpayer is underpaid, he must make payment for the underpayment and report the Tax Return Correction.
b) If the Taxpayer is overpaid, the Taxpayer must make and report a Tax Return Correction by compensating for the overpayment of taxes in the tax period or the next tax year.

2.11 Tax Planning

According to (Nariswari dkk., 2024), in carrying out its tax obligations, companies have different tax planning. Implementing tax planning must also look at the type of activities of the company itself, for example the application of taxes in pharmacy companies, then must pay attention to the company's condition, financial strength, company management, suppliers and customers. There are several steps in tax planning that can be done in the following way:

1. Understanding tax laws and regulations
2. VAT planning does not violate tax regulations
3. Make sure that supporting evidence is sufficient, such as contractual agreements, invoices, tax invoices, receipts, delivery notes, proof of payment, bank or bank receipts
4. Propaganda to all company employees, conducting BK/JKP purchase transactions for entrepreneurs who have been confirmed as PKP, the goal is that input VAT bills can be deducted from output VAT bills
5. Ensure that the Output VAT invoice issued is in accordance with the provisions of Law No. 42 of 2009 concerning VAT
6. If necessary, taxpayers must be identified as compliant taxpayers or low-risk taxpayers to expedite the restitution process
7. If the Taxpayer replaces the tax invoice or the tax invoice is canceled, then the old tax invoice must be neatly archived. So, if a tax audit occurs, it can be easily found.
8. Input tax invoices received from suppliers can be credited by the company. Although input tax invoices that cannot be deducted can be collected, it is an unprofitable tax planning for the company. As can be seen in the following illustration, the difference from input VAT can be credited with VAT charged as an expense.

2.12 Previous Research

I Kadek Setiawan and Putu Ery Setiawan (2018) have conducted research related to tax review using a comparative descriptive method, namely by comparing the gross turnover results in Corporate Income Tax and Value Added Tax in 2015 to find out the business income reported in one year through the VAT Periodic Tax Return and analyzing the financial statements in 2015 commercially and fiscally. The research was also conducted by Ni Kadek Yuni Andayani, Iwayan Sudiana and I Putu Nuratama (2020) at an Education Foundation to find out compliance in fulfilling tax obligations. In contrast to the research conducted by Oktaf (2018), the method used is qualitative descriptive by collecting accounting and taxation data, starting from the 2016 Financial Statements, Proof of State Revenue Income Tax Article 22, Proof of State Revenue of Income Tax Article 4 paragraph (2), Recapitulation of the VAT Period Tax Return along with the list of sales and purchases for 2016 as well as the results of interviews then conducting the process of implementing a tax review. The descriptive research method was also carried out by Lesty Ismawati, Indra Wijaya (2017) using four-year data, starting from 2017 to 2020 as a comparison of tax compliance.

3. Metods

The descriptive qualitative method is carried out in this paper. According to (Akay dkk., 2021), descriptive qualitative research has the nature of an overview and tends with analysis to write a research description. The purpose is to describe, provide explanations and validate related to the case that is being written. This study describes a phenomenon that occurs in a company that receives SP2DK from the Directorate General of Taxes in 2023 which is caused by the difference in income according to the Annual Tax Return and the 2017 VAT Period Return. Where, based on the findings from the Directorate General of Taxes, a loss of 10% of the total found was made. So that the fulfillment of the company's tax obligations is considered non-tax-compliant.

The scope of this tax review research is Income Tax 21, Income Tax 23, Income Tax 25 and Value Added Tax in 2020 and 2021 because in 2020 and 2021 they have expired. In September 2023, PT X received SP2DK from the Surabaya Pratama Tax Service Office related to the 2021 financial statements. In the financial statements, it was found that there was a discrepancy between business income according to the VAT return and business income in accordance with the financial statements of the 2021 Annual Corporate Income Tax Return.

4. Results and Discussion

Business entities engaged in the pharmaceutical or pharmaceutical sector since 1980 in Surabaya are companies that will be researched. The beginning of the establishment of PT. X is in the form of Micro, Small and Medium Enterprises (MSMEs), over time, PT. X wanted to expand the business network so that in 1982 an NPWP was needed to be able to penetrate more widely, so PT. X . Pharmacy License No. 503.445/ SIA / 436.6.3 / 149 / P / XI / 2013. Pharmacy Practice License No. 19500523/SIPA-35.78/2013/2736. In 2006 PT. X is registered as a Taxable Entrepreneur, so he has a tax obligation to report every income received. The company's Registered Certificate states that PT. X is a retail trader, so the income received is recognized as a tax invoice in total.

4.1 Review of Corporate Income Tax

Based on the 2020 Profit and Loss Report, it states that operating income is Rp.13,281,448,829, cost of goods sold is Rp.12,563,659,326, so that gross profit of Rp.717,829,503 is obtained. The costs incurred for the company's operations in 2020 amounted to Rp.459,167,435, then income tax costs worth Rp.52,980,287 were obtained from the calculation of income that received facilities and did not receive facilities so that there was a fiscal correction that could reduce profits commercial to Rp.205,681,781.

The following is the calculation of Income Tax Article 29 of 2020 based on the Income Tax Law Article 31 E:

	TARIF BERLAPIS:						
1	4.800.000.000 / 13.281.488.829	x	258.662.068	=	93.481.833	12,5%	11.685.229
2	258.662.068	-	93.481.833	=	165.180.235	25%	41.295.059
	TOTAL PPH 29						52.980.287

Figure 1

The 2021 income statement shows that operating income obtained amounted to Rp. 13,448,829,176, cost of goods sold amounted to Rp. 12,626,824,353. The business costs incurred for business activities are Rp. 491,588,100, there is an income tax cost of Rp. 67,477,888 which is obtained from the calculation of income that receives facilities and does not get facilities in accordance with the Income Tax Law Article 31 E. The following is the calculation of Income Tax Article 29 of 2021 based on the Income Tax Law Article 31 E:

	TARIF BERLAPIS:						
1	4.800.000.000 / 13.448.829.176	x	328.541.091	=	117.259.073	12,5%	14.657.384
2	328.541.091	-	117.259.073	=	211.282.018	25%	52.820.505
	TOTAL PPH 29						67.477.888

Figure 2

So there is a fiscal correction that can reduce commercial profits to 262,447,888. The following is the Profit and Loss Report of PT. X of 2020 obtained from PT. X:

	KOMERSIAL	KOREKSI FISKAL	FISKAL
PENDAPATAN USAHA	13.281.488.829		13.281.488.829
POTONGAN PENJUALAN	-		-
PENJUALAN BERSIH	**13.281.488.829**		**13.281.488.829**
PEMBELIAN	12.752.081.525		12.752.081.525
PERSEDIAAN AWAL	613.290.014		613.290.014
PERSEDIAAN AKHIR	801.712.213		801.712.213
HPP	**12.563.659.326**		**12.563.659.326**
LABA KOTOR	**717.829.503**		**717.829.503**
BIAYA ADMINISTRASI DAN UMUM :			
BIAYA GAJI	441.426.032		441.426.032
BIAYA TRANSPORTASI	1.284.400		1.284.400
BIAYA LAIN-LAIN	16.457.003		16.457.003
TOTAL BIAYA ADM DAN UMUM	**459.167.435**		**459.167.435**
LABA (RUGI) SEBELUM PAJAK	**258.662.068**		**258.662.068**
BIAYA PAJAK PENGHASILAN	**52.980.287**	52.980.287	-
LABA (RUGI) SETELAH PAJAK	**205.681.781**		**258.662.068**

Figure 3

Source : Financial Report of PT X 2020

The following is the Profit and Loss Report of PT. X in 2021 obtained from PT. X :

	KOMERSIAL	KOREKSI FISKAL	FISKAL
PENDAPATAN USAHA	13.448.829.176		13.448.829.176
	13.448.829.176		**13.448.829.176**
PEMBELIAN	12.086.586.570		12.086.586.570
PERSEDIAAN AWAL	801.712.213		801.712.213
PERSEDIAAN AKHIR	261.474.430		261.474.430
HPP	**12.626.824.353**		**12.626.824.353**
LABA KOTOR	**822.004.823**		**822.004.823**
BIAYA OPERASIONAL :			
BIAYA GAJI	432.250.000		432.250.000
BIAYA PENYUSUTAN	375.000		375.000
BIAYA ATK	9.256.000		9.256.000
BIAYA LISTRIK/AIR	24.612.900		24.612.900
BIAYA TELPON	13.056.700		13.056.700
BIAYA LAIN-LAIN	12.037.500		12.037.500
TOTAL BIAYA OPERASIONAL	**491.588.100**		**491.588.100**
LABA USAHA	**330.416.723**		**330.416.723**
LABA (RUGI) SEBELUM PAJAK	**330.416.723**	-	**330.416.723**
BIAYA PAJAK PENGHASILAN	67.477.888	67.477.888	-
LABA (RUGI) SETELAH PAJAK	**262.938.835**		**330.416.723**

Figure 4

Source : Financial Report of PT X 2021

4.2 Review of the Request for Data and/or Information Explanation Letter (SP2DK)

At the time of data observation to PT. X, obtained a review of the Income and Loss Statements in 2020 and 2021 that have been reported in the Annual Tax Return, there were findings from the Directorate General of Taxes regarding indications of fraud committed by PT. X, so that the Directorate General of Taxes issued several letters for confirmation to PT. X, on September 18, 2023 for the 2021 tax year which contains the difference in business turnover according to the Annual Tax Return and the Periodic VAT Return as follows:

Business turnover according to Annual Tax Return : 13,448,829,170
Business reduction according to VAT Periodic Tax Return : 12,529,901,480
Price : 918.927.690

In Table 1, there is a difference in business turnover between the Annual Tax Return and the one reported in the VAT Return. The 2021 Profit and Loss Report shows sales worth Rp. 12,529,901,480, while income in the Annual Tax Return is reported to be Rp. 13,448,829,176 so there is a difference of Rp. 918,927,696.

After confirmation to the administration and finance department, the cause of recording is not the same because the company does not do good and correct bookkeeping and does not report actual income to the state. From the above statement, if the Directorate General of Taxes wants to examine in detail the business activities carried out by PT. X, actually there are many acts of fraud that harm the state because they do not report their tax returns properly. The sanctions that can be obtained can be in the form of criminal penalties, in addition to being sanctioned by administrative fines.

Table 2. Sales and Purchases Recapitulation in 2021

	DPP Penjualan	PPN Keluaran	DPP Pembelian	PPN Masukan	Kurang Bayar
Januari	1.065.504.102	106.550.410	1.021.083.898	102.108.283	4.442.127
Februari	1.078.380.133	107.838.013	1.033.531.352	103.353.031	4.484.982
Maret	1.149.809.800	114.980.980	1.104.810.993	110.480.980	4.500.000
April	1.031.016.950	103.101.695	985.517.752	98.551.695	4.550.000
Mei	1.068.590.105	106.859.009	1.024.091.032	102.409.009	4.450.000
Juni	1.044.875.310	104.487.531	998.376.044	99.837.525	4.650.006
Juli	666.440.560	66.644.056	621.941.449	62.194.056	4.450.000
Agustus	1.076.812.445	107.681.241	1.033.313.519	103.331.241	4.350.000
September	1.044.069.615	104.406.959	999.570.900	99.956.959	4.450.000
Oktober	1.070.119.300	107.011.927	1.025.620.471	102.561.927	4.450.000
Nopember	1.056.845.882	105.684.586	1.012.097.442	101.209.586	4.475.000
Desember	1.177.437.278	117.743.727	1.133.938.672	113.393.727	4.350.000
TOTAL	**12.529.901.480**	**1.252.990.134**	**11.993.893.524**	**1.199.388.019**	**53.602.115**

Source : Data of PT. X year 2021

Based on table 2 above: Sales and Purchase Recapitulation in 2021, it can be seen that underpayment of VAT every month is approximately Rp.4,000,000, this is done to regulate the company's cash flow. The strategy carried out is to postpone Input VAT to regulate underpayment of VAT tax in accordance with the company's cash flow. The postponement of input VAT carried out by PT. X must not exceed the 3-month deadline after the expiration of the relevant Tax Period or from the time the tax invoice is made by the supplier. Companies can minimize this by equalizing taxes to avoid differences in records such as in 2020 and 2021. Equalization is a preventive measure for taxpayers who face audits conducted by the Directorate General of Taxes. By balancing, the company can find out what caused the discrepancy so that if the Directorate General of Taxes conducts an examination and finds the discrepancy, the company can provide an appropriate explanation of what is wrong. company before reporting the amount of tax liabilities or liabilities under Review as required by applicable law. It is regulated in SE-10/PJ/2017 concerning technical instructions for field inspections. The following is an example of Equalization of VAT Return with Sales/Purchase Ledger :

Table 3. Example of Equalization of VAT Return with Sales/Purchase Ledger

	Versi SPT PPN		Versi Buku Besar		Selisih	
Bulan	**DPP**	**PPN**	**DPP**	**PPN**	**DPP**	**PPN**
Januari						
Februari						
Maret						
April						
Mei						
Juni						
Juli						
Agustus						
September						
Oktober						
November						
Desember						
Total						

On November 20, 2022, PT. X received a letter back from the Tax office containing the difference between the amount of purchases on the Annual Corporate Income Tax Return and the amount earned on the VAT Period Return. The difference is presented in the following table:

Table 4. Purchase Difference

Tahun Pajak	SPT TAHUNAN	SPT Masa PPN	SELISIH
	Pembelian	DPP B2	
2020	12.752.081.525	12.748.777.015	3.304.510

Source : Data of PT. X

The purchase that occurred at PT. X is a VAT and NON VAT purchase. VAT purchases are worth around 95% and the rest are Non-VAT purchases. Due to this difference in purchase classification, companies should separate VAT and NON-VAT purchase reports. For this difference, PT. X responded through a letter to the Directorate General of Taxes the reason for the difference in purchases. There is a difference in salary costs in the Annual Corporate Income Tax Return with the total Gross Income in the Income Tax Return 21

Table 5

Salary Cost according to Annual Corporate Income Tax Return	Gross Income Income 21	Gross Income of Annual Income Tax Return Article 21	Selisih
441.426.032	**424.410.000**	**206.200.000**	**17.016.032**

The table above shows the salary cost in 2020 of Rp.424,410,000,-, consisting of 15 employees, 13 people with income below Non-Taxable Income (PTKP) where the average income is 1,400,000, and 2 people with income above PTKP. The salary fee recorded in the Annual Tax Return is Rp. 441,426,032, there is a difference of Rp. 17,016,032. This is due to an error in the company's internal record.

Salary costs after correction are made, the correction is carried out in April and December, because in April the reporting of Income Tax Article 21 was not found by the Directorate General of Taxes, so it is considered that it has not reported Income Tax Article 21. At the time of making corrections, there is no underpayment, because the payment of Income Tax Article 21 on the salary of employees who have income above Non-Taxable Income (PTKP) is overpaid of taxes, if based on Law No. 36 of 2008.

In minimizing the difference between the Income Tax Return 21 and the Annual Tax Return, the company equalizes Income Tax 21, in addition, the calculation of Income Tax 21 for employees who have a salary above Non-Taxable Income (PTKP) must also be equalized every month so that there is no overpayment at the end of the year.

In the table below, you can see an example of the equalization format between the Salary Cost and the Annual Tax Return, the amount of salary costs each month compared to the amount of gross income in the Income Tax Return 21 Period reported. The amount of salary costs from January to December is equalized by salary costs as the basis for the amount of salary costs in the financial statements. The following is an example of Salary Cost Equalization:

Table 6. Salary Cost Equalization Example

Bulan	Buku Besar Biaya Gaji	SPT PPh 21 Biaya Gaji	Selisih
Januari			
Februari			
Maret			
April			
Mei			
Juni			
Juli			
Agustus			
September			
Oktober			
November			
Desember			
Total			

In addition to the difference between the purchase tax return and the Annual Tax Return based on SP2DK-15xx/WPJ 1x/KP/0x/2021 on November 20, 2022, there is a difference in purchase due to the counterparty canceling the tax invoice that has been credited, thereby reducing the value of the purchase that has been reported and causing an additional underpayment of VAT that was canceled by the counter-transaction. Based on the results of the interview with the purchasing department, the reason for the cancellation of the input tax invoice from the transaction opponent is unknown. In addition, as a result of the cancellation of the tax invoice that has been credited, you can be subject to a fine of 2% of the underpayment value and a tax sanction of 48%. This is in accordance with Law Number 7 of 2021 Article 8 paragraph 2a "If the Taxpayer corrects the periodic notification letter himself and the tax debt increases, he is subject to administrative sanctions in the form of interest payments on underpaid taxes at a monthly rate set by the Minister of Finance, calculated from the payment due date to the payment date, and is imposed for a maximum of 24 (twenty-four) months, and part of the month is fully calculated as 1 (one) month."

Purchase transactions whose input tax invoice is credited are canceled against transactions worth Rp. 20,520,000, if the tax debt that must be paid is calculated as follows:

DPP Value	: Rp. 20,520,000
VAT Value	: Rp. 2,520,000
Interest Penalty 0.92% maximum 24 months from underpayment	: Rp. 556,416
Administrative Sanction 0.92% from DPP	: Rp. 188.784
Total tax debt	: Rp. 3,265,200

Based on the estimated calculation of tax debts above PT. X chooses to pay an amount of non-creditable VAT value, related to interest and administrative sanctions will be paid at the time of obtaining the Tax Bill Letter.

In terms of minimizing problems as above, the company can record properly and correctly every transaction made. Then confirm with the transaction opponent if there is a purchase that has been made by PT. X did it and then it was canceled when reporting the VAT Period Tax Return in that month. So that if there are findings from the Directorate General of Taxes, they can provide an explanation immediately.

4.3 Review of Fees

In running the business of PT. X gets income and profits so that there are costs incurred that can reduce the amount of gross income of the company. The costs incurred by PT. X in 2020 and 2021 is classified into the following accounts. Salary Cost is a fee used to pay for performance that has been performed. Transportation Costs are the costs used by the company to send medicines, documents or cash deposits of sales money to the bank. Depreciation Costs are costs used to depreciate a company's assets. Office Stationery Cost is a cost that supports the company's operational activities such as ink paper and other administrative needs. Electricity, Water & Telephone Costs are bills for electricity, water, and telephone costs used for the company's operations during a period. Other costs are costs outside the classification above, such as cleaning costs, banquet costs, and others. Some of the above costs are in accordance with general tax provisions except for salary costs, such as explanations related to the difference in salary costs and Annual Tax Returns. In terms of reimbursement of PT. X is usually wrong when it comes to justifying transportation costs and other expenses. Transportation costs usually contain shipping costs that are made to send documents or send medicines to customers, but are incorrectly included in other costs. For this reason, it is necessary to review every financial statement closing every month, to re-check all transactions that have been recorded, so as to minimize justification errors.

5. Conclusion

This research was conducted to assess PT. X has carried out tax obligations and undergone a formal and material tax review process. The implementation of tax review on formal tax obligations has been appropriately carried out to measure the fulfillment of corporate tax obligations, including taxpayers who have fulfilled the obligation to report periodic tax returns and annual tax returns in accordance with the predetermined period and Law No. 16 of 2009 concerning General Provisions and Tax Procedures. Tax audit of tax obligations is basically an assessment of whether the taxpayer has calculated and completed the periodic tax return or annual tax return correctly, correctly and completely. However, there are still things that are not perfect in the formal fulfillment of tax obligations related to the VAT Period and Period 21 Tax Returns. There is a difference between the VAT Return and the Annual Tax Return in terms of the recording of the VAT Return and the difference in the Income Tax Return in article 21 the recording of salary costs in the financial statements in the Annual Tax Return and the Income Tax Return 21 that has been reported. For these differences, PT. X should equalize the VAT Period Return and Income Tax Return 21.

Suggestion

Suggestions for research in this writing are as follows:

1. The company can educate employees in the finance department to make financial statements properly and correctly according to accounting standards.
2. The company educates employees in the finance department to equalize every tax reporting
3. The company is more open when it comes to reporting every transaction that occurs.

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