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(Research Article/Review)

Implementation of PMK Number 119 of 2024 on Tax Restitution at PT Pelindo

Nila Oktavia Isnaini [1]*, Dwi Suhartini [2]

[1] Department of Accounting, Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Surabaya, Indonesia; Email: dwisuhartini.ak@upnjatim.ac.id
[2] Department of Accounting, Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Surabaya, Indonesia; Email: 22013010004@student.upnjatim.ac.id
* Author Corespodence: Nila Oktavia Isnaini

Abstract: This study examines the mechanism for tax refunds in ship service transactions and evaluates the effectiveness of PMK Number 119 of 2024 at PT Pelindo Sub Regional Head Java. Using a qualitative phenomenological approach with in-depth interviews, the research explores the preliminary refund process of Income Tax 23 overpayments and the impact of PMK 119/2024 in expediting restitution. Findings indicate that PT Pelindo applies an estimate-based payment system (EPB), leading to potential overpayments. Service users must submit proof of tax withholding, which is processed through the IBS system. PMK 119/2024 effectively streamlines restitution by allowing refunds through administrative research rather than in-depth examination, significantly accelerating the process for entities meeting the Taxpayer Specific Criteria (WPKT). The study confirms that adaptive tax policies integrated with digital systems enhance efficiency and compliance. While PMK 119/2024 is highly relevant for expediting restitution in SOEs, challenges remain regarding the technical aspects of withholding documentation.

Keywords: Tax Restitution; PMK 119 of 2024; Income Tax Article 23; Taxpayers with certain criteria

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1. Introduction

The Republic of Indonesia is a country based on law, where one of the forms of law that must be obeyed is tax regulations. Taxes are a reflection of the active participation of the community in supporting national economic development and growth. The role of taxes is crucial in the sustainability of the country, because taxes are the main source of income used to finance various expenses, including development needs (Ilham, 2022)

Taxes are one of the main sources of state revenue that has an important role in funding various types of expenditures, both routine expenditures and national development financing. Tax collection is carried out by the government against individuals or entities based on the provisions stipulated in the law. In general, taxes are divided into two types, namely direct taxes and indirect taxes. Direct tax is a type of tax that must be paid and borne by the taxpayer himself, and cannot be charged to other parties. This means that the obligation to pay this tax is personally attached to the taxpayer concerned. In contrast, indirect taxes are taxes whose burden can be transferred or transferred to another party in the transaction process (Zamzam et al., 2021) .

One of the types of Income Tax (PPh) that is enforced is Income Tax Article 23. This tax is levied on income derived from capital, services, or gifts and awards. Generally, this type of income arises in transactions between the income recipient (such as the seller or service provider) and the party providing the income (such as the buyer or service recipient). In this case, the party who provides income has the obligation to deduct and report Article 23 Income Tax to the tax office. (Imaniar Rizqi E, 2022)

The tax system in Indonesia has undergone various changes in line with the need to improve efficiency and effectiveness in tax management as the main source of state revenue. These changes are marked by the implementation of tax reform that continues to develop to this day. The reform of the tax system in Indonesia began with the issuance of Law Number 6 of 1983 on December 31, 1983 concerning General Provisions and Tax Procedures. One of the main goals of this reform is to build a more effective and efficient tax system so that state revenue from the tax sector can increase significantly. A large increase in tax revenue will have a positive impact on national economic growth, because the funds can be used to carry out government functions, including development in various sectors for the sake of achieving community welfare. Many parties consider that tax reform has shown positive results, characterized by tax revenues that exceed the target and an increase in the number of registered taxpayers. In the last ten years, these reforms have been further strengthened through the modernization of tax administration driven by advances in information and communication technology. (Hidayanti, 2021)

One of the steps taken by the Directorate General of Taxes (DGT) in the context of tax reform is through policy improvements and amendments to tax laws and regulations. Tax regulations in Indonesia continue to be updated to adapt to the dynamics and needs of more effective tax administration. One example is the issuance of Minister of Finance Regulation (PMK) Number 193/PMK.03/2007 which regulates business turnover limits, number of submissions, and overpayments for certain taxpayers who are entitled to a preliminary refund of excess tax. This provision was then updated through PMK Number 39/PMK.03/2018, then amended again through PMK Number 209/PMK.03/2021. Currently, these provisions have been updated again with PMK Number 119 of 2024, which is a tangible form of the DGT's efforts to create a simpler, more efficient, and modern tax administration system. (PMK, 2024)

Preliminary Refund of Tax Overpayment called Preliminary Return is a refund of tax overpayment based on legal risk and compliance of the Taxpayer in the provisions as referred to in Article 17C or Article 17D of the KUP Law, or Article 9 paragraph (4c) of the VAT Law. There are 3 groups of taxpayers who can experience this accelerated restitution facility, such as taxpayers with certain criteria, taxpayers with certain requirements, or low-risk taxable entrepreneurs (PKP). (Sarjono & Astiti, 2024)

Port of Indonesia (Pelindo) is a State-Owned Enterprise (BUMN) that focuses on the logistics sector, especially in the management and development of the port sector. Pelindo was formed through the merger of four port SOEs, namely PT Pelindo I, II, III, and IV (Persero) which officially merged on October 1, 2021. As a large entity with an organizational structure and a complex tax reporting system, PT Pelindo is included in the category of Taxpayer with Certain Criteria. This is because Pelindo complies with formal and material provisions as stipulated in Article 3 and Article 4 of PMK 119/2024, among others by not submitting the tax return late, not being in the process of being examined or investigated, and obtaining a Reasonable Opinion Without Exception (WTP) from the public auditor on its financial statements. Therefore, PT Pelindo has the right to apply for accelerated restitution for overpayment of taxes in accordance with applicable regulations. (Pelindo, 2024)

Based on this description, the researcher is interested in taking the title "Implementation of PMK Number 119 of 2024 in the Preliminary Return of Tax Overpayment on Ship Service Services (Case Study at PT Pelindo)" Based on the background that has been described, the researcher formulated the problem, namely how is the mechanism for submitting a preliminary refund of overpayment of tax on ship service services applied at PT Pelindo and How is the effectiveness of the implementation of PMK Number 119 In 2024 in accelerating the restitution process at PT Pelindo. Meanwhile, the purpose of the research is to find out and analyze the mechanism for submitting a preliminary refund of overpayment of taxes on ship service services implemented at PT Pelindo and to evaluate the effectiveness of the implementation of Minister of Finance Regulation (PMK) Number 119 of 2024 in accelerating the tax refund process.

2. Literature Review

Tax

Taxes are one of the main sources of state revenue that play an important role in supporting the financing of development and development of infrastructure and the national economy. Every year, the government continues to strive to increase tax revenue to meet the needs of state spending. The greater the tax revenue, the higher the state's ability to finance various development programs. On the other hand, if tax revenues decrease, the state's capacity to carry out development will also decrease. Therefore, optimizing tax revenue is the key to achieving sustainable development goals. (Wangkar, 2022) (Sari, 2024)

Income Tax

One type of tax that exists is Income Tax. Income Tax is a tax imposed on individuals, companies, or other legal entities on income received. This tax is levied on the taxable on income earned during the tax year, or in a specific portion of the tax year. (Ilham, 2022) The Income Tax Law (PPh) regulates provisions regarding the imposition of taxes on income received or earned by tax subjects in a tax year. Income Tax consists of several articles, one of which is Article 23 which implements a withholding tax system, which is a mechanism for collecting taxes by third parties. In this system, taxpayers appointed by the government are responsible for deducting and collecting taxes on certain income, then depositing them into the state treasury. (Widjayanti et al., 2024)

Article 23 Income Tax is imposed on various parties, including government agencies, domestic bodies that are taxpayers, activity organizers, Permanent Business Forms (BUT), and representatives of foreign companies. In addition, this tax also applies to certain domestic individual taxpayers who are designated as withholding income tax Article 23 in accordance with KEP-50/PJ/1994. This group includes professions such as architects, doctors, notaries, Land Deed Making Officials (PPAT), as well as lawyers and consultants who carry out work independently. This provision also covers individuals engaged in accounting. Income Tax Article 23 is not final (Siti Sundari, 2024) .

Income Tax Article 23

Article 23 Income Tax (PPh) is a tax imposed through a withholding mechanism on income sourced from capital, service provision, and gifts or awards, with the exception of income that has been subject to Article 21 Income Tax. (Ramadhan & Arnawa, 2020) Income Tax Article 23 is imposed or becomes an obligation for parties such as government agencies, domestic corporate taxpayers, activity organizers, permanent business forms (BUT), as well as representatives of other foreign companies operating in Indonesia. (Ilham, 2022) This refers to the provisions in the Income Tax Law Article 23 paragraph 1 letters a, b, and c, the tax withholding rate is determined as follows:

a) A rate of 15% of the gross amount is imposed on income in the form of dividends, interest (including premiums and discounts), rewards for debt repayment guarantees, royalties, gifts, awards, bonuses, and other similar income that have not been subject to Income Tax Article 21.
b) A rate of 2% of the gross amount (excluding Value Added Tax/VAT) is levied on income from rent and other income related to the use of property, except for rent on land and/or buildings. Included in this tariff is also payment for services such as engineering, management, construction, consultant, and other types of services that are not included in the object of Income Tax Article 21.

In the context of ship services, such as those carried out by PT Pelindo, Income Tax Article 23 is imposed on services such as mooring, berth, or loading and unloading services that are classified as other service categories. Service users typically deduct tax by 2% of the total gross payment and submit proof of withholding to the service provider as part of a tax obligation that must be reported to the tax authorities.

Subject and Object of Income Tax Article 23

Income Tax Article 23 is a tax that is deducted directly by the income giver before being received by the income earner. Parties who are obliged to withhold Income Tax Article 23 include (Titin Ruliana, 2022) (DGT, n.d.):

a) Government agencies, domestic corporate tax subjects, activity organizers, permanent business forms, or representatives of other foreign companies.

b) Domestic individual taxpayers (only deducting Income Tax Article 23 on rent) who are appointed as Income Tax 23 withholding (There must be a Decree of Appointment issued by the Head of KPP (no standard format is available), namely:
   1) Accountants, Architects, Doctors, Notaries, Land Deed Making Officials (PPAT) except for the PPAT are Sub-district Heads, lawyers, and consultants, who do freelance work;
   2) Individuals who run a business that maintains bookkeeping.

Tax Reform

The rapid development of information technology has brought significant changes in various areas of life, including in the tax sector. The use of information technology in the tax system is expected to be able to simplify the tax reporting process and increase efficiency in tax administration. (Gabrielle Michaela Krisvi, 2024)

Tax reform is an effort to change the tax system that covers various aspects, with the main goal of increasing the level of voluntary compliance of taxpayers, building trust in tax administration, and improving the performance of the tax apparatus. These reforms include expanding the tax base, improving the tax administration system, preventing tax avoidance and manipulation practices, and regulating taxation of assets located abroad as part of the adjustment of the tax structure. (Fujihana, 2011)

Ship Services

Ship services are services for ship operational activities starting from entering and exiting the port. Ship services include: (Pelindo, n.d.)

a) Mooring services: Services provided for ships that dock at the pier to carry out loading and unloading activities.
b) Guidance services: Services provided for ships entering and exiting the dock through the port channel, so that shipping navigation can be carried out safely, orderly, and smoothly for the safety of the ship and the environment.
c) Towing services: Services provided by tugboats to push or pull vessels into or out of the dock.
d) Water, garbage, and waste services: Services provided for water services, waste management and ship waste.

Overview of Returns (Restitution)

Value Added Tax (VAT) Restitution is the process of refunding excess VAT payments made by the state to Taxpayers, especially from the Directorate General of Taxes (DGT) to Taxable Entrepreneurs (PKP). This restitution occurs when the amount of VAT that has been paid exceeds the amount of VAT actually payable. (Kardiyati & Karim, 2020)

Tax restitution is a right that can be used by corporate taxpayers if the amount of input tax paid exceeds the output tax payable. It would be unfair if all corporate taxpayers were treated as if they had a tendency to commit tax violations or irregularities. In fact, not a few of them carry out their tax obligations in good faith. This negative view and stigma towards restitution applications then causes doubts among corporate taxpayers, especially companies engaged in the export sector—when they want to claim their right to obtain a refund of overpayment of taxes. (Mangundap & Tirayoh, 2020)

Preliminary Refund of Overpayment of Tax

Submission of a preliminary refund application for overpayment of taxes can be done in writing, either through marking on the Notification Letter (SPT) showing the status of overpayment of restitution, or through a separate application letter. For taxpayers who meet certain criteria, the preliminary return process is carried out after the Directorate General of Taxes (DGT) carries out an administrative research process. The research includes an examination of the completeness of the tax return and its attachments, the accuracy of tax calculation and filling, the validity of tax credits or input taxes based on the DGT information system, and the correctness of tax payments by taxpayers. If all of these requirements have been met, the taxpayer is entitled to a preliminary return facility.

3. Research Methods

Types of Research

Qualitative methods with descriptive methods are used in this study using a phenomenological approach. According to (Mackiewicz, 2018) , phenomenology is a research approach based on philosophical and psychological thought, which aims to understand the meaning of an individual's subjective experience of a phenomenon. In this method, researchers collect and interpret stories or narratives from participants who directly experienced the phenomenon. The end result is a deep understanding of the essence of the participants' shared experiences. This approach is generally carried out through in-depth interviews as the primary method to explore the perspectives and meanings felt by the individual. The descriptive method is an approach in research that aims to describe, explain, or describe a situation or phenomenon as it is, without testing hypotheses or looking for cause-and-effect relationships. This study emphasizes more on the presentation of data as it is according to field conditions.

Research Location

This research was carried out at PT Pelindo Sub Regional Head Java, an entity under the auspices of PT Pelabuhan Indonesia (Persero) which has a strategic role in the management of port operations and services in the Java region. The selection of this location is based on the relevance and direct relationship of PT Pelindo Sub Regional Head Java with the object of the research, namely the process of returning the initial overpayment of taxes for ship service services and the implementation of PMK Number 119 of 2024. In addition, PT Pelindo is considered to have a complex and representative tax administration system as a case study to evaluate the effectiveness of the latest tax policies in the port SOEs.

Subjects and Objects of Research

The subjects in this study are employees or parties directly involved in the tax administration process, especially those who handle the submission of income tax refunds for ship service services at PT Pelindo Sub Regional Head Java. They include staff or officials from the finance and taxation department who have understanding and experience in the implementation of PMK Number 119 of 2024.

The object of this research is the preliminary refund process of overpayment of taxes (restitution) on ship service services at PT Pelindo Sub Regional Head Java, with a focus on the implementation of PMK Number 119 of 2024 and the effectiveness of the regulation in accelerating the restitution process.

Data Collection Techniques

The data collection technique in this study was carried out through in-depth interviews that were semi-structured. This interview is aimed at informants who have experience and direct involvement in the process of submitting a preliminary refund of overpayment of taxes for ship service services at PT Pelindo Sub Regional Head Java. Through this interview, the researcher explored in-depth information about the implementation of PMK Number 119 of 2024, including the mechanisms, obstacles, and effectiveness of the regulation in accelerating the tax refund process within the company.

Data Analysis

The data analysis in this study uses a thematic analysis approach, which is a method to identify, analyze, and interpret patterns of meaning (themes) that emerge from the data from in-depth interviews. The analysis process begins with a transcription of all interview results, then repeated reading is carried out to understand the overall content of the data. Furthermore, the researcher conducted initial coding to mark important parts related to the experience of informants in submitting preliminary returns for tax overpayment and the implementation of PMK Number 119 of 2024. From these codes, researchers grouped the data into key themes that represented the essence of the participants' experiences. The analysis is carried out iteratively and reflectively to ensure that the resulting theme truly reflects the deep meaning of the phenomenon being studied. This approach is in accordance with the purpose of phenomenological research, which is to explore and understand the subjective experiences of informants in a complete and meaningful way.

4. Results and Discussion

Restitution Mechanism for Ship Service Services Implemented by PT Pelindo

The mechanism for the preliminary refund of overpayment of taxes at PT Pelindo Sub Regional Head Java starts from the system of estimating costs for ship services. Service users are required to pay in advance based on the Estimated Cost Calculation (EPB) before ship activities can be carried out. This payment is made in the amount of approximately 110% of the estimated value, as a form of guarantee or anticipation in the event of a further difference in the use of the service.

After the ship completes the mooring and loading and unloading activities, Pelindo evaluates the actual duration of the service. From this evaluation, there can be three possibilities: the service time is shorter than the estimate (overpaid), as estimated (the payment pass), or longer than the estimate (additional receivables occur). In the case of overpayment, the remaining funds will be recorded as the remaining uper, and will appear in a memorandum that is equated with a tax invoice. This is where the tax refund process begins.

To apply for a refund for the overpayment, service users are required to submit proof of withholding Income Tax 23 obtained from the KPP to Pelindo. This return cannot be done directly manually, but must be through the IBS application which is a digital data management system by service users. Pelindo will then verify the withholding proof before processing the refund request.

Here are the main points of the mechanism:

a) Service users pay a fee based on **the initial estimate of ±110%.**
b) If the realization of the service is shorter, then an **overpayment (the rest of the uper)** appears.
c) Tax refunds can be made if accompanied by **proof of withholding Income Tax 23 from the Tax Office**.
d) The reimbursement process is carried out **through the IBS application** and verified by Pelindo.
e) There are two general treatments:
    1) **2% suspension note**: service users report themselves, then submit proof of deduction to Pelindo.
    2) **Double payment (100% + 2%):** reimbursement is made because there is an overpayment.

With this mechanism, it can be seen that the preliminary refund of tax overpayment does not occur automatically, but requires an administrative flow and coordination between service users, Pelindo, and the Tax Office.

The Effectiveness of the Implementation of PMK Number 119 of 2024 in Accelerating Restitution at PT Pelindo

PMK Number 119 of 2024 was issued as a form of improvement to the procedures for the preliminary refund of tax overpayments previously regulated in PMK Number 39 of 2018. The main purpose of this regulation is to increase efficiency, legal certainty, and accelerate the restitution process, especially for taxpayers who are considered compliant and at low risk. The effectiveness of this regulation is very important in the context of PT Pelindo which routinely handles Income Tax 23 restitution for ship service services, especially through a reimbursement scheme to service users who have withheld and paid taxes.

In practice, PT Pelindo acts as the recipient of the withholding of Income Tax 23, where service users deduct 2% of the transaction value and remit the tax to the state. If the service user pays in full or double (100% + 2%), then this overpayment will be refunded by Pelindo in the form of reimbursement. Furthermore, Pelindo will apply for restitution on the tax that has been paid. This is where the effectiveness of PMK 119 is tested: whether this new procedure actually simplifies the process and speeds up the time of refunds from the state to Pelindo.

This regulation expressly states that Taxpayers can obtain a preliminary return without going through an audit, simply through administrative research, as long as they meet the requirements as:

a) Taxpayers of Certain Criteria (WPKT), or
b) Taxpayers with Certain Requirements, or
c) Low-Risk Taxable Entrepreneurs (PKP-BR).

PT Pelindo has the potential to be included in the WPKT category because:

a) Have audited financial statements and obtain a fair opinion without exception.
b) Not currently undergoing an examination of preliminary evidence or a tax investigation.
c) Have a good compliance history, not late in submitting the Annual and Periodic Tax Returns.
d) The IBS digital system is already able to facilitate document verification and restitution flows.

With its designation as a WPKT, PT Pelindo can apply for restitution only by checking the "preliminary return" column in the tax return, and the DGT simply conducts research on formal documents, such as:

a) Proof of tax deposit (PPh 23)
b) NTPN (State Revenue Transaction Number) Validation
c) Suitability of invoice and tax return data

In practice, the implementation of PMK 119 is very helpful for Pelindo because:

a) The process of submitting and settling restitution is faster (because it does not have to be physically examined).
b) Reduction of administrative burden on the part of the DGT and Pelindo.
c) Increase cash flow and operational efficiency, as funds return faster.

In addition, because this PMK will take effect on January 1, 2025, during the transition period, Pelindo needs to prepare:

a) Adaptation of the IBS system to accommodate new formats and documents.
b) Internal training for tax and finance staff.
c) Coordination with KPP related to the implementation of administrative research instead of field examinations.

With this readiness, Pelindo can become one of the state-owned enterprises that benefit the most from the presence of PMK 119, because restitution which previously took months, can now be completed in a matter of weeks as long as all documents are in accordance with and validated by the DGT system.

5. Conclusion

This study aims to analyze the mechanism for submitting a preliminary refund of tax overpayment for ship service services and to evaluate the effectiveness of the implementation of PMK Number 119 of 2024 at PT Pelindo Sub Regional Head Java. The results of the study show that the restitution mechanism at PT Pelindo starts from an estimation-based payment system, which is then compared with the realization of services and results in overpayment remaining (uper residue). The refund process is carried out through the IBS application system and accompanied by proof of withholding Income Tax 23 from the service user, before Pelindo submits a restitution to the Directorate General of Taxes.

These findings show that PT Pelindo has carried out systematic procedures and in accordance with tax provisions. In addition, PMK Number 119 of 2024 has been proven to provide real benefits in accelerating the restitution process because it allows preliminary returns to be made only through administrative research, without in-depth examination, for Certain Criteria Taxpayers (WPKT) such as PT Pelindo.

The impact of these findings shows that adaptive tax policies such as PMK 119/2024 encourage administrative efficiency, strengthen corporate cash flow, and support better financial governance. However, limitations remain, such as suboptimal reporting from service users and the need for further socialization related to reimbursement procedures. For further research, it is recommended to conduct a quantitative analysis of the restitution settlement time before and after the PMK is enacted and examine comparisons between other SOEs that implement similar policies.

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