

ABSTRACT

Agista Ayu Aksari. 2015, SKRIPSI: “Analysis of Application of Value Added Tax Collection At SOE (State-Owned Enterprises) As VAT Collector and Not As VAT Collector (Case Study at PT Pelabuhan Indonesia III Cabang Benoa)

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Keyword : Value Added Tax (VAT), Output Tax, Input Tax, Tax Invoice, Tax Payment Slip

On 1st July 2012 SOE (State-Owned Enterprises) become the Value Added Tax (VAT) collector. According to the regulation of the Minister of Finance No. 85 / PMK.03 / 2012 about the appointment of the State Owned Enterprises to collect, deposit and reporting Value Added Tax (VAT) and Sales Tax on Luxurious Goods, and procedures for collecting, depositing and reporting. The purpose of this research is to determine the difference between SOE as a Value Added Tax collector and not as a Value Added Tax collector.

This research use a qualitative descriptive method. The object of this research is PT Pelabuhan Indonesia III Cabang Benoa. The data analysis in this research is to analyze the calculation and reporting of VAT before being VAT collector and when it became VAT collector.

From the results of this research it is known that there are the application of the value added tax on PT Pelabuhan Indonesia III Cabang Benoa before becoming tax collector is charged directly by fiskus and has official assessment system and as a PT Pelabuhan Indonesia III Cabang Benoa has a self assessment system whereby PT Pelabuhan Indonesia III Cabang Benoa became ILL wapu. Difference in PT Pelabuhan Indonesia III Cabang Benoa as a collector, and the collector is a time before becoming a collector has a self just my assesment system whereas before becoming a collector has official assessment system. Tax receipt when it became a collector of VAT using duplicate counts 3 before becoming a collector only uses 2 of the double. For SSP before becoming a duplicate while using 4 collectors as a collector to use duplicate 5.

Keywords : Value Added Tax, Calculating, Reporting