

Analisis konfirmasi Pajak Pertambahan Nilai dengan menggunakan aplikasi sistem informasi perpajakan pada dua kantor pelayanan pajak di Jakarta

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Abstrak

With the possibility of cross matching between input tax invoice and output tax invoice electronically, then manual input tax confirmation method has been leaved and replaced with electronically input tax clarification method using Taxation Information System Application (PK-PM Program through Computer). It is different from manual confirmation method where the cross matching of input - output tax is conducted selectively on entrepreneur-imposed tax that is inspected in the event of PPN restitution in accordance with Distribution Letter of General Director of Tax No: SE - 35IPJ.5II 989, in electronically input tax clarification method, the cross matching of input - output tax is not conducted selectively not only to the inspected entrepreneur imposed tax, but to all entrepreneurs imposed tax. This matter can be possible because the comparison electronically is easier, accurate, not spend much time and can be executed in any time.

The objective of this research is to recognize the importance of cross matching electronically conducted by the General Director of Tax on input tax reported by buyer with output tax reported by seller is in accordance with the decision of General Director of Tax No: KEP - 754/PJ12001. With cross matching electronically, besides it is easier, it is also aimed to decrease work burden of PPN and PTLN section, not need anymore to answer confirmation request from other work unit manually because cross matching process has been replaced electronically. Different from manual confirmation method, cross matching method electronically emphasizes on data recording tax Invoice mentioned in attachment of SPT PPN on time and accurately so that said objective can be realized. Besides, the cross matching method electronically also focuses on the existing follow up on confirmation response stating "exist and suitable with explanation" or response stating "not exist. Therefore the existing of said matters it needs to be conducted further investigation.

Research method used is descriptive analysis method, with giving questioner to employee running duty in PPN and PTLN section at two offices of tax servicing in Jakarta. Accompanying with library research, learning taxation regulation, report, electronic data recording result, cross matching data of tax invoice electronically, warning letter and follow up of confirmation response stating "Not Exist".

From the result of research can be concluded that cross matching of input - output tax electronically is very significant to decrease work burden in PPN and PTLN section as long as data recording of tax invoice mentioned at the attachment of SPT PPN is conducted on time and accurately. Factors influencing cross matching electronically is human resources, quantity and quality of entrepreneur imposed tax, time accuracy and the accuracy of data recording of input - output tax, as well follow up of confirmation response.

Unfortunately, from the result of research also can be concluded that follow up on confirmation response stating "Exist and suitable with Explanation or response stating "Not Exist" is not conducted properly, data recording of input - output tax is not conducted on time, and the process of confirmation response need time more than previous method so that it causes the objective of cross matching of tax invoice electronically

cannot be reached.

It is suggested that the objective of tax invoice cross matching electronically can be reached. It is also better to submit notice letter electronically (e-Filing) as determined in the decision of General Director of Tax No : KEP - 05JPJ12005 concerning way order of notice letter submitting electronically (e-Filing) through application service provider (ASP) can be implemented as soon as possible so that data recording of input - output tax in PPN and PTLT section can be removed_ Besides, the supervision on follow up of confirmation response stating "Exist and suitable with explanation" or response stating "Not Exist needs to be more increased with not only publishing warning letter to PKP sellers who have not settled their tax invoice as output tax, but also accompanied by publishing SKPKBISKPKBT or proposal for conducted inspection if it can be proved that tax invoice is not valid.