

## Penyederhanaan sistem restitusi PPN untuk meningkatkan layanan kepada PKP di Indonesia

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=114082&lokasi=lokal>

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### Abstrak

If value added tax VAT tax payers purchase goods and or services ,they must pay some VAT on their purchase. This VAT is cllled input VAT tax payers sell their goods and or services,they must collect some VAT from their sales.This VAT is referred to output VAT and output VAT will be calculated on aperiodic basis and must be reported to the tax aotourithies on VAT return.If input VAT is less than output VAT ,VAT tax-payer must pay the difference to the tax authorities.....