

Pajak Pertambahan Nilai atas transaksi perdagangan melalui media internet (E-Commerce) pada PT Harlanda Putera = Value added tax on transactions through internet media (E-commerce) In PT Harlanda Putera

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Abstrak

Laporan Magang ini bertujuan untuk menjelaskan bagaimana perhitungan dan pencatatan Pajak Pertambahan Nilai atas transaksi perdagangan melalui media internet (E-commerce) pada PT Harlanda Putera. PT Harlanda Putera sebagai Pengusaha Kena Pajak (PKP) memiliki kewajiban untuk memungut dan melaporkan PPN. Terdapat 2 jenis transaksi E-Commerce PT. Harlanda Putera yaitu perdagangan B2C (Busines to Customer) dan B2B (Business to Business). Kegiatan B2C perusahaan adalah berhubungan dengan penjualan produk perusahaan sendiri sedangkan kegiatan B2B perusahaan berkaitan dengan penyedia jasa penjualan produk rekanan melalui website Perusahaan. Transaksi perdagangan B2C perusahaan sudah dilakukan secara benar dan sesuai aturan yang berlaku. Pada transaksi perdagangan B2B ditemukan kesalahan dalam pencatatan akuntansi dan perhitungan PPN.

This Internship report aims to explain how to recording and reporting of value added tax on transactions via the Internet (E-commerce) in PT Harlanda Putera. PT Harlanda Putera as "Pengusaha Kena Pajak" (PKP) has an additional obligation to collect and report the VAT. The Procedure in this report is the calculation and recording of VAT according to the UU PPN and other relevant regulations. There are 2 types of E-Commerce transaction in PT. Harlanda Putera, the B2C (Busines to Customer) and B2B (Business to Business). B2C activities related to the sale of the company's own products, while the activities related to the company's B2B service is provide selling partners product through the Company's website. In conclusion the B2C trading is done correctly and according to the rules. In the B2B trading there's an error in the accounting records and the calculation of VAT.