

Permasalahan permohonan restitusi pajak pertambahan nilai : studi kasus PT Yamaha Indonesia = The problems of VAT restitution application : case study PT. Yamaha Indonesia

Narti Eka Putri, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=81063&lokasi=lokal>

Abstrak

During the last three years, the role of taxation is increasing. According to RI's Finance Minister, Boediono, this increase represent fair matter due to RAPBN 2004 is "self supporting", after the cooperation program with IMF ended in 2003. That is why the government hope that the expected fund comes from the tax.

Acceleration of Value Added Tax (VAT) restitution management, one of the cause of the increasing of state earnings from taxation, has not strived maximally by the Tax Authority. This can be seen in the duration of completion of VAT restitution application that is applied by PT Yamaha Indonesia (PT YI) which is a musical instrument manufacturer and are exporter that sell around 90 % of the production to other countries.

In 2002, there were 2 (two) tax periods that need more than 12 (twelve) months to finalize PT YI's VAT restitution application. The other period, even less than 12 (twelve) months, but those period were over the duration that is stated in Keputusan Direktur Jenderal Pajak No. KEP-160/PJ.12001 which is Direktorat Jenderal Pajak effort to increase the service to Tax Payer and to give lave certainty in relation of VAT and Tax on Luxury Goods restitution. According to those problems, the aims of this thesis are to identify and to analyze the factors that influence the period of VAT restitution application that is applied by PT YI. Those factors can be seen from external and internal factors of PT YI. External factors consist of good and effective coordination among Tax Offices, information technology role that is used by the tax payers and tat officers' professionalism. For internal factors consists of information technology role, controllership and PT YI taxation staffs' professionalism. Other aims are :reeking recommendation to she ten the period of VAT restitution based on the factors that influence the period of VAI restitution.

The data in this research is from the prime data, from the respondents and information from Tax Experts, and also secondary data, from literature PT YI's Organization Structure. In this research, to choose a sample, use Slovin Formula and from that formula there are 1 respondents from 5 (five) KPPs.

The research find that co ordination among KPPs is not good and effective because not all the principles are fulfill, like there is no coordinator who coordinate accomplishment of tax invoice clarification and most of the duration of tax invoice clarification is beyond the schedule that has stated in tax regulation. For information technology has a very big role in acceleration VAT restitution application, but unfortunately this facility is not used by the tax payers and less socialized to them. For tax officers professionalism, according to indicators, can be said that their professionalism is good.

For internal, the less control from the manager cause the tax officer receive the documents that are needed in completion of VAT restitution in more than 5 (five) working days from PT YI tax staff and this influence in

accelerating VAT restitution process. About the technology, PT YI use tax application program and report the VAT application by using diskette. This is also influence the accelerating PT YI's VAT restitution.

According to the research, it is suggested that it is important to have a good and effective coordination system that coordinate all KPPs in Indonesia, especially in connecting with tax invoice clarification. Besides, it is also important to socialize the policy about making VAT report by using diskette to all tax payers. For PT YI, it is suggested to make an intensive control to the employee that prepare all documents needed to process VAT restitution.