

## Usaha percepatan pemberian Restitusi PPN dengan menggunakan program Matching

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### Abstrak

Price of world oil in the international market which progressively uncertain and tended to be declined on the beginning of year 1980's was quite grieved the jolt of state's revenue from both oil and gas sector which became its mainstay within the government implementation funding at the time. Realizing this uncertainly global condition, the government immediately makes the orientation changer of state income source from both oil and gas sector to non-both oil and gas sector especially tax. As the real step on such orientation change, the government begins to implement the improvement of national taxation system covering the institutional and regulation system through taxation reformation of 1983. As a consequence of state income's orientation change, the duty of taxes general directorate longer the year become greater the heavy as the state income compiler. However, such thing is not become obstacle for Directorate General of Taxes.

Such as we knew that there were some methods of PPN's collection, namely:

1. Addition Method, it is Calculate the value adding by calculate it on purchase price of both product and service.
2. Subtraction Method, it is calculate the value-increase 1 value-adding by reduce the purchase price of both product and service towards the sale price of both product and service wherein its component come from them purchased.

Indonesia uses the Indirect Subtraction method or can also called as invoice method, within calculate the Value Adding Tax. This thing can be apparent wherein on each link of production and distribution are imposed by PPN, invoice of tax as a proof of tax collection made by taxable entrepreneur who carry out neither the taxable goods giving nor the taxable service giving or proof of tax levied because import of taxable goods by Directorate General of Customs and Excise.

Within the Indirect Subtraction method, can be found the taxes crediting mechanism, and within the constitution or law of PPN we have recognized the input tax and output tax as the main component in this method. Input tax in period can be credited with output tax on the same time period, if the output tax is bigger than the input tax, thus, on its difference constitutes Value Adding Tax that must paid by taxable entrepreneur. However, in condition wherein the output tax is smaller than the input tax, thus, on its difference constitutes tax's surplus that can be re-demanded or be compensated to the next tax-time.

Such tax's surplus can be re-demanded or we have recognized it with called as Restitution. Giving's process of that tax's surplus is preceded with examination by Directorate General of Taxes.

Process of PPN restitution's giving constitute one of DJP's service form to the tax obligatory that always

obtain attention from various circles, therefore, that service improvement always continuously developed by DJP without interruption. Such thing is proposed to extend the best service to the tax obligatory especially service of PPN restitution's giving. However, which always to be obstacle within examination process in the frame of restitution's giving is request for confirmation answer of input tax which take a long time. Such thing exceedingly inflicted a loss upon the tax obligatory as on tax's surplus to be demanded restitution constitutes endured fund on government treasury within the examination process often happened wherein output tax is invisible within taxation information system because it is not yet recorded by relevant KPP, so that such process continued with clarification request which take time about one more month.

Therefore, writer attempts the acceleration of restitution's giving with matching system. This system had ever been tried out on 1997, but it was mulled to be used by Taxes General Directorate with reason that administrative matters of tax obligatory have not ready yet. Besides that, such system was cancelled with reason that it requires many enclosures and this thing exceedingly burdening the tax obligatory because the high cost. In fact, however, such system has a superiority because the SPT's enclosure PPN's period besides it received by KPP wherein seller was registered, it also received by KPP wherein buyer was registered. Therefore, the confirmation can be done accelerately.

Writer here views that recording process of SPT's enclosure PPN's period is too many using the human power, thereby, it cannot be avoided the occurrence of humanly mistakes of recording. Therefore if the Directorate General of Taxes issued the rules and provision which regulate that each of/all PKP obligate to enter SPT PPN's period into electronics media form, thus, confirmation process could be done quickly.