

System analysis of the application of electronic invoices in reporting such as the VAT period (Case Study at PT.Inkote Indonesia)

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Abstract: This study aims to analyze whether the application of e-invoices can provide performance changes at PT Inkote Indonesia in reporting VAT Period SPT, what obstacles and problems occur in applying e-invoices in VAT reporting performance, tax invoices themselves have a function as proof of collection taxes and can be used as a means to credit input taxes, this e-invoicing system can be used as a link system between taxable entrepreneurs and the Tax Directorate, which can make it easier for the tax office to supervise the business carried out by companies against their consumers.

This type of research uses qualitative research because the authors focus on research in achieving its objectives, namely analyzing how this e-invoice plays an important role to assist in submitting the VAT Period SPT report, with a policy that has been determined by analyzing the constraints that exist in the e-invoicing system .

The results showed that the application of the e-invoice system can make changes to the performance of PT.Inkote Indonesia in the process of making tax e-invoices until reporting the VAT Period VAT to be more effective and efficient, it is proven that being able to report the VAT Period VAT on time and can reduce the VAT Period Rectification.

Keywords: VAT, tax invoices, e-invoices, VAT Period VAT

PRELIMINARY

The development of a country will affect the technology used by the people in it. Society will tend to look for technology that is better than before to be able to accelerate its work. The use of new information technology or the replacement of the use of new information technology can change the behavior of individuals in the organization. Change is something that must be done because without change, there will be no improvement.

The Government's effort to achieve the realization of tax revenue every year is to continue to refine the collection system adopted by Indonesia today is self-determination, which is a tax collection system that gives authority, trust and responsibility to calculate, calculate, pay, and deposit itself according to the amount of tax that must be paid (SPT) ". Waluyo (2013: 17). In this case the Taxpayer is given the responsibility to calculate, pay and report his own tax debt, it is very important education and knowledge about taxes that must be owned by the public that can be done by attending a seminar on taxation, visiting the Tax Service Office and looking for complete information - complete on the internet, because nowadays media and applications are increasingly sophisticated so that information is easily obtained.

The Government also uses information technology to improve tax revenues. The government decided to change the paper tax invoice into an electronic tax invoice. Tax invoices are evidence of tax levies made by taxable entrepreneurs due to the submission of taxable goods or the submission of taxable services or evidence of tax levy due to the import of taxable goods used by the Directorate General of Customs and Excise (Waluyo, 2011:315).

A tax invoice serves as proof of tax collection and can be used as a means to credit input tax. The change from a paper tax invoice to an electronic tax invoice was based on the presence of irresponsible individuals who made fictitious tax invoices. This invoicing system can be used as a link system between taxable entrepreneurs and the Tax Directorate, which can make it easier for the tax office

to supervise the business carried out by the company to its consumers. for the welfare of the people and the development of government.

Research conducted by Karina Yuniarti (2016) on the Effectiveness of the Use of E-Invoicing Applications in Reporting VAT Periodic Tax Returns at KPP Pratama Yogyakarta 2015. The results showed that (1) The e-invoice application was able to reduce fictitious tax invoices, further improve administrative order and increase VAT receipts at KPP Pratama Yogyakarta. (2) As of July 2015, VAT receipts increased, the percentage of effectiveness in July was 108.08%, in August the percentage of effectiveness was 137.57%, in September the percentage of effectiveness was 93.21%, in October the percentage of effectiveness was 92, 55%, in November the percentage of effectiveness was 102.75% and in December the percentage of effectiveness was 117.02%. Even though the level of effectiveness experiences a fluctuating percentage, it is still classified as a minimum within the criteria of effective effectiveness.

Although it provides efficiency, the application of e-invoices actually adds to the cost of printing and paper. Currently, not all electronic-based transactions (e-Commerce), so sellers still need to print invoices, even though before the enactment of e-invoices, not a few PKPs have used singleform tax invoices - invoices, this causes e-invoices to remain printed for invoices.

In 2014, DGT issued Regulation Number PER-16 / PJ / 2014 concerning procedures for making and reporting electronic tax invoices. In the regulation informs the procedures for making and reporting electronic tax invoices. Furthermore, through DGT's Decree No. KEP-136 / PJ / 2014 regarding the determination of taxable entrepreneurs who are required to make electronic tax invoices, the DGT stipulates PKP (including large taxpayers) which are required to make electronic tax invoices. Both regulations were effective July 1, 2014. For PKPs that have been required to make electronic tax invoices but do not follow the procedures referred to in PER-16 / PJ / 2014 concerning the procedures for making and reporting electronic tax invoices, the PKP is considered not make a tax invoice. (Article 11 paragraph (4) PMK-151 / PMK.03 / 2013). However, after the implementation, there are several obstacles in the electronic invoice application

system, which is that the upload process has a long process so that the time efficiency in the e-invoice is not working and the efficiency very dependent on the internet network, sometimes when uploading invoices that often experience obstacles and loading that is long enough there may be a delay in terms of payment of VAT every month as well as late collection of payments to consumers.

This obstacle still occurs sometimes and is experienced by all e-invoicing users and has not been able to be clarified properly until now, with the many complaints regarding these constraints the DGT provides a solution to the system that is experiencing these constraints, although with this obstacle it needs to be traced further so users can run e-invoices well.

The implementation of e-invoicing is expected to cover the shortcomings of the previous tax invoicing payment system so that state cash receipts, which are mostly derived from tax revenues, can be carried out optimally so that financial planning made by the government through the APBN can be financed without having to increase the amount of external debt country.

LITERATURE REVIEW

Previous Research Review

Anzeli Maria, Inggriani Elim, Novi S. Budiarmo (2018) concerning Analysis of the Application of E-Invoice in Procedures and Making Tax Invoice and Reporting Tax Returns on VAT Period at CV Wastu Citra Pratama. The results showed that in the application of e-Invoice CV. Wastu Citra Pratama has been implementing e-invoices since July 2014, the implementation of e-invoices in making tax invoices has been going well, while some of the obstacles often faced by companies in using e-invoicing applications can still be overcome only needing more special attention, especially in the network the internet which is sometimes slow or not supportive so that in uploading tax invoices often fails.

Kevin Lintang (2017) concerning Analysis of the Application of E-Invoice in an Effort to Increase Taxable Entrepreneur Compliance for Reporting VAT Period Tax Returns at Manado Primary Tax Office. The results showed that the level of compliance of taxable entrepreneurs using e-invoices in the first 6 months

since the application of e-invoices was 74.62%, this shows that the application of e-invoices was still classified as less effective in terms of increasing the compliance of taxable entrepreneurs who invoice registered with KPP Pratama Manado.

Purba Sari Mustika (2018) concerning Analysis of the Application of Tax E-Invoice in Increasing Taxable Entrepreneur Compliance for VAT Reporting Period PPT Pratama East Medan. The results of this study indicate that the application of e-invoicing has not fully increased the compliance of Taxable Entrepreneurs and the level of compliance of Taxable Entrepreneurs e-invoice users in reporting the VAT Period VAT has not been significant because from year to year it has decreased. This shows that the knowledge of Taxable Entrepreneurs registered at East Medan KPP in using e-invoicing is still low.

Wahyuni Ira (2018) concerning Analysis of the Application of Tax E-Invoice in an Effort to Increase Taxable Entrepreneur Compliance for Reporting VAT Period Tax Returns at East Medan KPP Pratama. The results showed that the application of the e-invoice application did not play a major role in increasing the compliance of registered taxable entrepreneurs, this can be seen from the results of the study that there was no increase in the percentage in the reporting of VAT Period VAT compared with the reporting of VAT Period VAT before the application of e-invoicing and application e-invoice application for taxable entrepreneurs who make tax invoices in terms of compliance with the use of e-invoice applications is categorized as not yet effective.

Karina Yuniarti (2016) on the Effectiveness of Using E-Invoice Applications for Reporting VAT Period SPT in Yogyakarta KPP Pratama 2015. The results of the study showed that the e-invoice application was able to reduce fictitious tax invoices, further increase administrative order and increase VAT receipts in Yogyakarta Primary Tax Office .

Tae Sup Shim and In Kuk Song (2016) about the Critical Success Factors of the Web-based Tax Invoice System in Korea. This study aims to provide guidelines for the successful implementation of the taxpayer invoice system. First, this study failed to investigate whether the Korean e-tax invoicing system was successfully implemented. Second, this study assesses actions that might contribute

to the successful implementation. The analysis identifies that building a free website for small taxpayers and providing various publishing systems for diverse taxpayers is crucial for its success.

R. Ginevičius, A. V. Rutkauskas, R. Počas (2010) from the Vilnius Campus

GediminoTechnikos Universitetas regarding the Tax Evaluation Model. The results of the study explain that the crystallization of tax system evaluation method deficiencies has been followed by justification for the development of the tax system evaluation model. It is recommended that the tax system should be evaluated through a hierarchical evaluation system consisting of integrated primary, partial and complex indicators.

Roy, et al (2016) report the results of research on the development of a system that can record the financial information of taxpayers and taxpayers, this system is expected and can reduce "tax evaders" (Fraud taxpayers) because information about income, assets, expenses recorded taxpayers in the database. Taxpayers can easily make their tax returns through the website of the system developed by Roy, et al like e-filing in Indonesia. This system can also accommodate all types of financial companies, large stores, jewelry stores, or restaurants because all VAT payment transactions will be recorded through a system connected to the government database and website www.e-taxvat.gov.id. Through this system, business transactions can be transparent, easy, and effective in making tax returns directly.

Understanding Tax

Tax is a levy for taxpayers who are forced to state revenue for the purpose of welfare of the people. One of them is the VAT tax levy that is required to PT.Inkote Indonesia.

The characteristics inherent in taxes, namely:

1. Taxes are levied according to the law so that collection of contributions can be forced.

2. The results of the tax are not enjoyed directly by the taxpayer, but are felt in general, because the tax is used for public purposes, not personal interests.
3. Taxes are levied by the state, both the central and regional governments.
4. The tax is intended for government expenses and for the prosperity of the people.

Tax function

According to Juli Ratnawati & Retno Indah (2017; 2) There are two main functions of tax, namely;

1. Budgetair function

Tax levies make the largest contribution to the state treasury, which is approximately 60% - 70% of tax levies meet the state budget posture. Therefore, taxes are one source of government revenue, to finance routine public expenditure and development expenditure. Example; tax revenue as one source of state budget revenue.

2. Regulatory Functions

Tax levies function as a tool to regulate the public or to carry out government policies in the social and economic fields.

Legal Basis

According to Mardiasmo (2011: 294), the legal basis for Value Added Tax (VAT) is Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on luxury goods as amended several times, the last being amended by Law Number 42 2009. This law is called the Value Added Tax Act. The tax collection system that applies in Indonesia, among others;

1. Official Assessment System

This tax collection system authorizes the government to determine the amount of tax owed to taxpayers. In this case the government has full authority to determine the amount of tax owed by issuing a letter of determination and the taxpayer is only passive.

2. With Holding System

This tax collection system gives authority to third parties besides the government and taxpayers to determine the amount of tax owed by taxpayers.

3. Self Assessment System

This tax collection system authorizes taxpayers to determine the amount of tax owed. In this system the taxpayer has the authority to determine the amount of tax payable. So that taxpayers have an active role starting from calculating, depositing, and self-reported tax payable. Whereas the role of the government is only to supervise and not have the right to intervene.

Among the three tax collection systems above, the tax self assessment system is entrusted with the implementation of a national mutual cooperation by calculating, paying, and self-reported tax payable, so that through this system tax administration is expected to be implemented more neatly, in a controlled, simple, and easily understood manner. by the taxpayer itself.

Definition of Value Added Tax (VAT)

Value Added Tax (PPN) according to Chairil Anwar (2016: 6) is a tax on the consumption of goods and services in the Customs area which is imposed in stages in each production and distribution line. The imposition of Value Added Tax is greatly influenced by the development of business transactions and the pattern of public consumption which is the tax object of Value Added Tax. As for the definition, the tax is divided into two, namely;

1. Output Tax

Output tax is the payable Value Added Tax that must be collected by Taxable Entrepreneurs who deliver Taxable Goods that deliver Taxable Services, export of Tangible Taxable Goods, exports of Intangible Taxable Goods, and / or export Taxable Services.

2. Input Tax

Input tax is Value Added Tax that should have been paid by a Taxable Entrepreneur due to the acquisition of Taxable Goods and / or the acquisition of Taxable Services and / or utilization of intangible Taxable Goods outside Customs and / or utilization of Taxable Services from outside the Customs Area and / or import Taxable Goods.

Basic Tax Imposition (DPP)

Waluyo (2011: 13) explains the Basic Tax Imposition (DPP) to calculate the amount of tax owed, a Tax Imposition Base (DPP) is required. The tax payable is calculated by multiplying the tax rate with the tax base.

The tax arrangement, at first, was regulated in Article 23 paragraph (2) of the 1945 Constitution which states that all taxes for state needs must be based on law. After the 1945 Constitution was amended, Article 23 paragraph (2) of the 1945 Constitution was replaced by Article 23A of the 1945 Constitution which emphasized that taxes and other levies that were coercive for the purposes of the state were regulated by law. This provision explicitly separates taxes and other levies that are coercive. Included in the definition of other levies that are coercive are levies, fees and so on.

Value Added Tax (VAT) Objects

The object of VAT tax is regulated in Article 16C and Article 16D of Law Number 42 Year 2009 concerning Value Added Tax, Article 4 regulates general VAT objects, namely Value Added Tax on:

1. Submission of Taxable Goods within the Customs area carried out by the entrepreneur,
2. Import Taxable Goods (BKP)
3. Submission of Taxable Services within the Customs area carried out by employers,
4. Utilization of intangible Taxable Goods from outside the Customs Area within the Customs area

5. The use of intangible Taxable Intangible from outside the Customs area within the Customs area.
6. Tangible Taxable Goods Exported by Taxable Entrepreneurs,
7. Intangible Taxable Goods Exports by Taxable Entrepreneurs, and
8. Taxable Export Services by Taxable Entrepreneurs

Delivery of goods / services will be subject to VAT if they meet cumulative conditions; (1) the goods or services delivered are Taxable Goods or Taxable Services, (2) the delivery is carried out within the Customs Area, (3) the delivery is carried out in the business activities or work of the relevant businessman.

Besides these general tax objects, there are two activities specifically subject to VAT, namely:

1. Self-building activities carried out not in business activities or work by individuals or entities whose results are used alone or used by other parties (Article 16C).
2. Submission of assets according to their original purpose not to be sold (not inventory) by Taxable Entrepreneurs, as long as the input tax paid at the time of acquisition according to the provisions can be credited (Article 16D).

Value Added Tax Rates

Based on Law Number 42 Year 2009 Article 7 VAT Rates;

1. The 10% rate applies to the supply of Taxable Goods and / or the rendering of Taxable Services is a single rate.
2. The rate of export of Taxable Goods is 0% tax levied upon;
3. Export of Tangible Taxable Goods;
4. Intangible Taxable Goods Exports; and
5. Export Taxable Services.
6. The tax rate can be changed to as low as 5% and as high as 15% where the change in rates is regulated by Government Regulation (VAT Act).

Definition of Tax Invoice

Tax invoice is proof of taxable income taxable entrepreneur (PKP), which has delivered taxable goods (BKP) or hand over taxable services (JKP). That is, when a PKP sells a taxable goods or service, he must issue a tax invoice as proof of himself who has collected tax from the person who has bought the taxable goods / service. Keep in mind that taxable goods / services that are traded, have been subject to tax costs other than the price of the goods. Tax invoices are made by PKP for each submission of BKP and / or JKP, BKP exports of intangibles, and JKP exports.

Tax Invoice Function

Based on the definition of the tax invoice theory above, the tax invoice functions as follows;

1. Proof of tax collection for Taxable Entrepreneurs who deliver Taxable Goods or Taxable Services.
2. Proof of payment of tax in terms of the buyer of Taxable Goods or recipient of Taxable Services or individuals or entities that import Taxable Goods.
3. Means to credit Input Tax.

Definition of E-Invoice

Electronic invoices in the form of e-invoices, hereinafter referred to as e-invoices, are "tax invoices made through applications or electronic systems determined and / or provided by the Directorate General of Taxes". The e-Invoice Notification is intended to provide convenience, comfort and security for Taxable Entrepreneurs in carrying out tax obligations, especially the making of a tax invoice www.pajak.go.id

The e-invoicing application is an application provided by DGT as an improvement to the existing tax administration system. In use this application must be connected to the internet network.

Use of this e-invoice Taxable Entrepreneurs must create a tax invoice using the tax invoice serial number code. Tax serial number is a serial number given by the Directorate General of Taxes to Taxable Entrepreneurs with a certain mechanism of tax invoice numbering in the form of a collection of numbers, letters or a combination of numbers and letters determined by the Directorate General of Taxes.

Understanding Notification Letter (SPT)

Notification Letter (SPT) is a letter used to report tax calculations and payments, tax objects, and or not tax objects and or assets and liabilities, according to the provisions of tax legislation. Suandy (2011: 154).

RESEARCH METHODS

Research Strategies

The research approach used in this study is a qualitative approach. According to Meleong Herdiansyah (2010: 9), said that qualitative research is a scientific research that aims to understand a phenomenon in the social context naturally by prioritizing the process of deep communication interactions between researchers and the phenomenon under study.

The author uses a qualitative approach because the authors focus on research in achieving its objectives, namely analyzing how e-invoicing plays an important role to assist in delivering the VAT Period SPT report, with a policy that has been established by analyzing the constraints that exist in the e-invoicing system.

Data & Data Collection Methods

To obtain the data and information needed in conducting this research, the author only seeks information or analyzes the effectiveness of e-invoices in reporting the VAT Period SPT, and what obstacles are experienced when using this e-invoicing system, as well as several other supporting documents that can provide information clearly about the purpose of the study, besides the authors use three data collection techniques, namely:

1. In-Dept Opened Ended Interview

The most widely used data collection method in qualitative research is in-dept interview. The use of in-dept interviews is very significant in understanding more deeply about individual perceptions of the phenomena under study. Augustine (2014: 94)

2. Direct Observation (Direct Observation)

According to Hadi Sugiyono, (2014: 166), suggested that observation is a complex process, a process that is composed of various biological and psychological processes. Two of the most important are the processes of observation and memory. Another opinion according to Augustine (2014: 93), that in direct observation researchers must be present in the ongoing events.

3. Document Analysis (Record Review)

Review analysis is often used in historical studies and discourse analysis. Agustinus (2014: 95) The author will discuss various correspondence, and documents - documents that are directly related to both the company's existence and the implementation of the agenda of the tasks that must be implemented, namely in the form of payment details of the Annual Tax Return and reporting of the Annual Tax Return reported by PT. Inkote Indonesia.

Data analysis method

Data analysis method is a description of the data analysis technique used to analyze the data that has been collected.

The following are the steps in analyzing the data by the author:

1. Collecting data and information about e-invoices at PT. Inkote Indonesia
2. Conducting interviews with supervisors of PT. Inkote Indonesia to find out the difference between a manual tax invoice and an electronic invoice.
3. Analyze the benefits of updating the e-invoicing system.
4. Analyze weaknesses and strengths of e-invoice applications.
5. Conduct interviews with two informants about some of the causes of rectification that occur.

6. Analyzing the workings of the e-invoice application to reduce and or prevent the cause of the correction of VAT tax returns.
7. Draw conclusions regarding the application of electronic tax invoices (e-invoices) in reporting VAT Period Tax Returns to PT Inkote Indonesia.

RESULTS AND DISCUSSION

Application of E-Invoices at PT. Inkote Indonesia

Since 1 July 2015 PT. Inkote Indonesia has used an e-invoicing system according to the regulations applied by the DGT, facilities and infrastructure needed by PT. Inkote Indonesia is 3 units of computer equipment and internet network specifically e-invoicing, a special team to conduct the e-invoicing program is 1 admin and 4 users to upload the tax invoice to be reported, this e-invoice can be said to facilitate access to reporting tax invoice because there is no need for manual calculation anymore, and can speed up the time in reporting the VAT Period PPT, but although it can be said to facilitate reporting access, there are still obstacles encountered during processing of uploading the tax invoice, because it sometimes experiences errors or was unsuccessful during the tax invoice upload process.

The following are the obstacles that occur when processing e-invoices.

1. At any time an error occurs in the process of uploading a tax invoice
2. There is a long loading that can hamper VAT Period SPT reporting.
3. Digital certification must be renewed every 2 years.
4. The server is sometimes not connected properly.
5. In upload must be from the party who published the first that must be uploaded.

Reporting SPT VAT period before and after with e-invoicing

SPT Reporting VAT period before and after the existence of e-invoices is no different if for the reporting, the difference is only the provisions of the DGT only, if you have e-invoice certification, the reporting must be online and can no longer be manually. Previously, PT. Inkote Indonesia performs manual calculations

that are calculated from taking the number of output tax invoices, input tax invoices that have been posted every day, and make reports manually even starting from input payments must be typed with a typewriter, until the delivery of the SPT Masa must be queued and come to the Tax Office, then with the e-invoicing it will all be effective, and no longer need to come to the Tax Office for the delivery of the Annual Tax Return, because it is already online.

The increase in tax compliance in Indonesia is inseparable from the existence of tax e-filing. The taxation technology released by the Directorate General of Taxes allows online tax reporting. In addition to shortening time in reporting, technology also encourages taxpayers both individuals and business entities to more actively carry out tax obligations.

Benefits of e-invoicing in VAT Period tax return reporting

The benefits of e-invoicing in the reporting period are not only benefited by KPP who can assist their work in receiving SPT reporting from each taxpayer, but certainly also benefit by each taxpayer because it can facilitate access to reporting, because of course no need to do manual calculations to calculate the tax owed every month, and can be done reporting with online media, then no need to come again to the Tax Office and queue for SPT reporting. Most of the reporting does not make it difficult for taxpayers to report the tax payable each month.

Advantages of e-invoicing:

1. Can accelerate the process of reporting tax invoices.
2. Making the work effective and efficient.
3. There are barcodes on double tax invoices and tax invoices without transactions.
4. Do not use wet signatures and stamps to minimize the atk budget.
5. Getting an invoice number is easier, by email directly to the DGT compared to before the e-invoice must use a letter and go directly to the tax office.

Lack of e-invoices:

1. Must input all types of goods in the tax invoice, less efficient time.
2. Can not see the work of other users even in one company.
3. Depends on the internet network when uploading a tax invoice.
4. Must back up your own data.

Comparison of Making Manual and Electronic VAT Period Reporting at PT.Inkote Indonesia

Researchers paid a direct visit to PT.Inkote Indonesia and met with Mrs. Sukaesih as the Accounting Supervisor, during an interview session with her, and collected data relating to the VAT Period SPT and saw firsthand the process when making the VAT Period SPT reporting, to find out how the comparison between manual SPT reporting period with electronic. When making the VAT Report SPT reporting is still manual, it takes a very time consuming and takes a long time, and the process is not effective, because when reporting the SPT VAT Period is still manual it is necessary to calculate the entire transaction, through the onesoft program and then export the data to calculating VAT transactions, and calculated manually, and can issue quite a lot of paper from all transactions, because it needs to be printed from various transactions for proof, then counted with VAT reconciliation for final calculation.

After the e-invoicing program, what happened manually was no longer done by PT.Inkote Indonesia, but there was still a need to calculate the VAT reconciliation in order to compare the amount of VAT to be paid whether the reconciliation calculation was the same as the e-invoice program calculation or no. Not only from that point of view, in terms of time it is also very effective & efficient, and paper printing costs are reduced, because by electronic printing paper is not too much.

Levels of Income Tax Return Correction After E-invoicing

With the corrected e-invoice level on the VAT Period SPT reporting can be said to reduce the level of rectification, but it is still found in every company that occurs rectification, there are several indications of factors that can trigger rectification, including; NPWP nonconformities, price errors listed, invoices

canceled, invoice returns. There is no maximum correction to report corrections as long as there is no audit action within two years after the time the tax becomes due or the tax period ends.

Facilities contained in the VAT Period E-SPT

The facilities available in the VAT Period e-SPT application are as follows:

1. SPT data recording and its attachments.
2. recording the corrected SPT data and its attachments.
3. user profiles.
4. maintain taxpayer data against the transaction.
5. import attachment data.
6. generate SPT digital data.

Purpose of the VAT Period E-SPT

The purpose of implementing the e-SPT system according to the e-SPT socialization module by the Directorate General of Taxes is the application (software) made by the Directorate General of Taxes for ease in submitting the VAT Period. e-SPT is an integrated application for SPT reporting purposes, so that it can facilitate taxpayers submit SPT to be reported to the Tax Office.

Problems that occur in E-SPT

Even though it is online-based and can facilitate every Taxpayer in its reporting, the Directorate General of Taxes will not stop to make a breakthrough in order to realize the era of effective and efficient taxation information technology to improve the existing tax administration system in Indonesia, but of course there will still be a shortage and problems that occur that cause problems with e-SPT after e-SPT is used, including:

1. Access internet network paths in Indonesia that are still not optimal.
2. Lack of socialization towards taxpayers, because there are some people who do not understand electronic reporting.
3. There are still taxpayers who report manually, because of the knowledge limit they know.

In the end this e-SPT is included as a new program so that there are still some shortcomings, both in the application and in the regulations. From the lack of

e-SPT, it can always be improved from time to time so that this system reaches the right target, namely the entire community associated with this system.

CONCLUSIONS AND SUGGESTIONS

Conclusions

1. System analysis and application procedures in reporting the VAT Period SPT at PT. Inkote Indonesia, has been done well and carried out in accordance with the regulations of the Directorate General of Taxes. Judging from the data obtained from the results of the VAT Period SPT report, PT.Inkote Indonesia has carried out its tax obligations with the correct procedures and is not late in payment or in reporting, although there is still a correction, but it can reduce the level of rectification of the VAT Period. In terms of performance efficiency seen from a comparison before the existence of e-invoices and the existence of e-invoices can streamline the time in the absence of a wet signature, enough with the electronic signature printed on the e-invoice display. In the VAT Period SPT reporting, manual calculation is no longer necessary because the e-invoice has calculated how much tax obligations must be paid, even though the VAT reconciliation calculation is still being done, because it aims to compare calculations according to e-invoices and according to VAT reconciliation.
2. Constraints that occur in the e-invoicing system in SPT reporting depend on the internet network, the server sometimes is not connected to the e-invoicing system so that it becomes obstructed, the more e-invoices issued will experience loading long enough, sometimes experiencing an error system that makes it fail on upon approval, although e-invoicing can provide convenience and effectiveness in reporting tax obligations, this e-invoicing system has a digital certification and every two years it must be updated and come to the Tax Office to renew the digital e-invoice certification, and may not be late updating even though it's late one day, because if it's too late or doesn't update the e-invoicing system, it can't process transactions into the e-invoicing system and can't use the e-invoicing system, before the Taxpayer updates the digital certification first.

Suggestion

1. Obstacles that occur in the application of the e-invoice system in reporting the VAT Period SPT, can be used as input for the Directorate General of Taxes to be able to improve and improve the taxation system again, so that there is an increase in the taxation system, things that need to be done by the Directorate General This tax can provide full socialization such as workshops to taxpayers in order to increase their knowledge, and can answer and handle from various obstacles and complaints experienced by taxpayers.
2. The Directorate General of Taxation is expected to be able to weigh and provide direction on the problems and obstacles that occur by the Taxpayer and can make input material to be able to develop the taxation system process and the Directorate General of Taxation can fix all the obstacles and weaknesses that occur in the e system - invoice with efforts to update the system regularly in order to make changes to the performance of the e-invoicing system.
3. The Directorate General of Taxes is expected to be able to provide taxation knowledge face to face, so that all Taxpayers can know all the new ways and systems issued by the Directorate General of Taxes, then the Taxpayers will understand how the actions and ways of handling the system.

The company is expected to improve the internet network system so that in the process of handling e-invoices can run well and does not hamper the process, and the company is expected to provide specialized knowledge in depth so that knowledge constraints in tax science cannot occur.

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