ABSTRAK

Penelitian ini bertujuan untuk mengetahui Penerapan Pajak Pertambahan Nilai di PT.Sasa Inti Surabaya dalam hal pelaporan, penyetoran dan perhitungan Pajak Pertambahan Nilai, pembuatan Faktur Pajak baik keluaran maupun masukan melalui e-Faktur dan perbandingan antara era sebelum dan sesudah e-Faktur bagi lingkup Pajak Pertambahan Nilai.

Jenis penelitian ini adalah penelitian kualitatif dengan metode deskriptif. Data yang digunakan dalam penelitian ini adalah Data Primer dan Sekunder. Data Primer berupa hasil wawancara dengan staff bagian pajak di perusahaan dan pengamatan langsung di bagian pajak , sedangkan data sekunder berupa dokumen-dokumen mengenai sejarah perusahaan dan struktur organisasi perusahaan.

Hasil dari penelitian ini adalah : (1) dalam hal pelaporan dan penyetoran Pajak Pertambahan Nilai, PT. Sasa Inti tidak pernah terlambat menyetor dan melaporkan Pajak Pertambahan Nilai, (2) dalam hal perhitungan Pajak Pertambahan Nilai, PT. Sasa Inti telah mengikuti aturan sesuai UU No. 42 tahun 2009 , (3) dalam pembuatan Faktur Pajak melalui e-Faktur masih terdapat banyak kendala yang harus diperbaiki pemerintah , dan (4) e-Faktur dianggap sebagai hasil pembetulan dari kekurangan yang ada di era sebelumnya yaitu e-SPT PPN.

Kata kunci: Pajak Pertambahan Nilai, Faktur Pajak , e-Faktur.

ABSTRACT

This research aimed to find out the implementation of Value-Added Tax of PT. Sasa Inti Surabaya on its reporting, paying, and tax counting, also on the making of tax invoice either the input or output from e-invoice and the comparison of before and after e-invoice of Value-Added Tax scope.

The research was descriptive-qualitative. While, the data were primary and secondary. Moreover, as primary data were taken from interview result of company Tax staffs with the direct observation within tax section, the secondary data were in the form of company history and organization structure documents.

The research result concluded as follows : (1) PT Sasa Inti, within its Value-Added tax reporting and paying was never late to implement their liabilities, (2) they, within Value-Added Tax counting, had followed the regulation based on UU number 42, 2009, (3) meanwhile, within its making of tax invoice through e-invoice, the government had some problems which needed to be solved, (4) e-invoice was considered as the result of re-evaluation of some lacks of previous technique namely e-SPT PPN.

***Keywords**: Value-Added Tax, Tax Invoice, e-Invoice*