ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana implementasi perencanaan Pajak Pertambahan Nilai, Mekanisme Pembuatan Surat Pemberitahuan Pajak Pertambahan Nilai, Kendala Pelaporan Surat Pemberitahuan Pajak Pertambahan Nilai pada PT. XYZ. Penelitian ini menggunakan penelitian deskriptif dengan menggunakan metode kualitatif. Teknik pengumpulan data menggunakan wawancara dan dokumentasi.

Hasil penelitian menunjukkan bahwa Implementasi Perencanaan Pajak Pertambahan Nilai menggunakan Metode *tax avoidance*, tidak mengalami masalah dan sesuai dengan Undang-Undang yang berlaku yang diterapkan pada bulan Desember 2018. Hasil lain dari penelitian perencanaan pajak Pajak Pertambahan Nilai menunjukan bahwa dari tahun 2016 Surat Pemberitahuan Pajak Pertambahan Nilai PT. XYZ setiap bulan Desember selalu timbul kurang bayar.

Sedangkan untuk hasil penelitian mengenai implementasi pembuatan Surat Pemberitahuan Pajak Pertambahan Nilai (PPN) dan pembuatan faktur pajak tidak mengalami masalah karena menggunakan Aplikasi E-Faktur yang secara prosedur sudah sesuai peraturan perundang-undangan yang berlaku. Sehingga implementasi pembuatan Surat Pemberitahuan Pajak Pertambahan Nilai PT. XYZ sudah benar dan sesui prosedur. Adapun kendala yang di hadapi oleh PT. XYZ yaitu sering terganggunya jariangan internet antara server Direktorat Jendral Pajak dengan Pengusaha Kena Pajak pada saat mengaktifkan uploder pada aplikasi e-faktur, sehingga harus merefresh jejaring internet terlebih dahulu. Kendala lainnya yaitu model pemberitahuan yang tidak sesuai jika aplikasi e-Faktur ingin update versi dan update sertifikat digital.

Kata **Kunci** : Implementasi Perencanaan Pajak, Mekanisme Pembuatan Surat Pemberitahuan Pajak Pertambahan Nilai, dan PPN.

ABSTRACT

This research aimed to find out the implementation of value added tax planning, mechanism of value added tax notification letter, reporting constraints on Value Added Tax of PT. XYZ. While, the research was quantitative-descriptive. Moreover, the data collection technique used interview and documentation.

The research result concluded the implementation of value added tax planning which used tax avoidance, did not have problem and had related to the existing regulations on December 2018. Furthermore, another result concluded value added tax planning showed since 2016 (on Decembers) mechanism of value added tax notification letter of PT. XYZ was always underpayments.

Meanwhile, the research result concluded there was no problem related to the implementation of mechanism of value added tax notification letter and reporting constraints on value added tax. It happened as it used e-invoicing which was accordance with existing regulations.Thefore, the implementation of Value added tax notification letter at PT. XYZ had run well and related to the procedure. However, there was problem which faced by PT. XYZ i.e. the frequent interruption of the internet interface between the server of the Directorate General of Taxes and the Taxable Entrepreneur. This happened as the company activated th users on the e-invoice application. As consequence, at first they should refresh the internet network. Another problem happened when th notification model was not appropriate as the e-Invoice application needed a version update and digital certificate update.

Keywords: Implementation of Tax Planning, Mechanism of Value Added Tax Notification Letter, Value Added Tax.