

ANALYSIS OF VAT TAX MANAGEMENT COLLECTED BY GOVERNMENT TREASURER: A CASE STUDY OF ONLINE MEDIA COMPANIES (PT XXX)

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ABSTRACT

Government Treasurers have an obligation to collect, deposit and report the collection of Value-Added Tax on transactions with Taxable Entrepreneurs partners, Taxable Entrepreneurs partners in this case study, namely PT XXX, has difficulty in obtaining proof of Value-Added Tax collection from government treasurers. This study aims to analyze what factors are causing PT XXX not to obtain proof of Value-Added Tax collection from government treasurer collectors and provide appropriate recommendations on how to obtain it. This study is different from previous studies that evaluated the management of Value-Added Tax credits and Article 22 Income Tax. This study is a qualitative study using case studies as a research design. Data collection was carried out by literature study and interviews using semi-structured interviews. The analysis techniques used by the author are content analysis of PT XXX's receivables data, analysis of interview data, and triangulation. The causes of PT XXX's difficulties in obtaining proof of Value-Added Tax collection were identified and grouped, then with Root Cause Analysis, the main factors causing the problem of difficulty in obtaining proof of Value-Added Tax collection from government treasurers were found. The findings of this study reveal an understanding of regulations as the main causal factor, therefore more complete and clear regulations are needed as well as the socialization of regulations from the tax authorities. Steps in tax management with planning, organizing, implementing, and controlling need to be taken to minimize the causes of problems and potential tax risks in the future.

KEYWORDS Keywords are written in English, 3–5 keywords or phrases



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INTRODUCTION

Taxes are one of the main sources of revenue for the Indonesian state, with statistics from the Ministry of Finance in 2023 showing that total tax revenues reached IDR 1,869.23 trillion, contributing 67.37% of total state revenue which reached IDR 2,774.3 trillion (Kavoya et al., 2018; Kemenkeu, 2023; Marbun & et al., 2012). This tax revenue comes from various types of taxes, including Income Tax (PPh) and Value Added Tax (VAT), where oil and gas and non-oil and gas income tax revenues make the largest contribution of IDR 1,061.23 trillion, experiencing a growth of 6.31% compared to 2022, while VAT contributes IDR 763.63 trillion with a growth of 11.06%. This growth was fueled by domestic economic stability and increased taxpayer compliance levels, supported by government surveillance activities, expanded data access, and increased tax sources from the global economy (Klikpajak, 2024, 2025; Simon, 2018). In addition, the government also provides various facilities and facilities, including tax incentives, to improve services to taxpayers, which includes faster settlement of restitution for individual taxpayers (Rahmat, 2023; Wahyuni, 2023).

This study focuses on PT XXX, an online media company whose main revenue comes from digital advertising, as digital ad spending in Indonesia shows significant growth. According to data from Statista, digital ad spending has grown by 70% in the last five years, Analysis of Vat Tax Management Collected By Government Treasurer: A Case Study of Online Media Companies (PT XXX)

while television media ad spending has only grown by 31%. Thus, PT XXX as the object of research has high relevance in the context of tax management, considering the importance of VAT collection carried out by Taxable Entrepreneurs (PKP), including government treasurers (STIAMI, 2024). Effective tax management is essential for PT XXX to improve tax compliance and avoid potential risks of future tax findings. With this background, this study aims to explore the aspects of tax management implemented by PT XXX in order to maximize its contribution to state revenue without sacrificing the interests of the company (Lin et al., 2020; OECD/EU, 2022; R., 2021; TaxFoundation, 2023).

PT XXX, as a Taxable Entrepreneur (PKP), faces challenges in collecting VAT collection receipts from the government treasurer. In 2022 and 2023, respectively, 8.96% and 28.17% of the total proof of VAT collection have not been collected, which results in PT XXX's receivables balance hanging and potentially becoming uncollectible (Alexopoulos et al., 2021; Tagliaferri et al., 2019; Zhang et al., 2020). This difficulty can lead to problems in tax audits, where if PT XXX cannot prove proof of VAT collection, the VAT that should be paid by the government treasurer must be paid by PT XXX itself. This study aims to analyze the causes of PT XXX's inability to obtain proof of VAT collection and recommend appropriate tax management for the collection. The focus of the research is on the management of government treasurer's VAT between 2021-2023, with the hope of providing solutions to avoid tax losses and risks for PT XXX and similar business units (IMF, 2019).

METHOD

This study uses a qualitative approach with a case study design to explore the application of tax management related to the evidence of VAT collection of Government Treasurers at PT XXX, relying on primary data obtained through interviews and secondary data from tax regulations. The data collection process begins with a preliminary interview to understand the issues faced, followed by semi-structured interviews with internal and external parties of the company, including tax and finance managers, as well as representatives from the Directorate General of Taxes (Table 1). In addition, a literature study was conducted to examine relevant tax regulations, and documents such as financial statements and tax invoices were collected as data support. Data analysis includes content analysis of receivables data and interview results transcribed and grouped by theme, while triangulation is used to verify the credibility of data from various sources. With this approach, the research aims to provide an in-depth understanding of the challenges and solutions in tax management at PT XXX.

Table 1. List of Interviewees

No.	Interviewee Code	Position
1	MP1	Tax Manager PT XXX
2	MP2	Tax Manager PT YYY
3	SK	Finance Supervisor PT XXX
4	KS	Head of Supervision and Consultation Section DJP
5	FP	Tax Auditor DJP
6	AR	Account Representative DJP

Source: Processed by the author

RESULTS AND DISCUSSION

Causative Factors

In accordance with the formulation of the problem, this study aims to find the main cause of evidence of VAT collection from the government treasurer that was not received by the partner PKP which in this case study occurred at PT XXX. In looking for the main factors, the author will describe the various causes that occur based on the data from the interviews. Based on the analysis of the results of interviews associated with the fishbone analysis model, the author identifies the categories of causes of problems in this study, namely:

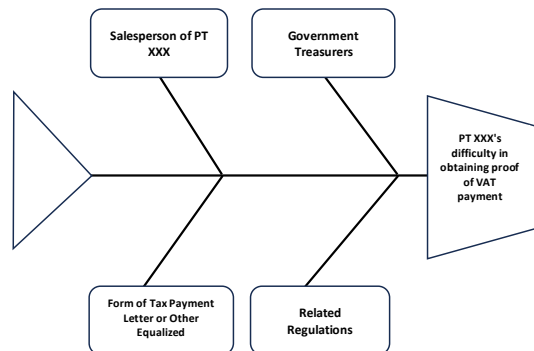


Figure 1 Fishbone Diagram

Source: Processed by the author

1. Officers and Administrators in Government Treasurers

Based on Law number 1 of 2004 concerning the State Treasury, in article 4 it is explained that the Power of Use of the Budget and the Treasurer of Revenue/Expenditure at the Ministry/Institution level is appointed by the Minister/Head of Institution, in article 5 it explains that the Governor, Regent, and Mayor as regional leaders determine the Power of Use of the Budget and the Treasurer of Revenue/Expenditure. In the implementation of his duties in the context of the implementation of bill payments that are a burden on the State Budget/Regional Budget, in accordance with articles 19 and 20 of Law number 1 of 2004, the treasurer has the obligation to check the completeness of the payment order issued by the budget user/budget user's proxies, conduct a correctness test on the calculation of bills charged to the State Budget/APBD listed in the payment order, check the availability of funds from the budget user/budget user's proxies, approving state expenditure on the disbursement of funds, and rejecting the expenditure of funds if the necessary requirements in the expenditure of funds are not met. Based on the results of the analysis of interviews with AR Supervisors and Tax Managers of PT XXX, several causative factors were found from the side of government officials or administrators.

The change of government treasurer officials or administrators is one of the factors that cause PT XXX to have difficulties in collecting VAT collection receipts, according to information from PT XXX for administrators who handle VAT collection receipts in at least 1 (one) year has changed people, and new administrators if there is still VAT collection receipts that have not been collected for the period that previously did not want to help while the old administrators could no longer be contacted or respond but for a long time and reasonably that they are no longer in that part or have changed duties to another part.

SK: "... So that's me this year, I've already met this person, now in half a year he said Mba I don't hold this area anymore, it means I don't hold this part anymore... Then I asked for the number that held the old one, it must be difficult to respond or not be replied to, it's hard anymore..."

The change of administrator is difficult for PT XXX because there is no sustainability or process of handing over duties and responsibilities, because the administrator will be responsible according to the period he is on duty and does not help for work outside the period he is on duty.

SK: "... because the PIC that has been changed continues to get a new PIC, only the new PIC does not want to help because it is not in the period he was assigned, there is a PIC who in 2024 will smoothly pay and deposit proof of VAT collection, but on the proof of VAT collection in 2023 that we have not received, he does not want to know..."

In addition to the treasurer or administrator who changes, understanding of tax regulations is one of the factors causing difficulties for PT XXX in collecting VAT collection proof because the administrator does not seem to care and does not want to know about the request from PT XXX.

SK: "... from the collector's side did not give the VAT SSP but only gave proof of withholding income tax article 23, he reasoned that it was because they paid the VAT so he didn't want to give it, yes because he thought it was his name which had nothing to do with us, right, so how do we explain it so that we can ask for the VAT SSP..."

2. Salesperson of PT XXX

In the process of collecting receivables following the proof of withholding income tax article 23 and proof of VAT collection, PT XXX uses its salespeople in the collection process, the appointed salespeople are salespeople whose responsibility for sales in the government sector, so those who have and often interact with the government treasurer or his administrator. Tax invoices and invoices are prepared by the advertising front office (FO) admin department which is then verified in the Finance Department before being sent to government clients through salespeople.

Salespeople are used by PT XXX to make special billing for government clients while non-government clients, billing is done by the billing department in the corporate because the clients for advertising collection are advertising agencies that are also clients of other media companies under the same corporation as PT XXX.

In the process of billing to the government, it often happens to salespeople who are still new who do not understand the billing process thoroughly because they think that if the client has made a payment, the billing process is complete even though there are documents that must also be requested from the government client for the process of completing collections or receivables.

SK: "... Sometimes there are new sales, he doesn't know that the government pays it, it's also deducted from the income tax, he thinks that if my invoice, oh this is my client, it turns out that there must be an SSP, there must be proof of deduction again, right. Now we explain that if it turns out that there is less VAT and income tax, it turns out that he only asks for proof

of income tax deduction, it seems like a bit of a long time, especially if it is for new sales that you don't understand..."

PT XXX records revenue to the government, with the following journal:

Example with an income value of Rp. 20,000,000

(D) Receivables	22.200.000
(K) Income	20.000.000
(K) VAT-Output	2,200,000

So the government client will pay IDR 19,600,000 (IDR 22,200,000-IDR 2,200,000-IDR 400,000), the remaining IDR 2,200,000 on VAT in the form of proof of VAT collection paid and IDR 400,000 on article 23 income tax of 2% from advertising services.

If the new government client pays IDR 19,600,000, then there will still be outstanding receivables of IDR 2,600,000 which will be processed if PT XXX has received proof of VAT collection and proof of withholding income tax article 23.

3. Related Regulations

Deep applicable laws and regulations related to the collection of VAT by the government treasurer which can be seen in PMK 59 of 2022, the author analyzed the PMK and did not find an obligation for the government treasurer to submit proof of VAT collection to the partner PKP, the government treasurer is only obliged to collect VAT then deposit the VAT into the state treasury and report it, so that there are cases where VAT collectors are reluctant to give and tend not to care about requests from partner PKPs. From the PKP side, partners also actually think that if they issue tax invoices with invoice code 020, then the obligation to deposit is on the side of the government treasurer as a VAT collector.

MP1: "... When we issue the tax invoice code 02, we are always asked for the tax invoice, actually it has become the treasurer's burden, no longer the tax person asks where is the SSP, which is it, it's a bit funny, right..."

MP2: "... If according to the taxpayer like us, Mas, then when we issue a tax invoice with 02 and 03, it is to the collector, both the treasurer and the SOE, that it is stated that the collector is the collector that in accordance with the rules..."

Based on the results of the analysis of the content of tax regulations and the analysis of the interview results, first the author concludes that there is no obligation for VAT collectors to provide proof of the levy to the partner PKP, but on the taxpayer's side, proof of VAT collection is very necessary as proof that the creation of tax invoices with invoice codes 020 or 030 in existence really exists, especially to answer SP2DK confirmation and corrections in tax audits. Second, there is a difference in understanding of the regulations between taxpayers and the DGT, therefore resulting in disputes that reach the appeal process in the tax court.

4. Form of Tax Payment Letter or Other Equalized Administrative Means

In the attachment to PMK 59 of 2022, point VIII letter A number 7 states that "Government Agencies deposit VAT or VAT and PPnBM that have been collected into the state treasury using tax payment letters or other administrative means which are equated with tax payment letters on behalf of Government Agencies". Prior to PMK 59 of 2022, namely in PMK 231 of 2019 in the attachment to point VIII letter A number 7 it was stated "Government

Agencies deposit VAT or VAT and PPnBM that have been collected into the state treasury". The difference is that in the latest rules on SSP or proof of VAT collection made on behalf of government agencies as the previous collector, SSP or proof of VAT collection is made in the name of the partner PKP.

Evidence of VAT collection received by PT XXX is in various forms, some are in the form of Proof of State Revenue (BPN), Payment Order (SPM) or Fund Disbursement Order (SP2D). In addition to its various forms, for NTPN because based on the rules the name in BPN is the name of the government treasurer and the value of the deposit in the form of a total is not per invoice or per partner PKP, PT XXX has difficulty identifying which tax invoices have been deposited by the government treasurer.

SK: "... If the form of VAT collection proof that we receive is in the form of Proof of State Revenue, there is an NTPN, then there is a form of SPM deduction monitoring form, there is also an SP2D form... If the collector usually pays with the NTPN, it's easy, so we can access the NTPN number at the dgt, but on which tax invoice is it, it's really difficult, he can get a lot of taxpayers, can PKP, the opponent is not just us..."

Root Cause Identification

Root cause identification is carried out after the author identifies the causative factors, the following are the results of the identification of causative factors:

Table 2. Causal Factors

Category	Category	Causal Factors
Man	Government Treasurer Officials or Administrators	Change of Government Treasurer Officials or Administrators
		Understanding of Tax Regulations
	Salesperson of PT XXX	Understanding of PT XXX Salesperson in Billing
Method	Related Regulations	Understanding of related regulations
Material	Form of Tax Payment Letter or Other Equalized Administrative Means	There are several forms of proof of VAT payment

Source: Processed by the author

From these causal factors, the author will analyze both content analysis and thematic analysis of the interview results to find the root cause of the existing problem.

1. Change of Government Treasurer Officials or Administrators

The policy of replacing government treasurer officials or administrators is the authority of the institution/regional leadership. However, the authority must also pay attention to how the appointed person can carry out or carry out the responsibility or not. The difficulty experienced by PT XXX in collecting VAT collection receipts is due to the relatively fast frequency of administrator changes because in 1 (one) year there has been a change. The change will not be a problem if it is accompanied by a good job handover process because of the case that occurs, the old person is reluctant to respond to his job that he previously held because the person concerned has been transferred to another part while the new person will also not take care of the unfinished work of the previous administrator and focus on the period from which

he was assigned to that section. From these problems, the author sees the root cause of the problem of changing government treasurer officials or administrators is due to the absence of clear policies or procedures in the process of handing over jobs in the change of treasurers or administrators, so that because there is no handover process, the treasurer or administrator does not care about the work that he did not do in the past and on the other hand the old administrator hoping for a successor who will complete the unfinished work.

2. Understanding of Tax Regulations

The treasurer's understanding of tax regulations is one of the factors causing PT XXX's problems in collecting VAT collection evidence. The treasurer feels that they have no obligation to provide proof of VAT collection to PT XXX because in the VAT collection receipt, the name of the depositing taxpayer is the treasurer. while PT XXX as a partner PKP requires proof of VAT collection as the basis for payment of receivables worth VAT from the tax invoice issued to the treasurer. In addition, the proof of VAT collection is a document that is used as the basis by PT XXX when there is confirmation or questions from the tax auditor in proving the deposit of the tax invoice with 020 or 030.

The root cause of this problem is the problem of socialization of applicable tax regulations related to VAT collection evidence, because the author sees in PP 59 of 2022 related to VAT collection evidence that there is indeed no obligation on the treasurer to provide proof of VAT collection to partner PKPs. Harjowiryo (2020) conducted an analysis of the influence of tax knowledge on the tax compliance of government treasurers which resulted in a significant positive influence of tax knowledge on the tax compliance of government treasurers, which means that if the government treasurer has high tax knowledge, the government treasurer will tend to be compliant compared to if the government treasurer's tax knowledge is low".

3. Understanding of PT XXX Salesperson in Billing

PT XXX uses its salespeople to make bills to clients of government agencies/institutions, because of the effectiveness because the salespeople often interact directly with government clients in addition to efficiency reasons to recruit collection personnel to do billing. The root cause of salespeople's understanding of billing is due to the lack of socialization to salespeople regarding the collection mechanism that should be carried out, for example, related to what documents must be billed to the treasurer, the impact for salespeople who are still relatively new does not collect VAT collection documents or withholding income tax deduction documents article 23.

4. Related Regulations

PMK 59 of 2022 regulates the collection of VAT carried out by the government treasurer, regulations are the cause of disputes between taxpayers and the DGT. Article 16 of PMK 59 of 2022 regulates the obligation of government agencies to collect, deposit, and report VAT payable on the delivery of goods/services by PKP government partners. Based on these rules, PT XXX assumes that the obligation to deposit VAT for submission to the government treasurer is with the government treasurer as a VAT collector but in practice in the SP2DK received by PT XXX in 2023 for the 2019 tax year, PT XXX is confirmed because there is a shortfall in VAT payment on the Tax Invoice with code 02/03.

The root cause of the problem of related regulations is due to a difference in understanding of the regulations between taxpayers, in this case PT XXX and the DGT. PT

XXX argued that what should be confirmed regarding the shortfall in VAT payments should be from the government treasurer as a VAT collector. The difference in understanding of this regulation becomes a dispute between the taxpayer and the DGT, as in the appeal dispute stated in the tax court decision 09987/PP/M.I/16/2007, in the decision the tax court panel granted the appeal of PT ABC Tbk as the appellant in the amount of Rp. 3,025,726,472.00 because the tax court panel is of the opinion that the obligation to collect, report, and pay VAT lies with the parties transacting with PT ABC Tbk, namely the entities that have been appointed as a VAT collector.

A different thing experienced by PT YYY when facing an examination that continued to the objection process for the correction of the proof of VAT collection that had not been paid, the correction required PT YYY to prove that upon submission to the VAT collector there was proof of VAT collection, in the objection process, the objection reviewer also asked PT YYY to prove with proof of VAT collection because otherwise the transaction would still be corrected to a submission that must be collected by itself by PT YYY.

MP2: "Previously, with our objections, we were a little optimistic hoping that if it then entered the Regional Office, it would be different with the results because we have also brought a rule that we think is that we understand that the responsibility for the wapu itself is on the wapu itself, now once we enter the objection to the Regional Office, it turns out that there are some that are then still rejected once Mas is accepted, some are rejected, so the position that is accepted is the one that we then remain must be able to show for the SSP, but then those who are considered to still have no SSP, finally they still follow the examiner's findings from the examination of the examiner".

5. Form of Tax Payment Letter or Other Equalized Administrative Means

The root cause of the problem related to the form of VAT collection proof for one BPN that has 1 (one) NTPN but is for payment to several partner PKPs is due to the in orderly administration of the government treasurer in collecting, depositing, and reporting the VAT that is carried out. Based on the results of an interview with the DGT Account Representative who handles government treasurer taxpayers, the cause of BPN which has 1 (one) NTPN but is on payments to several partner PKPs is due to the number of routine transactions carried out by the treasurer or there is a possibility that it will occur because the transaction is carried out using inventory money. The DGT has continued to socialize to the government treasurer so that VAT collection and deposit transactions are made per transaction so that administration is better and if requested by the partner PKP, the government treasurer can provide BPN according to the transaction with the partner PKP.

Another form of proof of VAT collection received by PT XXX is in the form of a Fund Disbursement Order (SP2D), from the documents that have been received by the author, the SP2D document is made per transaction per PKP and there is a separation of tax deduction accounts for article 23 income tax and VAT. However, not all government treasurers can provide SP2D because it is a form of internal document issued by the State Treasury Service Office (KPPN) on a payment order (SPM) issued by the government treasurer. This SP2D document is based on the results of an interview analysis with a functional DGT auditor, SP2D cannot be viewed or accessed in the DGT system so that when conducting an audit of the partner PKP, the auditor will confirm it to the partner PKP. According to the author, another

root problem of the form of VAT collection proof documents is the lack of an integrated system for transactions carried out through KPPN with the state revenue system at the DGT.

Based on the description of root cause identification above, table 2 explains each root cause of the existing causal factors.

Table 3. Root Cause Identification

Category	Causal Factors	Root Cause
Government Treasurer Officials or Administrators	Change of Government Treasurer Officials or Administrators Understanding of Tax Regulations	Understanding of regulations
Salesperson of PT XXX	Understanding of PT XXX Salesperson in Billing	No system integration yet
Related Regulations	Understanding of related regulations	Understanding of regulations
Form of Tax Payment Letter or Other Equalized Administrative Means	There are several forms of proof of VAT payment	Understanding of regulations

Source: Processed by the author

Root Cause Elimination

Root Cause Elimination is a step taken by the author in order to eliminate the root cause that occurs so that the problem that occurs can be solved or does not occur again in the future. In the case faced by PT XXX, there needs to be efforts involving PT XXX, the government treasurer, and the DGT. In determining steps and efforts to eliminate the root cause, the author conducts content analysis and thematic analysis based on the results of interviews with respondents.

Table 3 explains the steps that can be taken in order to minimize and avoid the occurrence of problems faced by PT XXX in the collection of VAT collection receipts.

Table 4. Identification of Root Cause Elimination

Root Cause	Root Cause Elimination
Understanding of regulations and procedures	Appointment of treasurers and administrators who already have certified state treasurer certificates
	Clear and detailed regulations regarding the obligations of government treasurers as VAT collectors
	Socialization from the Directorate General of Taxes as a regulator regarding tax obligations to government treasurers
	Tax Socialization from PT XXX to parties who collect from government treasurers
There is no system integration yet	An integrated system between transactions at DJP and at KPPN

Source: Processed by the author

1. Understanding of Rules and Procedures

In order to minimize root causes related to understanding regulations and procedures, the role of taxpayers, government treasurers and DGT is needed. From the treasurer's side, it is necessary for the leadership of the institution to appoint a government treasurer, namely the

appointment of a treasurer who already has the required treasurer certification. Harjowiryono (2020) in his journal showed that there is a significant positive influence of treasurer certification on the tax compliance of government treasurers, so that in his findings it shows that treasurers who have certification will tend to be more compliant when compared to those who do not have treasurer certification. The appointment of a certified treasurer must also be supported by internal procedures within the institution related to duties and responsibilities at the time of the change of treasurer which is necessary for the handover process so that if there is still work that has not been completed by the old treasurer, it can be continued by the new treasurer, because based on the interview with the billing department of PT XXX the change of treasurer causes the new treasurer to be reluctant to help related to the work that the old treasurer was supposed to complete.

From the DGT's side as a regulator of tax regulations, there is a need for clear and more detailed regulations so that there is no different understanding by those who read the regulations. In PMK 59 of 2022, the obligation to collect VAT on transactions submitted from partner PKPs to government agencies is the obligation of government agencies as VAT collectors, and proof of VAT payments from government agencies is made on behalf of government agencies, either using tax payment letters or other administrative means that are equated with tax payment letters. For the SSP made on behalf of a government agency in accordance with an interview with the collection department of PT XXX, there was a treasurer who refused to provide the SSP because the name of the depositor was the government treasurer while in fact the depositor funds were funds belonging to the partner PKP deposited by the treasurer. In addition to regulations, it is necessary to carry out socialization carried out by the DGT regarding existing regulations to the treasurer related to the obligation to collect VAT so that the process of administration, deposit, and tax reporting by the treasurer can be even better so that it can increase compliance which can ultimately have an impact on increasing state revenue.

From the taxpayer side, in this case, PT XXX must also know the applicable tax regulations related to transactions with the treasurer, internal procedures in government institutions in the payment process to partner PKPs. Socialization of these regulations and procedures must also be carried out by PT XXX to salespeople who collect so that there are no errors in the collection process to the treasurer and minimize the problem of difficulty in collecting VAT collection evidence. Errors in the collection process can result in the collection process will be longer, for example, if there are documents that have not been attached, PT XXX must return to the treasurer to provide the documents that have not been completed, and it will be a problem if there is a change of government treasurer. In addition, there is also a need for more frequent coordination in the form of internal meetings between the billing department and the sales department, especially related to transactions with government agencies, because for discussions related to billing to the government treasurer that currently occurs, coordination or meetings are only carried out once 1 (one) month, therefore with faster coordination it is hoped that the billing process can also run faster and the problems that occur can be known and completed faster.

2. Lack of System Integration

The need for system integration related to VAT deposit transactions by collectors that can be accessed by the government treasurer, DGT and PT XXX is expected to minimize the problems faced by PT XXX in collecting VAT collection proofs. With this system, it is hoped that PT XXX will no longer be a problem in confirmation or inspection if it cannot show proof of VAT collection from the government treasurer, especially in the form of SP2D because the DGT, in this case the functional tax auditor can directly verify VAT payment data on tax invoices to government agencies with invoice code 02/03 issued by partner PKP.

In 2025, the DGT will launch the Tax Administration Core System (SIAP) which is an update of the tax administration system in order to achieve transparent, effective, efficient, accountable and flexible tax administration. SIAP is expected to become a more user-friendly, efficient, and modern tax system for both taxpayers and tax authorities. Harjowiryo (2020) in his journal showed that there is a significant positive influence of the ease of tax application on the tax compliance of government treasurers, the existence of an integrated online system based on technology that focuses on user experience and user friendliness is expected to provide convenience for tax stakeholders so that it can encourage tax compliance.

The author observed the effects contained in the SIAP PT XXX application, there are several service delivery transactions carried out by PT XXX to VAT collectors of government agencies, in the effect of the SIAP application it can be seen whether the VAT collector has reported the tax invoice from PT XXX in the Collector's Periodic VAT Return, from the application it can be seen that only 25% of the invoice reported by the collector in his VAT Period Return, The remaining 75% of invoices have not been reported by the VAT collector of government agencies.

In order to minimize the problem of VAT collection evidence that is not obtained by PT XXX, at this time it has been assisted by the existence of SIAP, PT XXX can see in its coretax account whether the invoice it issued has been reported by the treasurer as a collector or not, if it has been reported by the collector, it can be ensured that the VAT deposit on the invoice has been made by the collector, Meanwhile, if it has not been reported, there are 2 (two) conditions that can occur. First, the treasurer has made a deposit but the deposit document has not been connected to SIAP so it cannot be a reported tax return because according to the author's knowledge, if the taxpayer has made a deposit, the tax return will automatically be reported in the coretax account. Second, the treasurer has not made a deposit on the invoice issued by PT XXX. The convenience provided by SIAP according to the author also needs to be followed by socialization and assistance from the DGT so that SIAP users can use the system in accordance with applicable provisions and regulations and also to achieve the goals of SIAP itself, namely transparent, effective, efficient, accountable and flexible tax administration.

Tax Management Recommendations for PT XXX

The Company conducts tax management in its operational activities in order to achieve effective and efficient tax management. To minimize the problem of VAT collection evidence from the government treasurer that PT XXX cannot obtain, here are recommendations that can be made by PT XXX.

a. Planning

The function of planning is to minimize the burden or risk of tax that will arise in the future by using applicable regulations as a basis for formulating strategies. Tax planning that can be carried out by PT XXX in the problem of proof of VAT payments is to identify the transactions that will be carried out whether the transactions are subject to VAT, not subject to VAT, or exempt from VAT. After that, the identification of the client who made the transaction is carried out, whether the client is a client who has the status of a VAT collector or not. Regarding the issuance of tax invoices, it is also ensured that it is in accordance with the period of service delivery and recording of income or in accordance with the receipt of money if the transaction is a down payment transaction. In the XXX tax invoice list, there are several invoices that are replacement invoices and invoices that must be canceled, therefore planning is carried out to avoid formal errors in making tax invoices that result in an ineffective collection process.

b. Organization

The function of organization is to align the resources in the organization with a clear organizational structure in managing taxes. Tax organization can be carried out by PT XXX by compiling a clear workflow and function between the sales department, finance department, and tax department in order to resolve problems related to this research. Based on information from the financial supervisor, meetings between the sales department and the finance department in order to complete the collection including proof of VAT payments from the government treasurer are scheduled monthly, but meetings cannot be held every month. Therefore, the financial supervisor will only send a list of receivables from the treasurer that have not been paid to the sales department without discussing the steps to be taken.

c. Actuating

The implementation stage related to the problem of proof of VAT payments collected by the government treasurer faced by PT XXX occurs in the collection cycle, PT XXX as a partner PKP has the right to receive proof of VAT payments. Recommended activities that can be carried out are to ensure that tax invoices are made based on media orders approved by government agencies, ensure that tax invoices meet the formal and material aspects of taxation, then PT XXX can also complete other requirements according to the provisions of government agencies when sending bills in the form of invoices and tax invoices. In the collection process, PT XXX assigns sales personnel to collect, before collecting, it must be ensured that the sales personnel understand the procedures set by the government agency and know the documents that need to be requested when collecting and know the impact of uncollected documents that must be requested.

d. Controlling

Tax management is carried out to minimize the occurrence of tax burdens, in practice tax management is carried out by companies to avoid material/significant tax findings when an audit is carried out/there is a confirmation letter from the DGT as the tax authority in Indonesia. If PT XXX faces a tax audit and its tax findings are related to the problem of proof of VAT payments from the government treasurer that was not obtained, according to the FGD with the tax auditor, PT XXX can take steps to prove it by showing complete transaction documents with government agencies which can be in the form of contracts, invoices, tax invoices,

minutes, and other documents that can be used as supporting documents. In addition, PT XXX can also provide evidence by showing the value of payments made by the government treasurer with evidence through bank statements. To support the smoothness and evidence in the examination process, it is very important for PT XXX to document and store documents related to transactions, the expiration of tax collection is 5 (five) tax years, so document storage is carried out for a minimum of 5 (five) years after the year the transaction occurred.

CONCLUSION

This study aims to analyze the main causes of PT XXX's inability to obtain evidence of VAT collection from the government treasurer and provide recommendations to minimize the problem, conducted in the online media company PT XXX with a qualitative approach and case study design that adopts a problem diagnosis strategy. The data used included documentation and transcripts of interviews with three sources, namely two tax managers from PT XXX and PT YYY and one financial supervisor, as well as a Focus Group Discussion (FGD) with representatives from the Directorate General of Taxes. The Root Cause Analysis (RCA) technique was applied to identify the root of the problem, which revealed two main causes: first, a difference in understanding of regulations and procedures that led to different interpretations between PT XXX and the government treasurer, where the treasurer assumed no obligation to provide proof of VAT deposits; second, the absence of system integration which results in the diversity of forms of VAT payment proof, such as proof of state revenue and SP2D, which makes it difficult for partner MCOs to obtain the necessary documents. To overcome this problem, PT XXX tax management is advised to issue invoices according to the provisions, conduct proper collections, select personnel who understand billing procedures, and ensure completeness and adequate document storage to support proof during tax audits.

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