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## THE ANALYSIS OF e-INVOICE IMPLEMENTATION IN INPUT TAX CONTROL

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### ABSTRACT

*The purpose of analyzing the application of e-invoice in controlling tax credit input of PT. TT Metals Indonesia, the obstacles that occur and how to overcome the obstacles in the implementation of Electronic Tax Invoice in control in an effort to prevent the issuance of fictitious tax invoices. Research method uses qualitative research with descriptive analysis. The result of this study is the positive impact of the implementation of the electronic tax, this is evidenced by the decrease in the percentage of tax in 2013 by 0.92% to 0.05% in 2015. This percentage indicates a decrease in losses due to tax corrections before and after the application of e-invoices. In addition, prevent the issuance of fictitious tax invoices made by the taxpayer. The obstacles that arise during the application of Electronic Tax Invoices are reliance on an internet network system and connection, the level of capability and negligence of Taxable Entrepreneurs and computer facilities of taxable entrepreneurs, while alternative ways to overcome the constraints that arise during the application of Electronic Tax Invoices are through improving the quality of the information system network, and appealing to taxable entrepreneurs to update or update the computer.*

**Keywords:** E-Invoice implementation, Fictitious Tax Invoice, Input Tax Credit Control

### ABSTRAK

Tujuan untuk menganalisis penerapan aplikasi e-faktur dalam pengendalian pengkreditan pajak masukan PT. TT Metals Indonesia, Kendala yang terjadi serta cara mengatasi kendala dalam implementasi Faktur Pajak Elektronik dalam pengendalian sebagai upaya mencegah penerbitan faktur pajak fiktif. Metode Penelitian ini menggunakan jenis penelitian kualitatif dengan analisis deskriptif. Hasil dari penelitian ini adalah adanya dampak positif dari penerapan pajak elektronik, hal ini dibuktikan dari penurunan persentase pajak pada tahun 2013 sebesar 0.92% menjadi 0.05% pada tahun 2015. Persentase ini menunjukkan adanya penurunan kerugian akibat koreksi pajak sebelum dan sesudah penerapan aplikasi e-faktur. Selain itu, mencegah penerbitan faktur pajak fiktif yang dilakukan oleh wajib pajak. Kendala yang muncul selama penerapan Faktur Pajak Elektronik adalah ketergantungan pada sistem serta koneksi jaringan internet, tingkat kemampuan dan kelalaian Pengusaha Kena Pajak dan fasilitas komputer Pengusaha Kena Pajak yang kurang memadai, sedangkan alternatif cara untuk mengatasi kendala yang muncul selama penerapan Faktur Pajak Elektronik adalah melalui peningkatan kualitas jaringan sistem informasi, dan menghimbau kepada Pengusaha Kena Pajak untuk memperbarui atau melakukan update computer.

**Kata Kunci:** Penerapan e-Faktur, Faktur Pajak Fiktif, Pengendalian Pengkreditan Pajak



## Introduction

For our State, the tax is a primary and a strategic source of income or it can be a government instrument used for common interest. With the existence of tax, the government can carry out development, government activities, and encourage economic growth, as well as improve the welfare of the community as a business of equitable development.

According to the data from the Directorate General of Taxes from 2008 to 2013, there were 100 cases of fictitious tax invoices, which caused losses to the State up to IDR 1.5 trillion. It means 50 percent of tax evasion cases with fictitious tax invoices happened at that time. Therefore, the Directorate General of Taxes initiated a Special Task Force related to the circulation of fictitious tax invoices.

To overcome the occurrence of fictitious tax invoices, in 2013 the Directorate General of Taxes made an E-Tax Invoice (E-Invoice) which was an electronic application determined and/or provided by the Directorate General of Taxes used to make Tax Invoices as well as Periodic Tax Return of Value Added Tax as referred to in PER 16 / PJ / 2014. The data of Directorate General of Taxes from 2009 to 2013 depicted the increasing number of the State revenues (from VAT and Luxury Sales Tax (LST) in 2009) from IDR 193.07 trillion to IDR 384.72 trillion in 2013. This was a very good point regarding VAT enterprise awareness in carrying out tax obligations, especially VAT. PT TT Metals Indonesia has been a VAT enterprise since April 11, 2012. PT TT Metals Indonesia is engaged in the Steel Milling Industry with Business Field Classification of 27102. Corporate tax obligations are included in Article 21 on Income Tax, Article 23/26 on Income Tax, Article 4 (2) on Income Tax, and Article 25 on Income Tax and Article 29 on Income Tax and Value Added Tax (VAT). According to the Tax Regulations, trade activities that produce value-added are subject to Value Added Tax (Ditjen Pajak, 2007).

Based on the Letter of notification report of Periodic Tax Return of Value Added Tax from January 2013 to December 2016 the submission of Taxable Goods was IDR 645,396,631,789 and Input Tax Credit was IDR 577,665,930,515. The number can be seen in the table below.

Based on the description above, the author is interested in conducting in-depth research on the implementation of e-Invoice especially regarding its relationship with Input Tax Credit Control and intention to put it into a thesis entitled: "The Analysis of e-Invoice Implementation in Input Tax Credit Control" (Case Study at PT TT Metals Indonesia).

## Tax

According to (Mardiasmo, 2016) tax is people's contribution to the State treasury based on the law (which implemented) without expecting consideration (*quid pro quo*). The taxation of capital revenues, which include corporate bond interest income, is examined by many theories, whose authors chose the different sections of perception. While ones optimize the state revenue collected by picking different tax rates, others add a measure of time for measuring the taxpayer welfare. There is also a view of capital taxation differences in open and closed economies as well as geographically. However, earliest debates are noticed on labor, capital and consumption taxation allocation submitted and used to pay expenses (Ieva Astrauskaitė, 2016).

### Value Added Tax (VAT)

VAT is an indirect tax whose payment burden transferred to another party. Because it is indirect; even if the paying party is the seller, the VAT is paid by the buyer and even the final insurer can reach the last consumer, according to (Sakti, 2016)

### Tax Invoice

According to (Sakti, 2016), tax invoice as referred to in Article 1 point 23 regarding Value Added Tax Act, is a proof of Tax Collection made by a VAT enterprise who submits taxable goods or deliver taxable services (JKP).

### E-Invoice

Article 1 concerning the Regulation of the Directorate General of Taxes Number PER-16 / PJ / 2014 dated June 20, 2014, defines Electronic Tax Invoice as e-Invoice. Electronic Tax Invoice is made through an application or electronic system determined from/provided by the Directorate General of Taxes, in UntungSukardji (2015: 351).

### Input Tax

Input Tax is the Value Added Tax that should be paid by the VAT enterprise for the acquisition of Taxable Goods and/or acquisition of Taxable Services and/or the use of Taxable Services from outside the regional Customs and/or importing Taxable Goods, according to Mardiasmo (2011: 294)..

### Tax Accounting

Tax accounting according to (Thakur & Natale, 2013) Accounting which provides information for stakeholders in the company through a process of identifying stakeholders, evaluating stakeholder needs, designing accounting information systems to meet stakeholder needs, assessing stakeholder needs, recording economic activities and

events in the company, as well as preparing of accounting reports for stakeholders. Tax accounting comes from two words namely accounting and tax. Accounting is a process of recording, classifying, summarizing a financial transaction and ending with a financial statement. Whereas Taxes are compulsory contributions or levies collected by the government from the public (Taxpayers) to cover the State's routine expenses and development costs without remuneration that can be shown directly (Anouar, 2017).

### **Method**

The type of this research study is qualitative research by trying to carry out descriptive data written in the form of reports or descriptions. The aim of this research study is to explain, summarize various conditions to obtain knowledge about the implementation of e-invoice in the Input Tax Credit Control at PT TT Metals Indonesia. In general, descriptive research does not require a hypothesis. Therefore, this research study does not need to use a hypothesis. The research study was conducted at PT TT Metals Indonesia located at Jalan Permata Raya, Sukaluyu, Telukjambe Timur, Karawang Regency, West Java (41361).

The data used in this research study are secondary and primary data obtained from the company in the form of organizational structure and business activities of the company as well as Periodic Tax Return (SPT) and Tax Payment Slip (SSP) during that moment. The primary sources are data sources that directly provide data to the data collectors, and secondary sources are those that do not directly provide data to the data collectors (Arikunto, 2014). Data collection techniques are carried out with interviews. population data is interviewed to all employees and officials, while the research sample by interviewing officials directly related to the research object. Furthermore, in terms of ways of collecting data, Collecting data will be processed by conducting interview, observation, documentation, and combination of those actions. In addition, the validity test used credibility test, transferability test, dependability test, and objectivity test(Sugiyono, 2016).

### **Result and Discussion**

The control of e-invoice has great contribution in reducing the input tax correction because the point that becomes a correction is usually the taxable assets issued by a "naughty" supplier who issues tax invoices but does not report Periodic Tax Return of Value Added Tax. There are also suppliers who provide the tax invoice even though the company has not been a PKP (VAT enterprise). This can be annulled by the e-invoice system because the supplier that issues the Tax Invoice for the e-invoice system must have validated the Tax Invoice as well as conducted the activity or been registered as PKP (VAT enterprise)

before getting the access to the e-invoice application. If the company reports the Periodic Tax Return of Value Added Tax but the counterparty does not report it, then the subject must pay 2-fold or 100% from Tax Invoice applied.

When the counterparty does not report the Tax Invoice, the company will send the invoice to the counterparty with the same value as unreported Tax Invoice. For the counterparty who does not report the Tax Invoice will face the administrative sanction of 2% from the DPP (Tax Base) and shall pay the bill from the company."tax planning on VAT input and VAT output in an effort to improve the efficiency of the company's cash flow "(Laborda & Pena, 2018). It uses the same method that is qualitative descriptive. Periodic Tax Return of Value Added Tax 1111 and Tax Invoice are included in Input Tax Credit. The differences in the calculation of output VAT and input VAT known are on the Tax Due of the VAT in the Periodic Tax Return of Value Added Tax. The researcher only analyzes the results of the correction of e-invoice (Electronic Tax Invoice) implementation to minimize the issuance of fictitious Tax Invoices made by VAT enterprises. The equation to analyze barriers to implement E-Tax Invoice, as well as analyzing the number of fictitious Tax Invoice after implementation of E-Tax Invoice has a difference in the object of the research study(Palupi & Darwanto, 2017). The researcher only focuses on Analyzing the correction results of the e-invoice (Electronic Tax Invoice) implementation to minimize the issuance of fictitious Tax Invoice conducted by VAT enterprise.(Susilo & Dewantara, 2016)mention, "Fictitious Tax Invoice is the tax invoice issued not in accordance with the actual transaction or the tax invoice issued by entrepreneurs who have not been confirmed as VAT enterprise.

**Table 1. Percentage Before E-Invoice implementation in 2013 at PT TT Metals Indonesia**

Total of Input Tax	Total of Tax Losses Due to Correction	Percentage
119,960,436,219	IDR 1,098,883,272.00	0.92%

**Table 2. Percentage After e-Invoice implementation in 2015 at PT TT Metals Indonesia**

Total of Input Tax	Total of Tax Losses Due to Correction	Percentage
139,959,484,318	IDR 66,500,208.00	0.05%

The prevention of fictitious Tax Invoice through the implementation of Electronic Tax Invoice has significant results. Before implementing Electronic Tax Invoice, there were 20 problematic users of the Tax Invoice and after the implementation of the Electronic Tax Invoice, there were no cases of fictitious Tax Invoice (Source: Section Accounting & Tax Officer May 2018). The result of the prevention of fictitious Tax Invoice through the implementation of the Electronic Tax Invoice at PT TT Metals Indonesia is a proof of

successreformation in the administrative system of Value Added Tax. The relevant study is a research study conducted by (Lintang & Pusung, 2017) with entitled "The Analysis of the Implementation of Tax E-Invoice as an Attempt to Improve Compliance with VAT enterprise for reporting Periodic Tax Return of Value Added Tax at KPP Pratama Manado";the equation of analyzing the application of e-invoice made by the Directorate General of Taxes. The difference is only on the object of the research study. The researcher only analyzes the results of the correction of e-invoice implementation (Electronic Tax Invoice) to minimize the issuance of fictitious Tax Invoice made by VAT enterprise.

It means that e-Invoice implementation has great contribution in Reducing Input Tax Correction at PT TT Metals Indonesia in Karawang (in the percentage). Before the issuance of tax invoice in 2013, there were 0.92% and after the issuance of Tax Invoice in 2015, there were only 0.05%. It proves that there was a decrease in losses due to the correction of Input Tax before and after the implementation of e-invoice. For the counter parties who do not report the Tax Invoice, they will be the subject of 2% administrative sanctions of DPP (Tax Base) and they must pay the bill from the company. After implementing the prevention system through e-invoice, there is not any case of fictitious Tax Invoice found at PT TT Metals Indonesia. It shows the success of reforming the Value Added Tax administration system.

Directorate General of Taxes has ruled the implementation regulations of the KUP as referred to in Law Article 14 paragraph 1d and paragraph 4. In paragraph 1 states that the Directorate General of Taxes can issue a Tax Collection Letter as mentioned in point d. Entrepreneur who has not been confirmed as VAT enterprise and does not issue Tax Invoice or issues the Tax Invoice but not timely, according to paragraph 4 on VAT enterprise or entrepreneurs as referred. Also in paragraph 1 letter d, letter e, letter f, the Entrepreneur must pay the Tax Due.The entrepreneur can be the subject to administrative sanctions in the form of a fine of 2% (two percent) of the Tax Base. The prevention of penalty through e-invoice has resulted in no more cases of fictitious Tax Invoices found at PT TT Metals Indonesia. It can be a success of reforming the administration system of Value Added Tax.

## **Conclusion**

The management of the company implements control system in order to avoid the counterparties who do not report Periodic Tax Return of Value Added Tax to PT TT Metals Indonesia. PT TT Metals Indonesia has been good at controlling its Tax Invoice and implements control system to the counterparties or suppliers through filling in supplier

forms supported by certain documents such as NPWP (Tax Registration Number), SKT (Tax Relief Certificate), SPPKP (Advance Tax Overpayment Refund Decree). PT TT Metals Indonesia conducted a brief review to the counterparty's profile to see the history or record of accomplishment of the counterparty. Moreover, according to the Tax Supervision theory, supervision can be through comparing the Tax Due according to the VAT enterprise and Tax Regulations. Tax Apparatus has the right to issue a Tax Assessment Letter if there is a difference based on the General Tax Provisions and Procedures Law and PT TT Metals Indonesia which is in accordance with the existing theory put forward by the experts; but the implementation has not been optimally realized in the field.

The implementation of Operational Activities at PT TT Metals Indonesia has faced many obstacles when applying the Electronic Tax Invoice. These are the negligence and inability of VAT enterprise, the dependence on computer facilities, inadequate VAT enterprise and many issues in network systems. According to DeLone and McLean, the quality of a system includes the ease of use, response time, reliability, flexibility, and security. This means that e-invoice implementation performed by PT TT Metals Indonesia in Karawang still experiences many obstacles that should be resolved.

invoice has great contribution in reducing the Input Tax correction. Usually, the company reports the credited Periodic Tax Return of Value Added Tax but the counterparty does not report it. Then, the counterparty will face a correction of 2-fold or 100% from the Tax Invoice applied. When the counterparty does not report the Tax Invoice, the company sends the invoice to the counterparty with the same amount as unreported Tax Invoice. The counterparty who does not report the Tax Invoice will be the subject to an administrative sanction of 2% from the DPP (Tax Base) and must pay the bill from the company.

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