

Value Added Tax: Development and Issues in Indonesia

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Abstract

Tax regulations are one of the regulations that are very dynamic in their application because there are frequent changes in the rules. Indeed, these regulations must develop in line with economic and business developments in the community. This paper describes developments and issues related to Value Added Tax (PP) in Indonesia since 2014, because since that year a significant change occurred, namely the change in reporting of the Periodic VAT SPT which began using e-Faktur. The regulation is implemented in stages for some taxable entrepreneurs until it is implemented for all taxable entrepreneurs in July 2016. Then the latest issue is the policy issued as a result of the COVID-19 pandemic related to VAT, namely starting the plan for a multi-tariff VAT implementation scheme, increasing the general VAT rate in 2022, and imposing VAT on basic goods. There are many pros and cons to this issue. However, according to the government, this change will provide a sense of justice for the Indonesian people as a whole

Keywords

Value added tax, development and issues

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Introduction

"There is none likes tax, but none could avoid it" the term is attached to taxes, no one likes taxes in this case paying taxes, but no one can escape the obligation to pay taxes. There are also other terms that describe this tax that there are 2 things that are inherent in humans from birth, the first is death and the second is tax. This term may seem exaggerated, but it is a fact that when a child is born, there is an obligation to pay stamp duty as a condition for making a birth certificate, even if it is the parents who pay for it. The term tax has been known for a long time, hundreds or even thousands of years ago. In the past, tax was a forced transfer of property from one party to another, which was used for the benefit of the ruler with the aim of strengthening his position, accumulating more wealth or used to expand his power by expanding to other areas. Inhuman indeed, but the concept is the beginning of the development of the tax concept to date. The definition of tax according to article 1 paragraph number 28, 2007 general provisions and tax procedures is a mandatory contribution to the State owed by an individual or entity that is coercive under the law, without receiving direct reciprocity and is used for the purposes of the state for the greatest prosperity of the people (Youngman, 2019). One part of the tax that almost everyone has paid for is the Value Added Tax (VAT) The parties who are obliged to collect, deposit and report VAT are the Traders/Sellers. However, the party who is obliged to pay VAT is the End Consumer. The Value Added Tax has also undergone several changes as the times progressed, including government discourse regarding the imposition of VAT on staple products, increasing VAT and multi-tariff VAT as a result of the COVID-19 pandemic. On this occasion the author intends to share with all parties, be it students, lecturers, or other general circles regarding the latest developments of VAT based on the author's experience in training, reading literature, information and news in the media.

Literature Review

Value Added Tax

Value added tax is a tax imposed on the value added of goods or services in circulation from producers to consumers. The term Value Added Tax (VAT) is not something foreign to the people of Indonesia. However, not many people know the philosophy behind the imposition of VAT. Judging from the science of taxation, VAT is included in the categories: (1) objective tax, (2) tax on domestic general consumption, and (3) indirect tax (Avi-Yonah, 2019). The term VAT is often heard when we are making transactions to purchase goods or services with individuals or entities. VAT is a type of indirect tax to be paid by other parties (traders) who are not tax bearers (end consumers). The basic principle is a tax that must be imposed on each production and distribution process, but the amount of tax owed is charged to the final consumer who uses the product (Youngman, 2019). The characteristic of VAT are presented below (Youngman, 2019):

1. Tax on domestic consumption. VAT is levied on consumption not on income. So, if you have an income of 10 million and your consumption is 8 million, then VAT is only charged on 8 million. If you do not consume then no VAT is paid.
2. Indirect taxes. It is the buyer who pays the VAT but it is paid through the seller. When you buy goods, you also pay the VAT to the seller. The seller calculates the VAT and pays the VAT to the bank.
3. Applied in stages (multistage) with the output tax and input tax method. VAT is addressed to end users. Manufacturers, distributors don't actually pay VAT, it's the end users who pay. Manufacturers and distributors pay VAT because it is a chain in the output tax and input tax mechanism.
4. Objective tax. What is subject to VAT is the object in the form of goods and services. While the subject is not applied. For this reason, the imposition of VAT is considered unfair because it does not see the subject, whether it is appropriate or not to pay taxes.
5. Does not cause double taxation. With the output tax and input tax mechanism, there is no double taxation, tax entrepreneur only pays the difference between output tax and input tax times the VAT rate.

Furthermore, the seller is obliged to deposit any VAT collected in each tax period to the State Treasury. While the buyer's obligation is to pay the VAT payable listed in the tax invoice to the seller. The tax invoice for the buyer is proof of tax payment. This is different from the direct tax withdrawal mechanism such as PPh, where an individual or entity as the bearer of the burden of paying taxes is also responsible for depositing it into the State Treasury (Avi-Yonah, 2019). The mechanism for collecting, depositing, and reporting VAT is on the part of traders or producers, so the term Taxable Entrepreneur, abbreviated as taxable entrepreneur, appears. In calculating the VAT that must be paid by taxable entrepreneur, the terms output tax and input tax are known. The output tax is the VAT that is levied when the taxable entrepreneur sells its products, while the input tax is the VAT that is paid when the taxable entrepreneur buys, acquires, or manufactures its products.

Methodology

This research design is descriptive qualitative by conducting direct observations or observations, interviews and documentation. Descriptive method is a method used to examine the status of human groups, an object, a condition and a system of thought and events that will occur (Lo, Rey-Martí, & Botella-Carrubi, 2020). The purpose of a descriptive study is to make an exploratory picture or painting in a systematic, factual and accurate way about the facts, characteristics and relationships between the various phenomena to be studied.

Discussions

Development of Value Added Tax

Value Added Tax as a tax imposed on goods and services has undergone several changes, starting with Law no. 8 of 1983, Law no. 11 of 1994, Law no. 18 of 2000, until Law no. 42 of 2009 which is valid until now. In addition to the current VAT law, there are also supporting regulations, such as Government Regulation no. 1/2012 regarding the implementation of this law on VAT, Perdirjen Tax No. PER-24/PJ/2012 regarding tax invoice serial number/ tax invoice code, as well as Circular No. SE-52/PJ/2012 (IAI, 2013). This Value Added Tax is most vulnerable to fictitious restitution, therefore changes are made by clarifying and reinforcing legal certainty to minimize this. In general, according to Nur Hidayat, the purpose of the amendment to the VAT Law is to increase legal certainty, simplify the VAT system, reduce compliance costs, increase taxpayer compliance, secure tax revenues, and reduce distortion and increase economic activity. After this Amendments to the VAT Law consist of articles that are amended and/or added. The main points of the changes to the three PN Laws can be seen in the table 4.1.

The general definition of Value Added Tax (VAT) is a tax imposed due to the added value of an item/service. The subject of this VAT consists of (IAI, 2013): 1. Taxable Entrepreneurs; 2. small entrepreneurs who choose to be confirmed as taxable entrepreneur; 3. an individual or entity that utilizes intangible Taxable Goods and or who utilizes Taxable Services from outside the customs area within the customs area. While the object of VAT in Article 4 of the VAT Law it is stated that VAT is imposed on (IAI, 2013): 1. delivery of the Taxable Goods within the Customs Area by the entrepreneur; 2. import of Taxable Goods; 3. delivery of Taxable Services within the Customs Area by entrepreneurs; 4. utilization of Intangible Taxable Goods from outside the Customs Area within the Customs Area; 4. utilization of Taxable Services from outside the Customs Area within the Customs Area; 5. export of Intangible Taxable Goods by a Taxable Entrepreneur; 6. export of Intangible Taxable Goods by Taxable Entrepreneurs; and 7. export of Taxable Services by Taxable Entrepreneurs.

Taxable Goods

Taxable Goods are tangible goods which according to their nature or law can be in the form of movable or immovable goods, and intangible goods which are taxed under the VAT Law. All goods are in principle taxable goods (subject to VAT), unless otherwise stipulated by Law no. 42 of 2009. Types of goods that are not subject to Value Added Tax are certain goods in a group of goods as follows (IAI, 2013): 1. goods resulting from mining or drilling results taken directly from the source; 2. basic necessities that are needed by many people; 3. food and drinks served in hotels,

restaurants, restaurants, food stalls, and the like, including food and drinks, whether consumed on the premises or not, including food and drinks delivered by a catering or catering business; and 4. money, gold bullion, and securities.

Table 4.1

Principles of the Third Amendment to the VAT Law

POKOK-POKOK PERUBAHAN KETIGA UU PPN	
PASAL YANG DIUBAH DAN ATAU DI TAMBAH	
Pasal 1 : Definisi	Pasal 12 : Tempat terutang PPN
Pasal 1A : Pengertian Penyerahan & bukan Penyerahan	Pasal 13 : Faktur Pajak
Pasal 2 : Hubungan Istimewa (Tidak Diubah)	Pasal 14 : Larangan Membuat FP (Tidak Diubah)
Pasal 3 : Dihapus (Tidak Diubah)	Pasal 15 : Dihapus (Tidak Diubah)
Pasal 3A : Pengukuhan PKP & pengusaha kecil	Pasal 15A : Saat Penyetoran dan Pelaporan PPN
Pasal 4 : Objek PPN	Pasal 16 : Dihapus (Tidak Diubah)
Pasal 4A : Non BKP & Non JKP	Pasal 16A : Pemungut PPN (Tidak Diubah)
Pasal 5 : PPn BM	Pasal 16B : Fasilitas PPN
Pasal 5A : Retur Barang dan Jasa	Pasal 16C : Kegiatan Membangun Sendiri (Tidak Diubah)
Pasal 6 : Dihapus (Tidak Diubah)	Pasal 16D : Penyerahan aktiva
Pasal 7 : Tarif PPN	Pasal 16E : Restitusi Turis Asing
Pasal 8 : Tarif PPn BM	Pasal 16F : Tanggung Renteng PPN
Pasal 8A : Cara Mengitung PPN dan Penetapan Nilai Lain	Pasal 17 : Ketentuan lain-lain (Tidak Diubah)
Pasal 9 : Pengkreditan Pajak Masukan	Pasal 18 : Ketentuan Peralihan (Tidak Diubah)
Pasal 10 : Cara Menghitung PPnBM (Tidak Diubah)	Pasal 19 : Ketentuan Penutup (Tidak Diubah)
Pasal 11 : Saat terutang PPN	

Perubahan yang dilakukan ada yang bersifat substansi dan ada yang hanya bersifat perbaikan gramatikal

Source: IAI West Java Tax Workshop (IAI, 2013)

Taxable Service

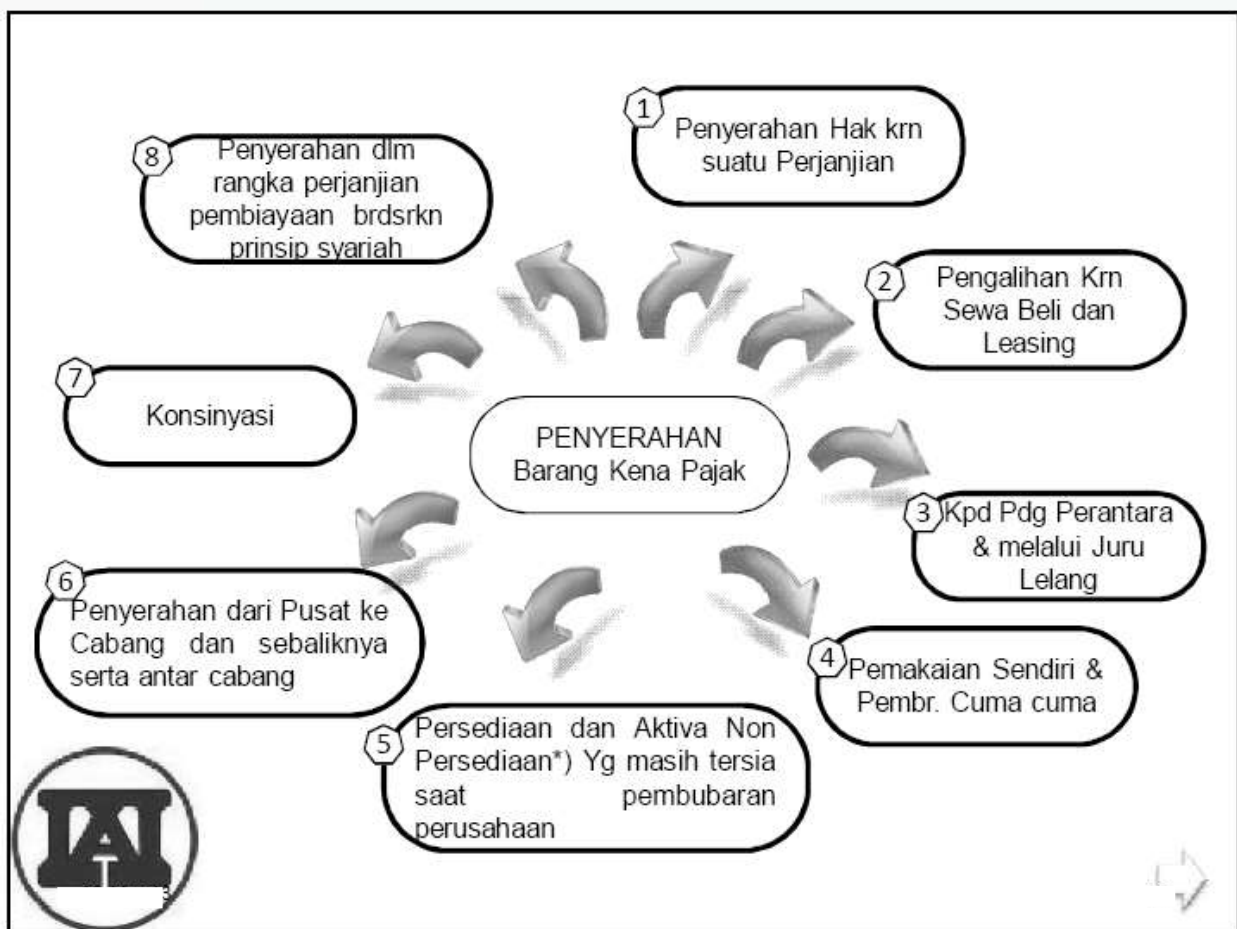
Every service activity based on an engagement or legal action that causes an item/facility/convenience/right to be available for use, including producing goods based on orders with the materials and instructions of the customer. In principle, all services are taxable service unless otherwise stated by the VAT Law itself. Types of services that are not subject to VAT are certain services in the service group as follows (IAI, 2013): 1. medical health services; 2. social services; 3. postage service with postage; 4. financial services; 5. insurance services; 6. religious services; 7. education services; 8. arts and entertainment services; 9. non-advertising broadcasting services; 10. public transportation services on land and in water as well as domestic air transportation services which are an integral part of foreign air transportation services; 11. labor services; 12. hospitality services; 13. services provided by the government in the context of running the government in general; 14. services for providing parking spaces; 15. public telephone services using coins; 16. money transfer service by postal money order; and 17. catering or catering services.

Delivery of Taxable Goods

Taxable Goods in the form of inventories and/or assets which according to their original purpose are not for sale, which are still remaining at the time of dissolution of the company. Explanation:

"Taxable Goods in the form of assets, which according to their original purpose are not for sale, which are still remaining at the time of the dissolution of the company, whose Input Tax on the acquisition cannot be credited because they do not have a direct relationship with business activities (Article 9 paragraph (8) letter b) and/or or assets in the form of motorized vehicles, sedans and station wagons for which Input Tax on the acquisition cannot be credited (Article 9 paragraph (8) letter c) DOES NOT INCLUDE the definition of delivery of Taxable Goods" (Picture 4.1)

Delivery of the Taxable Goods by the Taxable Entrepreneur in the framework of the financing agreement made based on sharia principles, the delivery of which is considered direct from the Taxable Entrepreneur to the party who needs the Taxable Goods. Explanation: For example: in a murabahah transaction, a sharia bank acts as a provider of funds to buy a house from taxable entrepreneur – A on the order of a sharia bank customer (Mr. B). Although based on sharia principles, Islamic banks must first buy the house and then sell it to Mr. B, based on this law, the handover of the house is considered to be carried out directly by taxable entrepreneur - A to Mr. B.



Source: IAI West Java Tax Workshop (IAI, 2013)

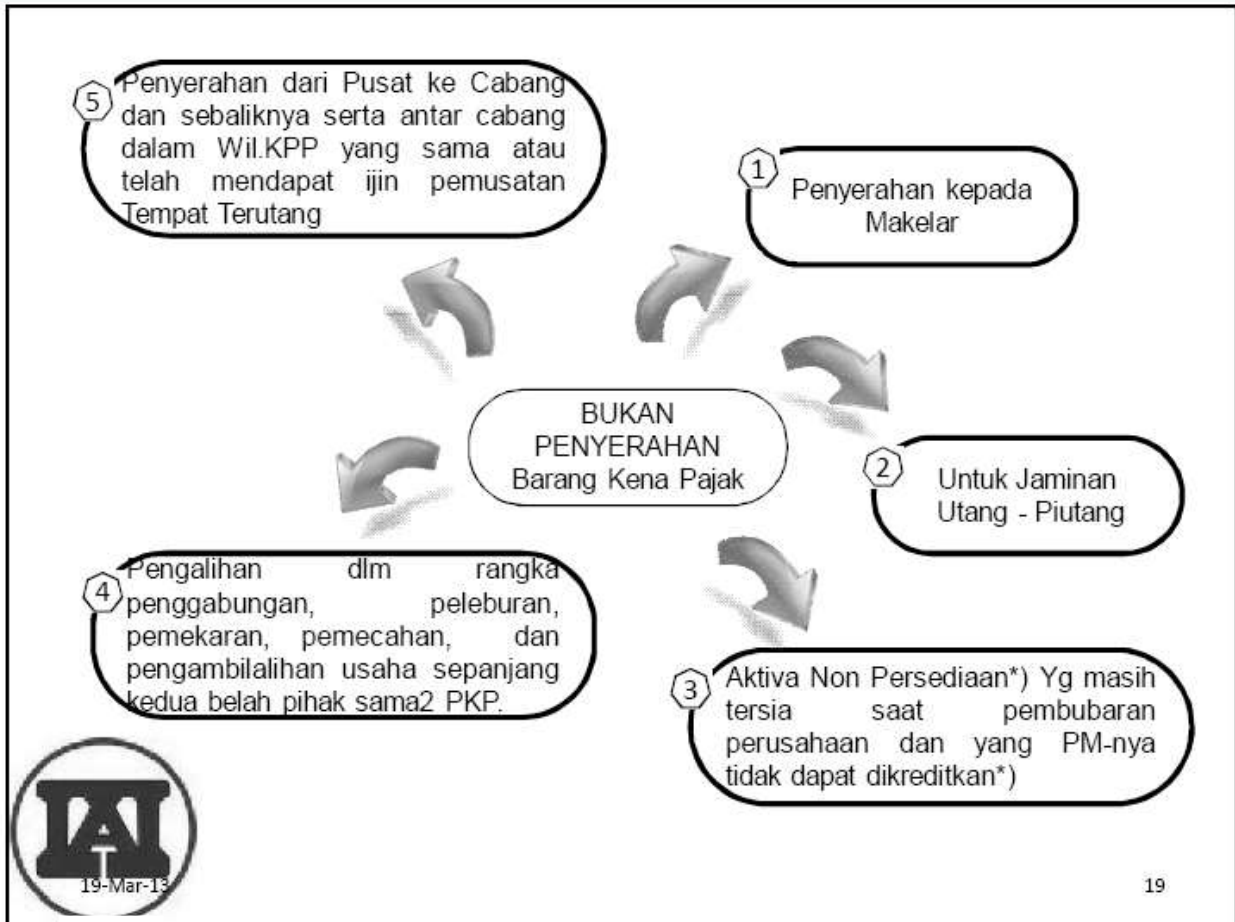
Picture 4.1
Delivery of Taxable Goods

Non-Delivery of Taxable Goods

The transfer of taxable goods in the framework of merger, merger, expansion, split and acquisition of business provided that the party who made the acquisition and who received the transfer is taxable employers. The division of business in question is the separation of business as referred to in the Law governing limited companies (Picture 4.2).

Tax Object

Law No. 42 of 2009 Paragraph 4 states, Value Added Tax is imposed on (IAI, 2013): 1. delivery of the Taxable Goods within the Customs Area by the entrepreneur; 2. import of Taxable Goods; 3. delivery of Taxable Services within the Customs Area by entrepreneurs; 4. utilization of Intangible Taxable Goods from outside the Customs Area within the Customs Area; 5. utilization of Taxable Services from outside the Customs Area within the Customs Area; 6. export of Intangible Taxable Goods by a Taxable Entrepreneur; 7. export of Intangible Taxable Goods by Taxable Entrepreneurs; and 8. export of Taxable Services by Taxable Entrepreneurs.



Sumber: Workshop Perpajakan IAI Jawa Barat (IAI, 2013)

Picture 4.1

Non-Delivery of Taxable Goods

Self-Build Activity

Article 16C concerning self-construction activities that are not carried out in business or work activities by individuals or entities whose results are used alone or used by other parties. Based on PMK No. 163/PMK.03/2012 self-build activities are activities to build buildings themselves which are not carried out or work by individuals or entities that are intended for residence or business premises with a building area of at least 200m², excluding land. The VAT payable is calculated by multiplying the tax base with the VAT rate (DPP (20% x total cost) x VAT rate (10%). Self-build activities carried out in real estate areas, at the time of signing the Land Order/Pre-Sale Purchase Agreement/Pre-Sale-Purchase Agreement/Sell-Purchase Deed for the sale transaction of the plot of land, the buyer of the plot of land is required to fill out and sign the Declaration of Ability to Pay VAT form. on Self-Build Activities provided by the real estate party. Construction activities carried out through contractors or contractors are not self-construction activities as long as it can be proven that VAT has been collected for the construction activities. Individuals or entities that carry out self-construction activities must deposit the VAT payable through the Post Office or Perception

Bank no later than the 15th day of the following month after the month the expenditure occurs, using a Tax Payment Letter. Input Tax paid in connection with self-building activities cannot be credited.

Other

Article 16D VAT is imposed on the delivery of taxable goods in the form of assets which according to its original purpose are not for sale by taxable entrepreneur, except for the delivery of assets whose Input Tax cannot be credited as referred to in Article 9 paragraph (8) letter b, the acquisition of taxable goods and taxable service which have no direct relationship with business activities and letter c, acquisition and maintenance of motorized vehicles in the form of sedans and station wagons, unless they are merchandise or for rent. Several affirmations of the Law on VAT that have been updated, one of which is related to Banking Services. Excluded/not payable VAT related to Banking Services are: 1. Fundraising; 2. Distribution of Funds; 3. financial traffic-currency and demand deposits; 4. Safety Deposit Box (as long as it can be proven free of charge); 5. Settlement Services; 6. Corporate Action Services; 7. Registration Service; 8. Account Collection Services (electricity and telephone); 9. Consumer credit, credit card, debit card, while the Banking Services that are payable by VAT are safety custody (storage, safeguarding, and maintenance of securities as well as possible) and Trustee Services (appointed to represent the interests of securities holders). In addition to banking services, there are also trading services. Trading services are services provided by a person or entity to another party, because it connects the other party to the buyer of the goods of the other party or to the seller of the goods to be purchased by the other party. Included in Trading Services are Intermediary Services, Marketing Services and Finding Seller Services (SE-08/95). Trade Service Entrepreneurs, who connect sellers of goods and buyers of goods are subject to VAT if the service recipient is in the customs area, on the other hand it is not subject to VAT if the service recipient is outside the customs area (IAI, 2013). Next up is Immovable Rental Services, payable/subject to VAT including Field Rental Services (tennis courts, badminton, golf courses, swimming pools, etc.), fitness center including sports halls and the like. Including the rental of immovable property including the rental of rooms and/or houses as long as they meet the cumulative requirements (private persons): 1. Rental other than simple flats, RS/RSS-(getting free facilities); 2. Conducted in private business activities (OP) for one year or more; 3. The lease is located within the customs area. 4. Exceeding the limits of small entrepreneurs.

E-Faktur

The next is related to the development of this VAT since July 1, 2014 The implementation of e-Faktur in stages, namely for 100 Taxable Entrepreneurs registered at the Regional Tax Office, Large Taxpayers, Special Jakarta Regional Tax Offices, and tax office Madya in Jakarta (Keuangan, 2014), and in July 2015 taxable entrepreneur in all regions of Java and Bali are required to use e-Faktur. The e-Faktur will be directly connected to the Directorate General of Taxation (DGT) computer system. "For example, a tax invoice (VAT) that was collected in May, then reported in a Value Added Tax Return in June. The e-invoice can be directly connected to the DGT computer system. July 2016 in accordance with Kep-136/PJ/2014. The legal basis for issuing e-Faktur is the Minister of Finance Regulation number 151/PMK.011/2013 concerning Procedures for Making and Correcting or Replacing Tax Invoices issued 11 November 2016 (Keuangan, 2016) . Directorate General of Taxation has also appealed to all buyers of goods and service recipients who receive tax invoices from taxable entrepreneur, to ensure that the tax invoices received are e-Faktur. The government hopes that the use of e-Faktur can increase tax revenue because electronic invoices reduce the possibility of fictitious invoices. With the implementation of electronic invoices, restitution is expected to be reduced, so as to improve the contribution from VAT. For taxable entrepreneur, the use of e-Invoice for reporting the VAT Period SPT becomes more effective and efficient, because it can report the VAT Period SPT on time and reduce the VAT Correction Period (Nurdiansyah, Nawawi, Kosasih, & Sundamanik, 2021).

Recent Issues

The latest regarding the development of Value Added Tax is related to the covid-19 pandemic. Starting from the issuance of the Regulation of the Minister of Finance of the Republic of Indonesia Number 28/PMK.03/2020. The core of PMK 28/PMK.03/2020 contains a number of tax incentives related to goods and services in handling the corona virus or Covid-19. The Directorate General of Taxes (DGT) provided an explanation of the incentives in the policy that was made into law on April 6, 2020. The explanation was conveyed in Press Release No. SP-15/2020 with the title 'Tax Facilities to Support the Availability of Medicines, Medical Devices and Services Necessary in the Context of Handling Covid-19' The Directorate General of Taxes explained that the government encourages the availability of goods such as personal protective equipment and medicines that are needed to overcome the corona virus or covid-19 outbreak through the provision of Value Added Tax (VAT) facilities that are not collected or borne by the government.

Facilities provided to government agencies or agencies, referral hospitals, and other parties appointed to provide assistance in handling the corona virus or covid-19 outbreak on the import, acquisition and utilization of goods and services. Items needed in handling the COVID-19 outbreak include drugs, vaccines, laboratory equipment, detection equipment, personal protection equipment, equipment for patient care, and other supporting equipment. In addition, the services needed to provide handling of the COVID-19 outbreak are construction services, consulting services, management, engineering, rental services, and other supporting services (Loupatty, 2021).

Still related to the COVID-19 pandemic, the government has discussed several things related to Value Added Tax. Starting from the study of multi-tariff VAT with the highest rate of 25%, VAT for basic goods and an increase in VAT to 12%. Special Staff to the Minister of Finance Yustinus Prastowo said that currently the Government is mapping out a multi-tariff VAT imposition scheme, this is done to create justice in society. Several countries have implemented multi-tariff VAT rates, for example, for goods needed by community groups, VAT is not collected. Likewise, goods and services that are only used by a handful of people, such as the new rich, are subject to VAT. In detail the new VAT imposition scheme, namely there is a general rate of 12 percent imposed to compensate for the decrease in corporate income tax revenue due to the decrease in the corporate income tax rate. a low rate of 5 or 7 percent. For goods or services that are consumed by many people, such as basic household food needs, they are kept affordable so they are subject to a 5 percent tariff. VAT for certain services such as education and passenger transportation is subject to a 7 percent rate to maintain quality and affordable services. high tariffs of 15-25 percent for goods classified as luxurious or very luxurious. This is done to provide justice because these needs are consumed by the rich, for example houses, luxury apartments, luxury goods such as bags, shoes, watches and diamonds. The final VAT is 1 percent, "So for retail, including agriculture, plantations and others whose administration is difficult, it can be excluded from general administration of output tax minus input tax, but can use a lower effective rate and easier to impose (Santia, 2021).The government will adjust or increase the Value Added Tax. However, the VAT rate increase will not be immediately applied this year. In front of the House of Representatives Commission XI, Monday, May 24, 2021, the Minister of Finance or Minister of Finance Sri Mulyani said the government this year is still focused on national economic recovery. The plan to increase the VAT rate is part of the Fifth Amendment Draft Law on Law Number 6 of 1983 concerning General Provisions and Tax Procedures. The revised bill is included in the 2021 National Legislation Program or Prolegnas (Syaiful, 2021).

Conclusion

Value Added Tax (VAT) has undergone several changes in line with economic developments. Several things behind this change in VAT include very dynamic economic developments not only at the national level, but also regionally and internationally. In addition, the development of business transactions and changes in people's consumption patterns of goods and services are the basis for this VAT change, for example, there are transactions for exporting services or consumption of luxury goods in society. Not to mention the idea of changes aimed at minimizing irregularities with the idea of providing restitution for entrepreneurs who export Taxable Services and Intangible Taxable Goods. Some of the reasons above can cause changes to our tax laws and regulations, in addition to other reasons such as the idea of increasing consumption for

foreign tourists with tax refunds and changes to the KUP Law that affect VAT provisions, for example joint responsibility (negligence of TAXABLE ENTREPRENEUR by not submitting a tax refund). VAT has an impact on buyers) as well as the universal plan of covid-19 which has hit the world for 1.5 years.

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