

The impact of implementing value added tax (PPN) on electronic goods is 11% in Indonesia

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Keywords:

Taxation; PPN; electronic goods

ABSTRACT

This research aims to determine the calculation of Value Added Tax (VAT) that occurs at the company PT Sukses Makmur. VAT is a tax to calculate how much added value is contained in an item.

From data obtained from the company, the author carried out an analysis of the 11% Value Added Tax (VAT) calculation and whether it would affect the purchasing power of consumers of electronic goods. The 11% VAT rate is a new tax rate issued by the Income Tax Law on April 1 2022 Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP).

The research results show that 11% VAT has an impact on electronic goods so that sales of electronic goods in Indonesia are increasing. An increase in prices on VAT of 11% could have an impact on consumer purchases which will also decrease.

Introduction

Taxes are contributions paid by citizens to the government in accordance with applicable and enforceable laws, without direct receipt of services that can be demonstrated, and are used to finance public needs (Sandra & Chandra, 2021). In the modern tax system, the government collects taxes internally in the form of money, in contrast to the traditional tax model which allows tax payments in the form of goods or through work. Tax collection is carried out by public institutions such as Directorate General of Taxes in Indonesia, Canadian Revenue Agency in Canada, or Internal Revenue Service (IRS) in the United States. When someone does not pay taxes, the government has the authority to impose sanctions such as fines, asset confiscation, and even detention to violators who are proven to have committed the violation.

According to Noviane et al. (2015), VAT is a tax that contributes a relatively large proportion of national income. Sales are subject to Law Number 8 of 1983 as amended using Law Number 42 of 2009 concerning Value Added Tax (VAT) on Goods and Services and Sales Tax on Luxury Goods since 1 April 1985 Establishing Value Added Tax (PPnBM) to replace tax.

In Indonesia, Income Tax Rates are applied progressively as regulated in Article 17 of the Income Tax Law. Meanwhile for Value Added Tax, the tax rate is proportional,



namely 10%. The tax rates drawn are adjusted to the grouping of various types of taxes (Tawas et al., 2017). However, starting April 1 2022, the value added tax (VAT) rate will increase from 10% to 11%. This increase is the result of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP). According to Sri Mulyani, the increase in VAT rates aims to increase state revenue to offset the decline in state revenue due to the impact of Covid-19 and improve the State Revenue and Expenditure Budget (APBN).

With the drive to obtain greater tax revenue, the government has the ambition to reduce the state budget deficit to around 3% by 2023. One of the categories of goods subject to 11% VAT is electronic goods. Electronic goods are one of the needs that need to be met in the household. The greater the demand for electronics, the more electronics shops will appear. This also increases demand for other electrical equipment such as televisions, radio cassette players, personal computers, laptops, mobile phones, air conditioners, as well as household appliances such as irons, fans, refrigerators and blenders.

When consumers choose a product, they have specific reasons underlying their choice, whether it is related to satisfaction with the quality of the product or the services provided. In addition, there are several types of consumers: there are those who buy based on specific needs, others buy without specific prior intentions or considerations, and there are also those who buy products voluntarily.

The impact of the increase in VAT rates on the buying and selling of electronic equipment is the main focus in this market. This tariff increase has the potential to influence consumer behavior in purchasing electronic devices such as cellphones, computers and other electronic devices. Additionally, the electronics industry, including manufacturers and retailers, is also impacted by these changes, with potential adjustments to prices and marketing strategies that may need to be made.

Teoritichal Review

Tax is donation mandatory to the state, which can be done directly appointed by those who are obliged to pay it with free according to the rules legislation, And the goal For close costs general Which related to affairs government country.

Meanwhile, according to Law Number 28 of 2007 concerning KUP, tax is a mandatory obligations _ paid by individuals or legal entities to country, which is mandatory by Constitution without direct compensation , and for the purposes of: will used with aim For maximize people's prosperity we And respond need nation. (Renata et al., 2016)

Value Added Tax (VAT) is the amount of costs incurred in process production with the expected level of profit . This means that the value creation process occurs through production costs incurred from materials to sales product end at the expected level of profit . (Pajak, nd)

Added Tax Value (VAT) came into effect in Indonesia on April 1, 1985 replacing Tax Sale (VAT) which has been in effect since 1951. From From a legal perspective , VAT is wrong one type of tax and The taxpayer is responsible for depositing the tax into the state treasury. It means, PPN deposited to cash country. If the buyer or recipient of

services pays VAT to the seller or entrepreneur, it means he pays VAT to the state treasury. (Geruh, 2013)

Legal basis for collection tax increase value (VAT) is Law Number 8 of 1983 concerning VAT and PPnBM as amended by Law Number 18 of 1983 2000 plus Law Number 42 of the Year 2009. Besides Law Number 11 of 2020 And Law Number HPP Number 7 of 2021, comes into effect on April 1 2022.

VAT is wrong one type of tax that has certain characteristics so that it is ethical to collected. This research explains the five characteristics of VAT applied in Indonesia: excise tax , destination tax , indirect tax, tax graded, And method deduction or credit or invoice No direct. Subject tax that can be subject to Value Added Tax (VAT). Including in inside delivery of Taxable Goods (BPK) and Taxable Services (JKP) by businessman in area customs, import Goods Got it Tax, And use Goods No Tangible.

Goods Got it Tax Which is at in Area Customs from outside Area Customs, utilization Service Got it Taxes within the Customs Area of outside Area Customs, release of Taxable Goods tangible or intangible , and Taxable Services carried out by Taxable Entrepreneurs (PKP). Taxable Goods that are not subject to Value Added Tax (VAT) between other goods from mining or drilling obtained directly from the source, basic necessities that are really needed by the community, hotels, restaurants, food stalls , money , gold bars, letters valuable, etc. Service hit taxes that are not subject to VAT between other medical health services , social services, postal services, service employment, And service government Which relating to general government . (Negeri et al., 2022)

Tax Rates Increase Mark the old one on generally of 10% (ten percent) and is valid until with March 31 , 2022. The latest VAT rates are based on the Law on Harmonization of Tax Laws (UU no. 7 of 2021) are: a) 11%; Valid from 1 April 2022, b) 12%, valid no later than 1 January 2025, c) Tax increase mark 0% based on HPP law applies to tangible export goods and services And No tangible. d) VAT rates (11% and 12%) can be changed based on regulation government becomes minimal 5% And maximum 15% in accordance with government policy . (Putri & Subandoro, 2022)

Method Work PPN Appointment VAT collector based on Minister of Finance Decree No. 136/PMK. On March 2012, body business owned by the state (BUMN) collects tax increase value (VAT). Mechanism for Calculating Value Added Tax (VAT) The tax payable is calculated by multiplying the price sell/goods replacement/value import/value export, or amount other Which set based on Decision Minister Finance, with tax rates Which has set. In matter This tax Which owed is tax sale Which worn by entity hit tax. Debt PPN calculated with multiply tariff tax with DPP. The alternative can be formulated as follows: $DPP = \text{Duty enter} \times \text{Amount sales}$ and $VAT \text{ paid} = \text{VAT rate (11\%)} \times DPP$. (Prabowo, 2019)

Research Methods

This type of research uses qualitative methods - phenomenology. Based on socioeconomic situations and cases experienced by the community due to the impact of Covid 19. Data analysis techniques by describing and analyzing conditions, social situations based on existing theories and in accordance with the reality that occurs in the field using illustrations comparing old regulations with the Income Tax Law, PP No. 23/2018 and the HPP Law. Data collection techniques using library research, obtaining data from secondary data by extracting information from various sources, seminar materials (webinars), mass media, electronic media, various books, documents and writings that are relevant to formulating research concepts and supported by literature review (Djufri, 2022).

Research methods are a way to obtain solutions to various research problems. The problems that will be studied by researchers are social and dynamic problems. Therefore, researchers chose to use the qualitative research method of descriptive analysis to determine how to search, collect, process and analyze the research data.

Discussion

The mechanism for imposing VAT by PKP is stated in the Minister of Finance Regulation No. 136/PMK. 03/2012 in the form of a case study. This case study will calculate how to calculate the VAT that will be charged by PT Sukses Makmur's electronic goods. VAT calculations will be subject to 11% in accordance with the Harmonization Law Tax Regulations (Law No. 7 of 2021) which come into effect on April 1 2022. The 0% VAT rate based on the HPP Law applies to goods and services for export, including Tangible Taxable Goods. With the case study below as follows:

PT Sukses Makmur as PKP in May 2023 carried out several transactions, namely:

- Direct sales of electronic goods to consumers amounting to Rp 170,000,000.00. Purchased merchandise amounting to IDR 133,200,000.00 where the price includes VAT.
- Export electronic goods with an export value of IDR 100,000,000
- PT Sukses Makmur also sends its merchandise to consumers via the Lancar Eksper delivery service from Jakarta to Bali with a delivery fee of IDR 5,000,000.00

Calculation :

- Expenditure tax

Export tax is the VAT payable which must be collected by PKPs who deliver BKP, deliver JKP, export tangible BKP, export intangible BPK, and/or export JKP. (Herling 2009)

On direct sales:

= DPP x VAT Rate

= IDR 170,000,000 x 11%

= IDR 18,700,000

On exports of electronic goods, the VAT charged is 0% because according to article 4 point 2 of Law 7/2021 which amends article 7 paragraph (2) letter a of Law 42/2009, exports of tangible BKP are subject to a 0% VAT rate. Even though the VAT rate is 0%, PT Sukses Makmur still has to make a tax invoice and report it in the VAT tax return (SPT).

Thus, for the export of electronic goods, PT Sukses Makmur pays VAT of:

= DPP x VAT Rate

= IDR 100,000,000 x 10%

= IDR 0

-Income Tax

Input tax is VAT that should be paid by PKP due to acquisition BKP and/or acquisition of JKP and/or utilization of intangible BKP from outside the region customs and/or utilization of JKP from outside the customs area and/or import of BKP. (Herling, 2009)

For merchandise purchase transactions

DPP	(BKP value x VAT 11%) x purchase price goods	
	100/111 x Rp.133,200.00	= Rp. 120,000,000
PPN	11% x 120,000,000	= Rp. 13,200,000

For delivery of merchandise

Lancar Ekspres collects VAT owed using DPP Other Values, namely 10%. In contrast to the DPP which is supposed to be 100% of the invoice value, for delivery of goods, DPP Other Value is used, which is 10% of the amount that should be billed multiplied by the VAT rate of 11%. Thus becoming=

= (11% x 10%) x IDR 5,000,000

= 1.1% x IDR 5,000,000

= IDR 5,055,000

Input VAT with other DPP values is final, so the payment transaction is not input tax for PT Sumber Makmur, so it cannot be credited.

If in a tax period, the output tax is greater than the input tax, the difference is the VAT that must be paid by the PKP. The following is the VAT calculation for PT Sukses Makmur:

= Output Tax – Input Tax

= IDR 18,700,000 – IDR 13,200,000

= IDR 5,500,000

PT Sumber Makmur when selling electronic goods must pay VAT of IDR. 5,500,000. The relevant tax is a VAT calculation of 11%, which is then imposed by PT Sukses Makmur because it is already a taxpayer and is obliged to pay the amount above.

The 11% VAT increase has an impact on purchases of electronic goods. With the increase in VAT to 11%, sales of electronic goods in Indonesia will increase. The increase that occurs will also have an impact on consumer purchases of electronic goods. Consumer demand will decline as the price of electronic goods increases in Indonesia. Decreasing consumer demand for electronic goods will affect the level of goods produced by companies on consumer sales. If the level of consumer demand decreases, the electronic goods produced will also decrease.

Conclusion and Recommendation

The results of the discussion that occurred in the PT Sukses Makmur case study were by calculating the VAT charged by electronic goods at a VAT rate of 11%, namely first by calculating the expenditure tax consisting of direct sales and exports of electronic goods. Then calculate the input tax which consists of merchandise purchase transactions and merchandise delivery. After that you can calculate the VAT value.

For the results of the calculation of expenditure tax at PT Sukses Makmur for direct sales amounting to IDR 18,700,000. On exports of electronic goods is subject to a VAT rate of 0%, resulting in a value of 0%. The input tax on merchandise purchase transactions produces a value of Rp. 13,200,000. For delivery of merchandise amounting to IDR 5,055,000.

So the Value Added Tax (VAT) that PT Sukses Makmur must pay to PKP is output tax - input tax which produces a value of IDR 5,500,000.

So the 11% VAT at PT Sukses Makmur will have an impact on purchases of electronic goods. With an 11% increase in VAT, sales of electronic goods in Indonesia will increase. This increase has an impact on consumer purchases of electronic goods. If the price of electronic goods increases, consumer demand will decrease and production of electronic goods will also decrease. So decreasing consumer demand will also affect the level of goods produced by companies.

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