

Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021

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ABSTRACT: This study aims to analyze the effectiveness of the VAT policy using James L. Gibson's theory of effectiveness in the form of efficiency, development, and the advantages of the applied Value Added Tax policy. Researchers will also see if there are any obstacles experienced and the efforts that will be applied. This research will be conducted at PT Kimia Farma Diagnostika using a qualitative descriptive method. This research data will be obtained using primary and secondary data from interviews and direct observations at PT Kimia Farma Diagnostika.

Keywords: Effectiveness, Public Policy, VAT, PT. Kimia Farma Diagnostika



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INTRODUCTION

Taxes are one of the sources of state income to finance government administration and development which is used as much as possible for the prosperity of the people. According to Feldman in Official Siti (2017:20) taxes are achievements imposed unilaterally by and owed to the authorities (according to established norms in general), without any contra-performance, and is solely used to cover general expenses.

According to Law no. 16 of 2009 Article 1 concerning General Provisions and Tax Procedures, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for state needs for the prosperity of the people.

Based on this understanding, it can be seen that taxes are donations made by the public to the State and are an important source of income for the State which is carried out by force (in accordance with applicable regulations), in order to improve the welfare of the people and run the government.

The large role of tax revenue can be seen in the 2017-2019 domestic state revenue table as follows:

Table 1 Realization of State Revenue 2017-2019 (Billions)

No.	Source of Revenue	2017	2018	2019
1.	Tax revenue	1.343.529,80	1.518.789,80	1.546.141,90
2.	Non-Tax Revenue	311.216,30	409.320,20	408.994,30
3.	Grant	11.629,80	15.564,90	5.497,30
	Amount	1.666.375,90	1.943.674,90	1.960.633,50

Source: Central Statistics Agency 2017-2019

From the table above at the end of the 2017-2019 period we can see that the largest realization of state revenue is revenue from the taxation sector which is the largest contributor to state revenue compared to other sources of state revenue, both non-tax domestic revenue and grants.

Indonesia still adheres to the Self Assessment System, which means that taxpayers must calculate, pay and report the tax owed themselves. Therefore, this system will work well if the public has a high level of voluntary tax compliance.

With the implementation of the Self Assessment System, the government gives full trust to Taxpayers to carry out tax obligations with awareness and a sense of responsibility and by upholding justice. The government sees the potential for tax revenue, especially in the business entity sector, which has special classifications and rules for tax imposition which are regulated in Law no. 42 of 2009.

PT Kimia Farma Diagnostika is no exception, according to the business field classification it is included in health services, which in this case has special rules regarding the imposition of value added tax on the turnover it receives. The phenomenon that occurs in the field is how companies, especially those in the pharmaceutical or health services sector, do not report their business turnover every month to the Tax Office, giving rise to suspicion and differences in perception between taxpayers and the tax authorities. In this case, PT Kimia Farma Diagnostika, which also acts as a Taxable Entrepreneur, implements a policy to report monthly turnover in the current period VAT SPT reporting and also as a means of reconciling the data presented in the audit report with that submitted to the tax service office.

Figure 1

Statement of Profit and Loss and Other Comprehensive Income

PT. Kimia Farma Diagnostika 2020-2021

The original financial statements included herein are in the Indonesian language

PT KIMIA FARMA DIAGNOSTIKA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN				PT KIMIA FARMA DIAGNOSTIKA STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	
Untuk Tahun-tahun yang Berakhir pada Tanggal 31 Desember 2021 dan 2020 (Disajikan dalam Rupiah, kecuali dinyatakan lain)				For the Years Ended December 31, 2021 and 2020 (Expressed in Rupiah, unless otherwise stated)	
	Catatan/ Notes	2021	2020*)		
PENDAPATAN	19	639.942.875.552	476.565.527.957	REVENUES	
BEBAN POKOK PENDAPATAN	20	(262.884.713.058)	(296.956.216.015)	COST OF REVENUES	
LABA BRUTO		377.058.162.494	179.609.311.942	GROSS PROFIT	
Beban Penjualan	21	(157.317.817.419)	(81.763.836.476)	Sales Expenses	
Beban Umum dan Administrasi	21	(71.472.887.687)	(70.139.756.782)	General and Administrative Expenses	
Penghasilan (Beban) Lain-lain	22	(8.559.867.401)	1.535.091.341	Other Income (Expenses)	
LABA USAHA		139.707.589.987	29.240.810.025	OPERATING EXPENSES	
Beban Keuangan		--	--	Financial Expenses	
LABA SEBELUM PAJAK		139.707.589.987	29.240.810.025	INCOME BEFORE TAX	
BEBAN PAJAK PENGHASILAN				INCOME TAX EXPENSES	
Pajak Kini	15.b	(30.412.071.580)	(6.801.955.000)	Current Tax	
Pajak Tangguhan	15.c	102.105.487	7.533.921	Deferred Tax	
		(30.309.966.093)	(6.794.421.079)		
LABA TAHUN BERJALAN		109.397.623.894	22.446.388.946	INCOME FOR THE YEAR	
PENGHASILAN KOMPREHENSIF LAIN:				OTHER COMPREHENSIVE INCOME:	
Pos yang Tidak Akan Diklasifikasi ke Laba Rugi :				Items that Will Not be Reclassified to Profit or Loss :	
Pengukuran Kembali atas Program Imbalan Pasti		1.456.030.991	1.891.247.164	Remeasurement of Defined Benefit Plan	
Pajak Tangguhan Terkait		(320.326.818)	(416.074.376)	Related Deferred Tax	
		1.135.704.173	1.475.172.788		
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		110.533.328.067	23.921.561.734	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	

*) Disajikan Kembali (Catatan 30)

*) As Restated (Note 30)

Source: PT. Profit and Loss Report Results. Kimia Farma Diagnostics

It is known from the picture shown above, PT. Kimia Farma Diagnostika shows an increase in profits for the comparative period 2020 – 2021. This is of course also influenced by aspects of production sales, taxation, especially in terms of transactions for Taxable Goods (BKP) and Taxable Services (JKP), and other types of services so that PT. Kimia Farma Diagnostika can gain huge profits for its company. So that in 2020 PT Kimia Farma Diagnostika was confirmed as a PKP (Taxable Entrepreneur) because of its turnover of more than 4.8 billion per year and plans to expand business activities.

The following is a picture of a list of PT lab clinic products and services. Kimia Farma namely:

Figure 2 Labklinik Products and Services

PT Kimia Farma Diagnostics



Source: Official page of PT. Kimia Farma Diagnostics (<https://labkimiafarma.co.id/>)

Based on the results of pre-research observations and interviews, problems can be identified related to the Value Added Tax (VAT) policy, the imposition of which varies in certain business sectors.

As for identifying problems regarding the imposition of Value Added Tax in the Health Services Sector as regulated in Law no. 42 of 2009 which in this case has special rules for the imposition of Value Added Tax on income (turnover) which the researchers studied as follows:

1. Ignorance of most PT Kimia Farma Agency Customers

Diagnostika that PT Kimia Farma Diagnostika is exempt/exempt from Value Added Tax (VAT) and has special rules in the Value Added Tax imposition report.

2. Change in Taxpayer Status of PT Kimia Farma Diagnostika from Non PKP to PKP starting in Q2 2020.
3. Data reconciliation between the presentation of accounting data and the recording of tax turnover reporting in the 2021 VAT SPT
4. Public awareness or compliance in paying and reporting VAT during the pandemic is still lacking, even though the government has provided tax incentives

The scope of research

To limit the scope of the problem so that it is not too broad, this research is limited to the following things:

1. The researcher only discusses the Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021 which can be seen from the implementation of the policies contained in Law No. 42 of 2009.
2. Researchers only discuss inhibiting factors in implementing the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.
3. Researchers only discuss the driving factors in implementing the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.

Research question

1. How Effective is the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021?
2. What are the obstacles to the effectiveness of the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021?
3. Efforts made to increase the effectiveness of the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021?

Research purposes

As explained in the research question, the objectives of this research are:

1. To find out and analyze the effectiveness of the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.
2. To find out and analyze the obstacles in implementing the effectiveness of the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.
3. To find out and analyze the efforts made in implementing the Effectiveness of the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.

Policy Effectiveness

According to James L. Gibson in Pasolong (2014: 4) says that effectiveness is achieving targets from joint efforts. Gibson said that to measure the level of effectiveness several important points are needed, namely:

- a. Efficiency
- b. Superiority
- c. Development

value-added tax

According to Yusdianto (2012:117) in Sihombing (2018) Value Added Tax is a tax that replaces Sales Tax because it has a positive character that sales tax does not have. Value Added Tax functions to calculate whether the taxpayer is overpaying taxes or is actually underpaying taxes(D'Attoma & Steinmo, n.d.).

METHOD

The author uses a qualitative approach in this writing, because it is considered more appropriate for describing the content of the research(Ajat, 2019; Moleong, n.d.).

Types of research

a. Research Based on Objectives

This research is descriptive in nature with the aim of providing a detailed description and development of a particular situation.

b. Research based on the place of implementation Based on the place of research, this research

Using field research, which is direct research through observations at PT Kimia Farma Diagnostika to obtain the information needed for research.

c. Research by Time

In this study, researchers used research based on cross-sectional time dimensions because the research conducted at PT Kimia Farma Diagnostika was only carried out at one specific time and other research would not be carried out at different times for comparison.

d. Based on Problem Characteristics

Based on the characteristics of the problem examined in this research, the researcher will explain it in detail through in-depth interviews with the Accounting & Tax Manager and Tax Implementation Staff of PT Kimia Farma Diagnostika. The interview procedure is part of descriptive research.

Determination of Informants

In this research, the informants appointed included the following:

1. Informant 01: Accounting & Tax Manager PT Kimia Farma Diagnostika
2. Informant 02 : Tax Implementation Staff of PT Kimia Farma Diagnostika
3. Informant 03: Academics
4. Informant 04 : Account Representative (KPP WP Large 3)

RESULT AND DISCUSSION

After conducting research and presenting the results of research regarding the Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021 which can be seen

from the implementation of the policies contained in Law No. 42 of 2009, the author will interpret it based on qualitative data analysis techniques.

1. Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.

In accordance with the previous explanation, the implementation concept used in this research is components according to James L. Gibson in Pasolong (2014: 4) that to measure the level of effectiveness several important points are needed including: Efficiency, Excellence and Development.

a. Efficiency

Efficiency is the comparison (ratio) between output and input. Efficiency can also be interpreted as an effort to achieve maximum performance by using available possibilities (materials, machines and people) in the shortest possible time, under real conditions (as long as those conditions can change) without disturbing the balance between factors. -factors of goals, tools, energy and time. Based on the results of research at PT Kimia Farma Diagnostika, the business process is in accordance with the classification of business fields that have been registered with the tax office and in accordance with those stated in Law no. 42 of 2009, the level of effectiveness and efficiency of the company in terms of taxation that is most felt is the savings in VAT SPT, company cash flow and corporate SPT. Selecting employees whose competence matches their field of expertise results in trust and confirmation from the registered KPP that it is in accordance with Law No. 42 of 2009, thus creating a level of trust in terms of recording and reporting VAT SPT(Sulfan, n.d.).

b. Excellence is defined as the degree to which an organization can and is truly responsive to internal and external changes.

Based on the results of research at PT Kimia Farma Diagnostika, the effectiveness of a policy requires superior resources, both from the human side (workers) and other support. Implementation of VAT Policy in accordance with Law no. 42 of 2009 relating to resources and transferability at PT. Kimia Farma Diagnostika is characterized by the large number of expert staff in the field of tax accounting, totaling 6 people at PT. Kimia Farma Diagnostics center and 24 tax accounting staff at PT. Kimia Farma Diagnostics branch.

According to the Finance, Accounting and Tax Manager of PT Kimia Farma Diagnostika, Mr. Firman Ariyandi, "The price set for the delivery of PT Kimia Farma Diagnostika's health services to customers is the price that is the basic reference for determining it by the government, while the margin taken for the delivery is only around 30% from the basic price, plus the application of Law no. 42 of 2009 is fully used and becomes a reference in terms of taxation, especially VAT. "So the benefit that is felt directly by customers is that there is no VAT charge from service transactions carried out, the clear difference is that on the part of PT Kimia Farma Apotek, when delivering medicines to customers, they charge VAT of 10% of the basic price."

Mr. Firman Ariyandi added, "In every business process carried out by the company, all employees, whether at the head office or branches, are required to understand the classification of our business field, so that there should be no delivery other than health services, so that it does not give rise to corrections or differences in interpretation from the tax office. "What we need to emphasize from the VAT side is our handover to customers and recording turnover according to what happens." It is clear from the presentation that there are many positive aspects felt by both customers and the company itself regarding the effectiveness of implementing VAT within PT Kimia Farma

Diagnostika, which is expected to run according to existing procedures and be maintained for continued business innovation in the future.

c. Development

Development is measuring an organization's ability to increase its capacity to face society's demands. Hasibuan (2011:69) in his book Human Resource Management says that development is an effort to improve the technical, theoretical, conceptual and moral abilities of employees in accordance with the needs of the job/position through education and training.

Based on the results of research at PT Kimia Farma Diagnostika, in implementing VAT policy development, PT Kimia Farma Diagnostika also utilizes existing technology, apart from its superior human resources, it is also accompanied by the use of sophisticated and updated technology. It is evident from the questions asked by researchers regarding the use of applications to support taxation, especially VAT, Tax Accounting Staff of PT. Kimia Farma Mr. Dika Hafif Arizal stated "That the full use of applications belonging to the Directorate General of Taxes (DJP) and the company's internal system is the main key to harmonizing tax data which is generalized to all PT Tax Accounting Staff. Kimia Farma Diagnostics is another and the third party application used is scanning tax invoice barcodes to validate whether the tax invoice is valid. "In the future, we will also use SAP, but it requires further study from the taxation and accounting side of the company."

The connection is that the use of technology related to recording Taxable Goods (BKP) and Taxable Services (JKP) is a unity. Tax Accounting Staff PT. Kimia Farma Diagnostika Branch Muhammad Damar Abiyyu explained that "Usually we utilize the company's internal system which is connected between the center and all branches, and every day we must input all activities, whether purchasing or providing services, that occur at the branch."

This is done on the grounds that the technology system as a support for human resources is easier, more effective and efficient. Tax Accounting Staff PT. Kimia Farma Pusat Dika Hafif Arizal also confirmed that "the DJP system is easier because our company's internal system also supports data fulfillment for this matter."

This means that apart from the resources it has and the generalization of superior use of information technology, PT. Kimia Farma also includes other internal supporting tools both in technological systems and others so that existing resources can be fully deployed in the effectiveness of VAT policies in the field of health services at PT. Kimia Farma Diagnostics.

2. Barriers to Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021

In the implementation of the Effectiveness of the Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021, there are obstacles faced by the need for socialization by the DGT by taxpayers in terms of rules and systems so that the applicable regulations can be implemented and the level of compliance is as expected (Mikesell, 2014).

3. Efforts to resolve obstacles to Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021.

Efforts made to resolve obstacles to the Analysis of the Effectiveness of Value Added Tax Policy for Health Services at PT Kimia Farma Diagnostika in 2021 are Efforts to Develop the DJP Application System, especially Network (speed) and Server Improvements, Improvement Efforts in terms of applications,

especially Taxpayer Data Protection and Efforts To avoid Human Error, continuously update tax regulations, especially VAT and understand tax regulations from related agencies

CONCLUSION

Based on the evaluation carried out at PT Kimia Farma Diagnostika, the research can provide the following conclusions and suggestions:

- 1) The efficiency obtained from the value added tax policy and its implementation is very satisfying, where tax savings can be felt by all parties, both the agency itself and customers. From the company side, PT Kimia Farma Diagnostika saves in terms of VAT and Corporate SPT Reporting. Also supported by the Three Large Taxpayers KPP and Law no. 42 of 2009 which confirms that the classification of the health services business field is exempt from VAT, this is the basis for assessing that the company's level of efficiency is satisfactory (Miftahudin & Irawan, n.d.).
- 2) The obstacles that exist in the implementation of value added tax in Law No. 42 of 2009 PT Kimia Farma Diagnostika are the lack of socialization and education to every taxpayer, especially those within the scope of PT Kimia Farma Diagnostika's counterparties, that based on Law No. 42 of 2009 PT Kimia Farma Diagnostika is exempt from VAT, so many government/private agencies request tax invoices from PT Kimia Farma Diagnostika.
- 3) Efforts to resolve obstacles include coordination by each party to solve the problem in terms of socialization and confirmation of a letter from the tax office in which the solution is used as a reference that PT Kimia Farma Diagnostika is exempt from Value Added Tax.

Suggestion

1. PT Kimia Farma Diagnostika needs to maintain the level of efficiency in tax savings by considering business processes that will be developed with existing VAT or tax laws, so that it can optimize policies that are in line with the tax service office.
2. From the side of the Tax Service Office, there needs to be socialization regarding applicable tax regulations so that parties carrying out transactions understand the applicable tax regulations, and also gain benefits in terms of tax compliance for each taxpayer.
3. Harmonized efforts between the Tax Service Office and PT Kimia Farma Diagnostika are as expected, but there are several things that need to be done in terms of education and outreach to taxpayers.

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