The Implementation of Prepopulated Value Added Tax-In on E-Invoice 3.0 at Crediting of Value Added Tax-In at PT. XYZ

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ABSTRACT

This study aims to determine the implementation of prepopulated value added tax/VAT-in on e-invoice 3.0 on crediting input of VAT-in at PT XYZ and besides that this study also aims to determine the effectiveness of using prepopulated input vat-in on e-invoice 3.0 at PT.XYZ. The conclusions from the researches of the implementation of the prepopulated menu. The object of this research is PT XYZ, a company engaged in the field of expedition by carrying out and completing works such as land preparation, cut & fill, infrastructure, red soil warehouses and road construction. The research data used in this study is secondary data. In meeting the needs of secondary data, researchers collected data by interviews, summation and observation. The results of this study indicate that the prepopulated implementation menu at PT XYZ is less effective.

Keywords: Prepopulated data menu, input vat-in crediting, e-invoice 3.0

Introduction

The presence of e-invoice is one of the efforts to prevent the dangers of tax invoices, including the issuance of tax invoices by taxpayers who are not eligible or not taxable entrepreneurs, the number of tax invoices that have been issued, the rise of fictitious tax invoices, as well as multiple tax invoices. This of course will become a huge administrative burden for both the Directorate General of Taxation (DGT) and the taxable entrepreneurs. According to Theo (2018) the main purpose of implementing e-invoice is so that the collection of Value Added Tax (VAT) and transactions is easily cross-checked as well as protection for taxable entrepreneurs from input VAT credits that do not comply with the provisions. This is because the printed e-tax invoice is equipped with a security in the form of a QR code. The QR code displays information about delivery transactions, tax base and VAT values and others.

Value Added Tax according to Law No. 42 of 2009 is a tax on the consumption of goods and services in the Customs Area which is imposed in stages in each production and distribution channel. Waluyo (2011:9) states that Value Added Tax is a tax imposed on domestic consumption (in the customs area), both consumption of goods and consumption of services. According to Mardiasmo (2009: 269) in Riri I. C. Lumikis and Ventje Ilut (2018) states that when viewed from history, Value Added Tax is a substitute for Sales Tax. The reason for this understanding is because it is felt that the
Sales Tax is no longer sufficient to accommodate community activities and has not yet reached the target of development needs, among others, to increase state revenues, encourage exports, and equalize the tax burden.

Tax invoice is part of value added tax. PER-24/PJ/2012 explains that a tax invoice is proof of tax collection made by a taxable entrepreneur who delivers taxable goods or delivers taxable services. Tax invoice according to Law No. 42 of 2009 in Article 1 is proof of tax collection made by a taxable entrepreneur due to delivery of taxable goods or delivery of taxable services or proof of tax collection due to import of taxable goods used by the Directorate General of Customs and Excise. According to PER-24/PJ/2012 Tax invoice serial number is a serial number given by the Directorate General of Taxes to taxable entrepreneurs with a certain mechanism for numbering tax invoices in the form of a collection of numbers, letters, or a combination of numbers and letters determined by the Directorate General of Taxes. In PER-24/PJ/2012 Article 1 paragraph (9) it states that an incomplete tax invoice is a tax invoice that does not include information as referred to in Article 13 paragraph (5) of the Law on Value Added Tax and/or includes information that is not true or real. and/or fill in information that is not in accordance with the procedures and procedures as stipulated in this Regulation of the Director General of Taxes.

Tax invoices that are not filled in completely, clearly, correctly, and/or are not signed by the PKP or the official/employee appointed by the PKP to sign them in accordance with the procedures and procedures as stipulated in this Regulation of the Director General of Taxes are incomplete tax invoices according to PER -24/PJ/2012 Article 6 paragraph (2). For Tax Invoices that are damaged, filled in incorrectly, or written incorrectly, so that they do not contain complete, clear and correct information, the PKP issuing the Tax Invoice can issue a replacement Tax Invoice. PKP that issues a Tax Invoice after a period of 3 (three) months has passed since the time the Tax Invoice should have been made as referred to in Article 2 is deemed not to have issued a tax invoice. PKP buyers of taxable goods or recipients of taxable services who receive tax invoices as referred to in paragraph (2) cannot credit the Value Added Tax listed therein as input tax.

This e-invoice application appears to follow up on the issuance of Minister of Finance Regulation (PMK) Number 151/PMK.011/2013 dated 11 November 2013 concerning Procedures for Making and Procedures for Correcting or Replacing Tax Invoices. In accordance with Article 1 point 23 of the VAT Law, an e-invoice is a tax invoice as proof of VAT collection made by a Taxable Entrepreneur (PKP) electronically, the procedures for which are regulated in the Directorate General of Tax regulations. The form of an e-invoice is an electronic document that can be printed in paper form or in pdf file form. The application of e-invoices is to provide convenience to PKP in making tax invoices by using and utilizing information technology, such as wet signatures being replaced with electronic signatures. Another convenience is that e-invoices are not required to be printed thereby reducing paper costs, printing costs and costs. storage. In addition, the e-invoice is one unit with the e-SPT, making it easier in terms of reporting Periodic VAT returns and requests for tax invoice serial numbers are provided online via the DGT website so there is no need to go to the KPP.

Through the Announcement of PEM11/PJ.09/2020 concerning National Implementation of the e-invoice Desktop Application Version 3.0, DGT officially announced that the implementation of the e-invoice Client Desktop version 3.0 nationally will be carried out on October 1. There are 4 new menus in the e-invoice 3.0 application, namely, Prepopulated input tax data, Prepopulated import notification data, Prepopulated VAT refund data, Stamp code synchronization. According to www.pajak.go.id, the Prepopulated Menu, input tax and PIB, is the newest feature in e-invoice 3.0. Prepopulated does not remove the key-in function or CSV data import mechanism. This menu is a tool to facilitate PKP so that there is no need to input (key-in) or import data mechanisms. In the previous application, e-invoice 2.2, every time a PKP obtains a tax invoice for the acquisition of BKP/JKP from a transaction partner, the PKP must input it manually, carry out the import scheme, and through
the e-invoice scanner application to the e-invoice application

Sourced from scan-e-invoice.com, this 3rd party application appears because of the opportunity to accelerate the process of inputting tax invoices into the e-invoice system. Only by using the PKP e-invoice scan application can you translate the QR code printed on the input tax invoice. This e-invoice scan application can also immediately export in CSV format according to the format from DGT. By using the PKP e-invoice scan application, it only takes 2 seconds/invoice to read the contents of the input tax invoice. High accuracy with the e-invoice scan application can be validated directly on the DGT server and make it easier. This e-invoice scan application also prevents duplication of input tax invoice input. The e-invoice scan application can separate e-invoices based on NPWP automatically, this helps PKP if they hold multiple NPWPs so that tax invoices don’t get mixed up with different NPWPs. The results of the QR scan will appear in the form of invoice status, summary or identification data from the tax invoice and the contents of the transaction on the tax invoice. The e-invoice scan application will detect tax invoices that have been scanned before. In addition, a replacement invoice with the same number for a normal tax invoice that was previously scanned will be detected. Input tax invoices that have passed the crediting period (3 months) will be immediately detected when scanning invoices. The scanned tax invoice will be saved to the Export e-invoice page. PKP can choose several input tax invoices or can choose all of them directly to be credited in the selected tax period. After selecting the tax invoice that you want credited at the desired period, PKP can download the file in CSV form. The CSV file is then imported into the e-invoice which will then be uploaded to DGT. The process from inputting to calculating input invoices in e-invoices greatly facilitates PKP.

PT XYZ is a company that will be the object of research. PT XYZ is a company engaged in construction by carrying out and completing work such as and preparation, cut and fill, infrastructure, red dirt fraud and road construction. In practice, PT XYZ as a taxable entrepreneur since April 3, 2012 and has been registered with the East Jakarta KPP Madya explained that there are still many obstacles in reporting VAT returns. PT XYZ must input the input VAT that is obtained manually either through Microsoft Excel format or scanned through a barcode scan with a third party application. Input VAT invoices that are entered manually by following the Microsoft Excel format according to DGT rules are stored in CSV form which will then be imported into e-invoice. Input VAT invoices received by PT XYZ range from 300-600 invoices each period. The mistake that usually occurs is entering the value of the tax base, VAT or tax ID number incorrectly from the input tax invoice. This is of course very time-consuming for PT XYZ in reporting periodic VAT annual report considering that the input VAT invoices obtained by PT XYZ are usually more than the output tax invoices.

Sourced from klikpajak.id, the prepopulated feature is an additional feature in the desktop e-invoice application that does not remove the key-in function or CSV data import mechanism. Prepopulated input tax is a system in which the DGT provides PKP’s input tax data based on previously recorded data. Through this prepopulated feature, PKP no longer needs to enter data one by one. Thus the system is expected to reduce the occurrence of data input errors.

By looking at this description, researchers are interested in conducting research related to the implementation of prepopulated input invoice data in e-invoice 3.0 on PT XYZ’s input invoice crediting.

Research Methods

The type of research used by researchers in this research is qualitative research using descriptive methods. The purpose of this research is to explain the implementation of prepopulated input tax invoices on e-invoice 3.0 and to find out how effective the use of prepopulated input tax invoices is on e-invoice 3.0. The purpose of this research is descriptive qualitative, according to Strauss and Corbin (Sujaweni 2015:11), what is meant by qualitative research is a type of research that produces findings that are not obtained by using statistical procedures or another measurement methods.
This research is only limited to trying to tell or explain the situation or problem as it exists by trying to reveal facts. This research seeks to find DGT's basic considerations for changing the policy for implementing the prepopulated menu in e-invoice 3.0 and the implications that occur in a company. The object of this research is a company engaged in the contractor sector by carrying out and completing work such as land preparation, cut & fill, infrastructure, excavation of red soil and road construction. In accordance with Law No. 28 of 2007 PT XYZ was confirmed as a taxable entrepreneur on April 3, 2012 which was registered at KPP Middle Jakarta East.

The research data used in this research is secondary data. Secondary data is research data obtained from other parties that have been processed into finished forms that are relevant to this research. In meeting the needs of secondary data, researchers collected data by interviews, documentation and observation. The results of the interviews, observations and documentation can help the author to see the results of implementing the prepopulated menu in e-invoice 3.0 issued by DGT. Sugiyono (2007) revealed that data collection can be done in various settings, various sources and various ways. When viewed from the data source, data collection can use primary sources and secondary sources. Primary sources are data sources that directly provide data to data collectors. While secondary sources are sources that do not directly provide data to data collectors such as through other people or through documents. The data analysis technique used in this study is a qualitative data analysis technique. Because in the analysis of the effectiveness of the policy of implementing the prepopulated menu in e-invoice 3.0 only to prove the goal with its realization, the researcher will consider all the collected data which was obtained through interviews with informants and documentation obtained from PT XYZ.

Nasution (1988) in Sugiyono (2007) states "analysis has started since formulating and explaining the problem, before going into the field, and continues until the research results. Data analysis becomes a guide for further research until, if possible, a grounded theory. However, in qualitative research, data analysis is more focused during the field process along with data collection. The data analysis process starts from the analysis before going to the field. Analysis was carried out on data from preliminary studies or secondary data used to determine the research focus. However, the research focus is still temporary, which is likely to develop as researchers enter the field. The next process is analysis during the field. Miles and Huberman (1984) in Sugiyono (2007) suggest that activities in qualitative data analysis are carried out interactively and continuously until complete, so that the data is saturated. Data analysis begins with collecting the required data from PT XYZ. Next, the researcher will describe some practical concepts based on the understanding obtained directly. The practical concept is then described by comparing findings or practices in implementing prepopulated menus in e-invoice 3.0. In the next stage, the researcher evaluates the e-invoice 3.0 concept with the Prepopulated menu by looking at the facts. The evaluation shows the various possible consequences of implementing the system in the company's operational activities and looks for alternative choices that are used as solutions to the problems encountered. And the evaluation results are then drawn as conclusions to solve the problems that exist in the implementation of e-invoice 3.0 with the Prepopulated menu.

Description of Research Object

PT XYZ is a company engaged in the construction sector that started its business as a provider of heavy equipment rental services, then in 2008 began to expand its wings into the mining sector for hauling work. In 2004 PT XYZ explored a new business as an earthwork contractor and grew until 2013 where PT XYZ became a general contractor for the Cikampek - Palimanan (Cipali) toll road strategic project. Currently PT XYZ is one of the leading general construction companies in Indonesia. With a focus on providing exceptional and timely service, PT XYZ has strengthened PT XYZ's reputation as a main source for dealing with various government projects as well as customized private projects. From earthworks to mining construction projects and transportation services.
In accordance with PEM 000348/WP.20/KP.0703/2012 on April 3, 2012 PT XYZ was determined as a taxable entrepreneur by KPP Madya East Jakarta. By establishing PT XYZ as a PKP, PT XYZ is required to issue an output tax invoice when billing the customer. In addition, they are also required to calculate, deposit and report their VAT obligations every month.

Analysis of Implementation of Manual Input Using Microsoft Excel on PT XYZ Tax Credit

Initially, the administrative process for crediting input tax invoices at PT XYZ used Microsoft Excel. This is because there are no specific rules governing how to credit input invoices from the DGT itself. Submission of input tax invoices at PT XYZ begins with an agreement to make a Purchase Order or contract that binds the delivery of goods to PT XYZ with the total sum of the DPP and VAT value. Furthermore, when the goods are delivered, the counterparty will provide billing documents in the form of invoices, receipts, tax invoices and other related attachments according to PT XYZ’s billing procedures.

According to the interview conducted, Ms. Puji as a tax staff at PT XYZ stated "Tax invoices that have been processed in the finance department will be given directly to the company’s tax staff. Collection of input tax invoices is done every time a purchase transaction occurs. Once collected, the input tax invoices will be inputted manually using Microsoft Excel on a monthly basis. This is very time consuming because there are eight data that need to be inputted for one invoice. After inputting invoice data, PT XYZ will save the data in CSV (Comma Delimited) format. The data that needs to be input based on a tax invoice includes the serial code of the tax invoice, the tax invoice number, the tax invoice crediting period, the date of the tax invoice, the seller’s TIN, the seller’s name, the DPP value, and the VAT value. Then the CSV is imported into the e-invoice for the selection of data that the DGT wants to approve."

Analysis of Input Implementation with Third Party Scan Barcode Applications for PT XYZ Tax Credits

Sourced from scane-invoice.com, 3rd party applications appear because of the opportunity to accelerate the process of inputting tax invoices into the e-invoice system. Only by using the PKP e-invoice scan application can you translate the QR code printed on the input tax invoice. The number of complaints experienced by PT XYZ in inputting tax invoices using Microsoft Excel made PT XYZ have to look for other ways of inputting invoices. As stated by Mrs. Puji as a tax staff at PT XYZ in 2019 PT XYZ bought software from a 3rd party (Third) to read Barcodes on input tax invoices. PT Idemas Solusindo Sentosa is the 3rd (Three) party trusted by PT XYZ in the process of managing its input tax invoices. The purchase of this software is only valid for one year at a price of IDR 1,400,000.

In accordance with the interviews conducted, the method of crediting input invoices using a barcode scan application begins with an agreement to make a Purchase Order to a supplier that binds the delivery of goods to PT XYZ. The Purchase Order includes the total sum of the DPP and the Value of VAT. Then at the time of delivery of the goods, the transaction counterparty will provide billing documents in the form of invoices, receipts, tax invoices and other related attachments according to the billing procedures that apply at PT XYZ. In this case, it is carried out by the finance division, which then submits the input tax invoice to the tax division to be collected and inputted in the e-invoice as a deduction for VAT tax debt.

In the interview Mrs. Puji stated "During the use of the e-invoice scan application there have not been any major problems, it’s just that sometimes the signal for the scan is problematic maybe because it is connected directly to the DGT as it is known that the DGT server itself is often down too. For others there is no problem because of that we are still using this application until now, even though we have to pay annually. Easy, accurate and effective management of tax invoices makes PT XYZ feel comfortable using the application from PT Idemas Solusindo Sentosa."
Input Invoice Implementation Analysis with Input Invoice Prepopulated Menu on PT XYZ Tax Credit

The circulation of the QR Scanner e-invoice application which was not issued directly by the DGT made the DGT issue a new menu for PKP in crediting input invoices. Through the Announcement of PENG-11/PJ.09/2020 DGT officially announced that the implementation of e-invoice Client Desktop version 3.0 nationally will be carried out on 1 October 2020. In accordance with the implementation timeline at www.pajak.go.id e-invoice 3.0 with a new menu prepopulated input invoices for PT XYZ starting in August 2020. This is because PT XYZ is registered at the KPP Madya East Jakarta. After updating the e-invoice 3.0 application, the desktop display on the e-invoice raises 3 new menus, namely the prepopulated menu which has sub-menus such as input tax invoices, import documents (PIB) and vat refunds. The same process is carried out until the tax division receives an input tax invoice from the finance division. After the input tax invoices have been collected, the next process is the data retrieval process (prepopulated data) that has been provided by the e-invoice 3.0 system.

In addition, PT XYZ must crosscheck the tax invoice data in the input invoice prepopulated menu with the input invoice hardcopy that has been received by the tax division. The related party will choose a tax invoice that already has a hardcopy for credit. According to the results of interviews with PT XYZ’s tax staff, if the hard copy has not been received, the tax division will leave the tax invoice in the prepopulated menu until the hard copy of the tax invoice is provided by the finance party. This can be a detection tool for invoices that have not yet entered the Head Office. According to PT XYZ, the e-inverse 3.0 system often encounters problems (bug system) so that PT XYZ is required to log-out and log-in again into the e-inverse 3.0 system. In addition, e-inverse 3.0 errors often occur due to system maintenance (Maintenance System) being repaired by the DGT at the time approaching the reporting of VAT returns. Where this is also PT XYZ’s complaint because it will trigger delays in reporting VAT returns and cause fines for late VAT reporting. In her interview Mrs. Puji stated “By using the prepopulated data menu, there was a decrease in the number of credited input tax invoices. This is because we are not used to using this menu and the internet connection must be stable to get data on this menu. Apart from that, this menu makes us have to log out & log in to the e-inverse menu because more often the laptop has an error. We therefore switched back to the menu easier 3rd party.”

Comparison of input invoice crediting with manual, use of 3rd party applications and prepopulated input invoice data

PT XYZ has carried out tax administration in accordance with applicable tax regulations, namely Law No. 42 of 2009. This can be seen from PT XYZ which performs VAT calculations, namely the difference between the Value of Output Tax and the Value of Input Tax, tax deposit and reporting of VAT returns. Where tax administration is carried out through the e-invoice application that has been issued by the DGT. PT XYZ also actively follows the development of tax regulations issued by the DGT through various platforms that have been provided such as the DGT’s official website, DGT’s official social media and related institutions in the field of taxation. The regulations that have developed include regulations regarding the national implementation of the e-invoice application Version 3.0 which was published on the DGT’s official website with the announcement No. PENG-11/PJ.09/2020. PT XYZ updated the e-invoice 2.2 system to 3.0 and carried out tax administration using e-invoice 3.0 in October 2020. As a result of updating the e-invoice system from version 2.2 to e-invoice version 3.0, there must be some differences when crediting input invoices. The following is a comparison before implementing prepopulated data and after implementing prepopulated data on e-inverse 3.
Table 1. Comparison of pre-implementation prepopulated data on e-invoice 3.0 and its implementation

<table>
<thead>
<tr>
<th>Comparison</th>
<th>Input using Microsoft Excel</th>
<th>Input using Scan Barcodes</th>
<th>Input using Menu Prepopulated Data</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Data Collection</strong></td>
<td>Input tax invoices are collected accordingly purchase date</td>
<td>Input tax invoices are collected by date of purchase</td>
<td>Input tax invoices are collected accordingly supplier to facilitate sorting in the prepopulated menu</td>
</tr>
<tr>
<td><strong>Input Process Tax Invoice Data</strong></td>
<td>Data is input using the key in system (manually) per tax invoice and import in CSV form</td>
<td>Data is input by scanning the barcode on the tax invoice and importing it in CSV form</td>
<td>Data is input by processing data calls which are available in the prepopulated menu Invoice data input</td>
</tr>
<tr>
<td><strong>Process Reporting of SPT VAT</strong></td>
<td>Reporting is done at the Registered Tax Office by providing a CSV exported from the e-invoice system</td>
<td>Reporting done using e-filling provided by DGT on the website djp.online.pajak.go.id by uploading the CSV file exported from the e-invoice system</td>
<td>Reporting is done by accessing the VAT web based on the webe-invoice.pajak.go.id page without exporting CSV from the e-invoice system</td>
</tr>
<tr>
<td><strong>Use Connection Internet</strong></td>
<td>The internet must be connected during the Invoice approval process on the e-invoice</td>
<td>The internet must be connected at the time of scanning the tax invoice barcode, approval of the tax invoice die-invoice and at the time of reporting use e-filling</td>
<td>The internet must be connected both when calling data in the prepopulated fata menu, when uploading, when approval of invoices and when when reporting SPT PPN</td>
</tr>
<tr>
<td><strong>System Effectiveness</strong></td>
<td>Less effective because PT XYZ has to input manually one by one by entering data according to the tax invoice</td>
<td>Effective because it only takes a scan click and all invoice data has been read</td>
<td>Effective because there is no need to input into the e-invoice system, you only need to choose what to credit</td>
</tr>
<tr>
<td></td>
<td>Time required for input one Invoice input to the e-invoice system in about 25 seconds</td>
<td>Time required for input one Invoice input reaches the e-invoice system in about 2 seconds</td>
<td>The time needed to input one input invoice to the e-invoice system is around 10 seconds depending on the internet connection</td>
</tr>
<tr>
<td></td>
<td>Output Input invoices that are credited per Period are around 400 Tax invoices</td>
<td>Output Invoices input credited per period around 500-800 invoice</td>
<td>Input Invoice output credited per Term is approx. 499 invoice</td>
</tr>
<tr>
<td></td>
<td>Detection of Invoices that cannot be credited is in the final approval process in the e-invoice system.</td>
<td>Detection of Invoices that cannot be credited is in the initial scan process using a barcode scan.</td>
<td>Detection of Invoices that cannot be credited is at the end of the VAT web-based process.</td>
</tr>
<tr>
<td></td>
<td>VAT status using a manual crediting system is Overpaid as seen on the SPT December VAT 2018</td>
<td>VAT status using a 3rd party crediting system is Overpaid as seen on Periodic VAT SPT February 2019</td>
<td>VAT status using the pre-populated menu credit system is Underpaid as seen on the September 2020 VAT SPT</td>
</tr>
</tbody>
</table>

Source: Data Processed (2022)
In the comparison table it can be seen that the effectiveness of input invoice crediting according to PT XYZ occurs when using 3rd party applications. In her interview, Mrs. Puji stated "Using 3rd party applications is easier than using the prepopulated data menu from DGT. In addition, the results of crediting input invoices are also more than using the prepopulated data menu. This is what causes PT XYZ to return to using third party applications in crediting input invoices, even though we have to pay each year."

From the results of observations made, it is known that PT XYZ only uses the prepopulated menu in 2 tax periods, namely the August & September 2020 periods. PT XYZ’s unfamiliarity with using the prepopulated data menu in crediting input invoices is one of the triggers for the ineffectiveness of using the prepopulated data menu. This can be seen from the input invoices that PT XYZ can only credit as many as 499 invoices where this value has decreased compared to the use of 3rd party applications.

The occurrence of underpayment when using the prepopulated data menu also shows the ineffectiveness of using the prepopulated data menu for PT XYZ. In addition to the lack of credited input tax invoices in September 2020, differences in economic conditions and differences in sales transactions resulted in PT XYZ’s VAT in September 2020 having Underpaid status. In her interview, Mrs. Puji stated "There is no learning or tutorial in using the prepopulated data menu in e-invoice 3.0 which makes PKP like PT XYZ confused both in its use and the advantages and disadvantages of the prepopulated menu itself. In its implementation in the field, the prepopulated data menu it is also often down where e-invoices often sign out when used." The absence of counseling and the existence of a system error from the DGT was also the reason why PT XYZ stopped using the prepopulated data menu in e-invoice 3.0. With other options in inputting input invoice crediting, namely either manually or a 3rd party application, PT XYZ chooses a method that is easier and more effective in its use. In this case PT XYZ chose to switch back to using a 3rd party application in inputting input invoice credits that were obtained every purchase transaction.

Conclusion and Discussions

The implementation of entering input tax invoices using a manual process, scanning the input e-invoice barcodes with the prepopulated data menu on e-invoice 3.0 has several significant disimilarities felt by PT XYZ. Until the time of the study, PT XYZ still used 3rd parties in crediting input tax invoices. Ease of use, time efficiency and early detection of canceled/substitute or double tax invoices are the reasons why PT XYZ uses a 3rd party barcode scanning system. By implementing the prepopulated data menu in e-invoice 3.0, it makes it easier for PT XYZ to credit input invoices. PT XYZ only implemented the input invoice prepopulated menu several times in e-invoice 3.0 in the input invoice crediting process. DGT has prioritized the convenience of PKP in inputting input tax invoices, namely by simplifying the system in integrating data between PKP Sellers and PKP Buyers. DGT suppresses the occurrence of credit errors due to transactional counterparties changing data with the input invoice data prepopulated menu in e-invoice 3.0. It is known that the application of prepopulated input invoice data is considered effective and efficient in time and effort for PKP in carrying out the process of crediting input invoices.

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