

**Basic Evaluation of Tax Imposition for Value Added Tax (VAT) Calculation on  
Tourism Travel Sub-Agent at Panorama World Tour and Manado Travel  
(Alfian Maase)**

**ABSTRACT**

Value Added Tax is one of the tax types in Indonesia. This is imposed on each Value Added of Taxable Goods and Services by multiplying the rate of Value Added Tax with the Tax Imposition Basis, which is the 10% rate as stipulated in the Taxation Law Number 42 of 2009. In addition to the applicable tax rates, a proper understanding of the Company's Taxation Law regarding the applicable Tax Imposition Basis is required in order to correctly determine the Tax Imposition Basis in accordance with the Company's Business Activities. The object of this research was Panorama World Tour and Manado Travel which was a franchise company engaged in the field of Travel Business for Agency Services.

The purpose of this research was to evaluate the tax imposition basis for the calculation of the value added tax used by the company. This research used a descriptive analysis method which discussed the problem by collecting, describing, calculating and comparing the data and circumstances as well as explaining a situation in such a way that a conclusion could be drawn. Based on the research results, Panorama World Tour and Manado Travel sold three products, they were Airline Tickets, Tour Packages and Hotel Vouchers. In calculating the Value Added Tax for all sold products, the company used the Product Sales Commission as the tax imposition basis (other values). This meant that it had not used the correct other value according to the Law Number 42 of 2009 in the calculation of each product because not all sold products had a Sales Commission.

For this reason, the company should be able to separate the Value Added Tax calculation based on the type of product and use the appropriate tax imposition basis (other values) if the Airline Ticket is calculated based on the sales commission and if the Tour Packages and Hotel Vouchers are calculated based on the amount of bill or the price which must be paid in order that the company does not have to bear the administrative sanctions as a result of Value Added Tax underpayment.

**Keywords: Evaluation, Tax Imposition Basis, Other Values, Value Added Tax, Agency Services**

## INTRODUCTION

### Background of the Problem

The welfare of the people is closely related to the goals of a country. The government in every implementation of its policies always makes it as a goal to be achieved. Various efforts have been made by the state (government) to improve it, including through national development. To finance it, the government needs a large amount of funds, thus not only can the government take a role, but also the people have the rights and obligations to achieve this welfare by paying taxes to the state. Tax is a mandatory contribution imposed on every taxpayer on the object he owns and the results are submitted to the government. Thus the funds earned can be used for the national development.

The largest source of state revenue is through the tax sector. Revenue from the tax sector is divided into two parts, they are from direct taxes such as Income Tax and from indirect taxes such as Value Added Tax. Taxes are imposed directly or indirectly on entrepreneurs, both individuals and entities. They are imposed through withholding or collection of other parties when the entrepreneurs make a purchase, it is even possible to impose the tax when they sell goods and services.

One of the tax types is Value Added Tax (VAT). Value Added Tax payable can be calculated by multiplying the Value Added Tax rate of 10% as stipulated in the law which governs it. The legal basis used is Law Number 42 of 2009 which came into force on April 1, 2010. Panorama World Tour and Manado Travel is a service company that is engaged in tourism as well as a franchise company. In its division, it is a subsidiary. The parent company is Panorama JTB Tours Indonesia which is located in Jakarta. Thus all the products sold there will also be sold by the subsidiary. They include Airline Tickets, Tour Packages and Hotel Vouchers.

Travel Services Business or better known as Travel Agent consists of two classes, they are Agents and Sub-Agents or Wholesalers and Retailers. When viewed from the direct or indirect relationship of a Travel Service Business with an Airline, in this case the parent company is the agent, while the subsidiary is the sub-agent. Thus when viewed from the description above, Panorama World Tour and Manado Travel is a sub agent. The biggest sale in its business is Air Ticket Sale, it is based on commission award from the Airline. Ticket Sales System for each Airline is online and has a different display format. In contrast to it, other products sold such as Hotel Vouchers and Tour Packages do not depend on commission giving, therefore the company needs to set a profit on the selling

price of the product which is set by the leader in order that the existing price can remain competitive with other Travel Agents.

The problem which appears is in determining the tax imposition basis on Tour Package Products which consist of several cost components such as Tickets, Hotels, Food, Tourist Attractions Entrance Tickets and Tour Guides, which when viewed further, these components have their respective Tax Regulations. So far, in practice, Panorama World Tour and Manado Travel only uses the same Basic Value Added Tax for all the products which they sell. Therefore it is necessary to conduct a research in relation to the Tax Imposition Basis for Value Added Tax (VAT) Calculation on Sub Travel Agents at Panorama World Tour and Manado Travel, with the aim of evaluating whether or not the basis of VAT imposition used is in accordance with applicable tax regulations.

## **THEORETICAL BASIS**

### **Tax Definition**

According to the law no. 28 of 2007 article 1 paragraph 1, tax is a mandatory contribution to the state owed by an individual or entity which is coercive under the law without getting direct compensation and is used for the needs of the state for the greatest prosperity of the people.

From several understandings of the experts, the writer can conclude that tax is mandatory contributions from the people which are collected by the government based on the law for the state treasury for public welfare which is coercive but does not get direct rewards.

### **Value Added Tax Definition**

Based on Law No. 42 of 2009, Value Added Tax is a "tax imposed on the consumption of goods and services within the customs area, which is imposed in stages in each production and distribution line".

### **Value Added Tax Rate**

Value Added Tax rate is regulated in article 7 of its law as follows:

1. Value Added Tax rate is 10% (ten percent)
2. Value Added Tax rate of 0% (zero percent) is applied to:

- a. Tangible BKP Exports
  - b. Intangible BKP Export
  - c. JKP Export
3. With the Government Regulation, the rate as referred to in paragraph 1 can be changed to a minimum of 5% (five percent) and a maximum of 15% (fifteen percent).

### **The Basis of Value Added Tax Imposition**

Article 1 paragraph 17 of the 1984 VAT Law defines the Tax Imposition Basis as the amount of Selling Price, Replacement, Import Value, Export Value or Other Values (which are stipulated by Regulation of the Minister of Finance Number 75/PMK.03/2010 on March 31, 2010) which is used as the basis to calculate the tax payable. More detailed details regarding the object of research can be found in the Elucidation of Other Values as the Tax Imposition Basis, which is as an implementing regulation of Article 1 number 17 of the 1984 Value Added Tax Law, the Minister of Finance Regulation No. 75/PMK.03/2010 dated March 31, 2010 concerning Other Values of Tax Imposition Basis has been stipulated which was last amended in Regulation of the Minister of Finance Number 121/PMK.03/2015 dated 24 June 2015. Based on the regulation of the Minister of Finance, in article 2 point k, other values are stipulated as the tax imposition basis as follows:

k. "For the delivery of travel agency services and/or travel agent services in the form of delivery of tour packages, ordering transportation facilities, and booking accommodation facilities, the delivery of which is not based on the provision of commission/reward for the delivery of sales intermediary services, is 10% (ten percent) of the amount billed or the amount which must be paid; In relation to point k on the imposition basis of other values in tourism business activities, which is the type of travel agency services or agency services using the Director General of Taxes Letter No. S-464/PJ.53/2003.

1. The quotations in the letter state that:
  - a. PT ABC is engaged in the agency business (general sales agent) selling international tickets from XYZ (a United States-owned airline) and BCA (a Sri Lankan airline), where from the ticket sales activities, PT ABC gets a commission of 3%. However, XYZ and BCA do not want to be subject to Value Added Tax, thus it is considered that the commission has included 10% of Value Added Tax.

b. Question:

For agency services, PT ABC only charges Value Added Tax to airlines, while when the tickets are sold by PT ABC to travel agents/sub agents/buyers, then PT ABC no longer needs to charge the Value Added Tax?

In the commission includes VAT, then the net commission income is the gross commission income minus the amount of VAT payable?

For example, suppose the amount of commission which includes VAT is Rp. 3.00, thus the amount of VAT payable is  $10/110 \times \text{Rp. } 3.00 = \text{Rp. } 0.27$ , and the actual/net commission is  $100/110 \times \text{Rp. } 3.00 = \text{Rp. } 2.73$ , or  $= \text{Rp. } 3.00 - \text{Rp. } 0.27$ .

2. Article 4 letter c of Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times, most recently by Law Number 18 of 2000, stating that Value Added Tax is imposed on the delivery of Taxable Services in the Customs Area carried out by entrepreneurs.
3. Article 6 paragraph (1) Government Regulation Number 143 of 2000 concerning the Implementation of Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as Amended several times, most recently by Law Number 18 of 2000, as has been amended by Government Regulation Number 24 of 2002, stating that the Value Added Tax has become a part of the price or payment for the delivery of Taxable Goods and or delivery of Taxable Services, the VAT payable is 10/110 of the price or payment on delivery of Taxable Goods and or delivery of Taxable Services.
4. Item 7 of the Director General of Taxes letter Number SE-01/PJ.32/2000 dated May 4, 2000 regarding the Affirmation of VAT on Agency Services (Ticket Sales), stating that the basis for tax imposition on agency services is the amount of agency service fees received or should be received by an agency service company. The amount of VAT payable is 10% (ten percent) of the Tax Imposition Basis.
5. Based on the provisions in points 2 to 4, and taking into account the contents of the letter in point 1 above, it is hereby confirmed that:
  - a. The delivery of agency services by PT ABC to airlines is the delivery of Taxable Services subject to Value Added Tax, and in this case PT ABC is required to collect, deposit and report the VAT payable which is an Output Tax for PT ABC.
  - b. If the ticket is handed over by PT ABC to another travel bureau/sub agent/ ticket sales agent, then basically PT ABC has received ticket sales agency services from

other travel bureaus/sub agents/ticketing agents. In this case, the other travel agency/sub-agent/ticket sales agent is a Taxable Entrepreneur, then the delivery of the agency services is subject to Value Added Tax of 10% of the commission given by PT ABC to the other travel bureau/sub-agent/ticket sales agent, or from the difference between the price listed on the ticket and the price requested by PT ABC, and the Value Added Tax is an Input Tax for PT ABC.

- c. In this case the value of the agency commission includes Value Added Tax, the amount of the commission which is the tax imposition basis is 100/110 of the commission value which includes Value Added Tax, while the amount of VAT payable is 10/110 of the commission value which includes Value Added Tax.

### **The Calculation of Value Added Tax**

In relation to the VAT rate and the Tax Imposition Basis which have been explained in the previous subsection, the calculation of the Value Added Tax (VAT) stipulated by the Regulation of the Minister of Finance is calculated by transferring the VAT rate (generally 10% and 0% for Export BKP Tangible and Intangible and Export BKP JKP) on the tax imposition basis (Selling Price, Replacement, Import Value, Export Value, Other Values).

There are several VAT calculation formulas in articles 10 and 11 of Government Regulation Number 1 of 2012 which are seen from the contract conditions or the agreement, including:

- a. VAT is written separately, or

$$\text{VAT} = \text{VAT Rate} \times \text{Tax Imposition Basis}$$

- b. Price includes VAT

$$\text{VAT} = 10 / 110 \times \text{Price or Payment}$$

If it is out of the three previous points, then it is considered not including VAT

$$\text{VAT} = 10\% \times \text{Price or Payment}$$

## RESEARCH METHODS

This study used qualitative and quantitative data, specifically for quantitative data using 2019 data, which came from Panorama Tour and Manado Travel transaction data obtained by means of field research and library research.

This research was conducted with the following stages:

1. Collecting the data and theories about the problems taken.
2. Collecting the data regarding the calculation of company Value Added Tax.
3. Evaluating the tax imposition basis on the calculation of Value Added Tax by comparing the things applied by the company with the applicable Tax Regulations on it with the basis adopted, which was Law Number 42 of 2009, Regulation of the Minister of Finance Number 56/PMK.03/2015 concerning the Second Amendment to the Regulation of the Minister of Finance Number 75/PMK.03/2010 concerning Other Values of Tax Imposition Basis, and a detailed description of the object taken, which was in the Letter of the Director General of Taxes Number S-464/PJ.53/2003 concerning VAT on Agency Services.
4. Making conclusions and suggestions from the results of the study.

## RESEARCH RESULTS and DISCUSSION

### Short History of the Company

PT. Bunaken Surya Wisata or better known as Panorama World Tour and Manado Travel is a private service company engaged in the travel business. It was established and started operating on August 08, 2009. It is also a franchise company which the name came from a leading company in Jakarta called Panorama Group or usually known as Panorama JTB Tours Indonesia. The business fields run by this group consist of 5 Pillars, they are Travel and Leisure, Inbound, Hospitality, Transportation, and Media. Panorama World Tour and Manado Travel is a part of Travel and Leisure pillar. In more detail, this is a subsidiary in which the parent company is Panorama JTB Tours Indonesia, thus all products sold at there, will also be sold by the subsidiary. The products sold include Airline Tickets, Tour Packages, and Hotel Vouchers.

### Product

In its business activities, Panorama World Tour and Manado Travel is a business engaged in agency services (travel) selling various products, including:

a. Flight ticket

Nowadays, along with the Era of Globalization, there have been many emerging airlines which are actively involved in the World of Tourism. Both Domestic and International Airlines have their respective online ticket sales systems and have different display formats. But in general, the Ticket Sales System includes the Ticket Booking Screen Display, Price Display, Passenger Details and Payment Details. The ticket booking screen displays where there is a choice of origin city route, destination city route, departure date, return date and desired number of passengers. The next screen display is Price Information, generally in theory it is only divided into 2 parts, they are Economy Class (which is represented by the letter Y) and Business Class (which is represented by the letter C). Every ticket sale gets a sales commission from the Airline, and every process of Panorama World Tour and Manado Travel tickets selling has included the Value Added Tax. The biggest sale in its travel business is Air Ticket Sales.

b. Tour packages

This product is another option for customers when traveling, Tour Packages are products consisting of Transportation Costs, Accommodation or Lodging Fees (in the form of Hotels), Travel Costs which include Meals during the Tour, Entrance Tickets to Attractions, Tour Guide Fees and others. Tourism Packages are also divided into 2 types of destinations, they are Domestic (Inbound) and Overseas (Outbound). The most sale for this Tour Packages is Overseas Destinations such as Korea, Japan, China, Europe and others.

c. Hotel Vouchers

The sold hotel products are in collaboration with a subsidiary branch, which is MGBedBank. It is the largest hotel wholesaler in Southeast Asia which has links with thousands of hotels with a reach throughout the world, there are various hotel variations which are distinguished by type.



## RESEARCH RESULT

### The Calculation of Company Value Added Tax

Travel Service Business or better known as Agency Service or Travel Agent consists of two classes, they are Agents and Sub-Agents or Wholesalers and Retailers. When viewed from the direct or indirect relationship of a Travel Service Business with an Airline, in this case the Parent Company is the Agent, while the Subsidiary is the Sub-Agent. Thus when viewed from the description above, Panorama World Tour and Manado Travel is a Sub-Agent selling all available products at the Head Office which is Panorama JTB Tours Indonesia.

The tax imposition basis used by Panorama World Tour and Manado Travel in calculating its Value Added Tax is through Other Values. In practice, as a benchmark in carrying out business activities in the field of Agency Services (Travel), Panorama World Tour and Manado Travel uses the Director General of Taxes Letter No. S-464/PJ.53/2003. From the letter, Panorama JTB Tour Indonesia as the Head Office makes a calculation formula to make it easier to calculate the Value Added Tax for all products, including the following:

The Value Added Tax rates used in Panorama World Tour and Manado Travel:

$$\text{VAT} = 10\% \times \text{Tax Imposition Basis (A.S. on Sales)}$$

Agent Surcharge (A.S.) itself has the formula:

$$\text{A.S} = (\text{Selling Price} - \text{Purchase Price}) \times 100/110$$

Agent Surcharge is an Agent Fee or in other languages a Net Sales Commission after deducting Tax, and in this VAT calculation, it is the Tax Imposition Basis.

The followings were the sample of sales transactions for each product on Panorama World Tour and Manado Travel:

1. Ticket Sales

The company sold one way airline tickets to Mr. Hidayat, with Manado Jakarta Route using Garuda Indonesia Airplane on 12 June 2019, with a ticket price of Rp. 3,025,000. Panorama Travel paid the Net Travel Agent Price (NTA) to Garuda Indonesia in the amount of Rp. 3,000,000. The procedure for payment of its number was through automatic deduction of the balance which had been top up in the Garuda Sales System.

From the Transaction above, the calculation of the VAT payable was as follows:

Ticket Selling Price Rp. 3,025,000 (included VAT)

Net Travel Agent Rp. 3,000,000

Profit = Ticket Selling Price – Net Travel Agent

= Rp. 3,025,000 – Rp. 3,000,000

= Rp. 25,000

Commission / Agent Surcharge = Profit \* 100/110

= Rp. 25,000 \* 100/110

= Rp. 22,727 (Tax Imposition Basis, Other Values)

VAT payable = 10% \* Tax Imposition Basis, Other Values

= 10% \* Rp. 22,727

= Rp. 2273

Therefore the VAT payable paid by Panorama World Tour & Manado Travel for the above transaction was Rp. 2273

## 2. Tour Packages Sales

The company sold the Tour Packages to Mrs. Linda with a Korean destination for departure on 28 Dec 2019 for her trip and family, 3 people in total. The price of the tour per person was Rp. 22,467,000, which included Visa Fees, Airport Tax, Hotel Fees, Transportation Fees, Meals during the Tour, Attractions Entrance Fees, Tour Guide Fees, Jakarta-Korea Round and Trip Airfare Fees. For these existing products, according to the Sales Season (High Season), the profit set at Rp. 500,000 per person.

From the Transaction above, the calculation of the VAT payable was as follows:

Selling Price of Tour Packages = Rp. 22,467,000 x 3 people

= Rp. 67,401,000 (not included VAT)

Net Travel Agent = Rp. 21,967,000 x 3 people = Rp. 65,901,000

Profit = Selling Price of Tour Packages – Net Travel Agent

= Rp. 67,401,000 – Rp. 65,901,000

= Rp. 1,500,000

Commission / Agent Surcharge = Profit \* 100/110

= Rp. 1,500,000 \* 100/110

= Rp. 1,363,636 (Tax Imposition Basis, Other Values)

VAT payable = 10% \* Tax Imposition Basis, Other Values

= 10% \* Rp. 1,363,636

= Rp. 136,364

Therefore the VAT payable paid by Panorama World Tour and Manado Travel for the above transaction was Rp. 136,364

### 3. Hotel Voucher Sales

The company sold the Hotel Vouchers to Mrs. Lian for her stay in Jakarta for 2 nights, the hotel which she chose was Ibis Mangga Dua. For Check in Period from 23 Sep 2019 to 25 Sep 2019, for one Room which included Breakfast for 2 people. The price of the room per night was Rp. 456.000. Panorama Travel paid the Net Travel Agent Price (NTA) to MGBedBank in the amount of Rp. 436,000. The set margin was Rp. 20,000. The procedure for paying a certain amount of NTA Price was through automatic deduction of the top up balance in the MGBedBank Sales System.

From the Transaction above, the calculation of the VAT payable was as follows:

Hotel Voucher Selling Price = Rp. 456,000 x 2 Nights x 1 Room

= Rp. 912,000 (not included VAT)

Net Travel Agent = Rp. 436,000 x 2 Nights x 1 Room

= Rp. 872,000

Profit = Selling Price of Hotel Vouchers – Net Travel Agent

= Rp. 912,000 – Rp. 872,000

= Rp. 40,000

Commission / Agent Surcharge = Profit \* 100/110

= Rp. 40,000 \* 100/110

= Rp. 36,363 (Tax Imposition Basis, Other Values)

VAT payable = 10% \* Tax Imposition Basis, Other Values

= 10% \* Rp. 36,363

= Rp. 3.636

Therefore the VAT payable paid by Panorama World Tour and Manado Travel for the above transaction was Rp. 3,636

## DISCUSSION

### **The Evaluation of Tax Imposition Basis Calculation of Company Value Added Tax**

Based on the Transaction Samples of several products which the writer examined, which are Airline Tickets, Hotel Vouchers and Tour Packages, it could be summarized that there were some prices of products sold by Panorama World Tour and Manado Travel that had included VAT and some prices had not. Panorama World Tour and Manado Travel in practice used the same Tax Imposition Basis for all products they sold in the Calculation of Value Added Tax by using another value. Other value referred to was through Product Sales Commission.

#### 1. Airline Ticket Sales

Ticket prices sold by Panorama World Tour and Manado Travel included a Product Sales Commission determined by the Airlines, each of which had different Sales Commission Provisions. The price of existing Ticket Products also included VAT. It meant that the Product Sales Commission Value included VAT, then the amount of commission which was the tax imposition basis was 100/110 of the commission value which included VAT.

Based on the data obtained from the company that the use of the Tax Imposition Basis which was used as the basis for calculating VAT on Ticket Products and the Tax Regulations used by Panorama World Tour and Manado Travel were in accordance with the applicable Tax Regulations which was the Tax Regulations Law Number 42 of 2009 concerning Value Added Tax on the basis taken, Regulation of the Minister of Finance Number 121/PMK.03/2015 concerning the Third Amendment to the Regulation of the Minister of Finance Number 75/PMK.03/2010 concerning Other Values as the Basis for Tax Imposition and detailed elaboration according to the object (Airplane Ticket) taken which was the Director General of Taxes Letter Number S-464/PJ.53/2003 concerning VAT on Agency Services conveyed more specifically in number 5 part b: "If the ticket is handed over by PT ABC to another travel bureau/sub-agent/ticket sales agent, then basically PT ABC has received ticket sales agency services from other travel bureaus/sub-agents/ticket sales agents. In the event that the other travel agency/sub-agent/ticket sales agent is a Taxable Entrepreneur, then the delivery of the agency services is subject to VAT of 10% of the commission given by PT ABC to the other travel bureau/sub-agent/ticket sales agent, or from the difference between the price listed on the ticket and the price requested by PT ABC, and the VAT is an Input

Tax for PT ABC. Part c: “In the event that the value of the agency commission includes VAT, then the amount of the commission which is the tax imposition basis is 100/110 of the commission value which includes VAT, while the amount of VAT payable is 10/110 of the value commission including VAT”.

## 2. Tour Package Sales

In contrast to the Ticket Product which is the only product having Selling Price includes VAT, from the Transaction Sample it was found that there was an error in determining the Other Values in the Tax Imposition Basis in the Calculation of Value Added Tax for Tour Package Products. In the Transaction Sample, the Other Value for the Tour Package Products used was the Product Sales Commission, but when viewed from the type of product sold, it should have not been included in the explanation in article 2 point k in the Regulation of the Minister of Finance Number 121/PMK.03/2015. The types of Tour Package Products still consisted of several cost components such as Transportation, Food, Entrance Tickets to Attractions and Tour Guides. Of all the existing components, the Company still had to determine the profit in the selling price. Thus the Profit from the Products sold did not depend on the Product Sales Commission such as Tickets. In the Regulation of the Minister of Finance Number 121/PMK.03/2015 Article 2 point k: “For the delivery of travel agency services and/or travel agent services in the form of delivery of tour packages, booking of transportation facilities, and booking of accommodation facilities, the delivery of which is not based on the provision of commission/reward for the delivery of sales intermediary services is 10% of the total invoiced or the total to be paid.” Thus Panorama World Tour and Manado Travel, in calculating the Value Added Tax of Tour Package Products and Other Values as the tax imposition basis used should not be based on the Sales Commission but 10% of the total bill or amount that must be paid, in this case is the selling price of the product. The followings were the Transactions with the same case for Tour Package Products calculated in accordance with the Taxation Regulations according to the Regulation of the Minister of Finance Number 121/PMK.03/2015 article 2 point k: From the Transaction above, the calculation of the VAT payable was as follows:

Total 3 People, the Selling Price of Tour Package was Rp. 67,401,000 (Rp. 22,476,000)

VAT payable = 10% \* Tax Imposition Basis

Where the Tax Imposition Basis = 10% x the amount of the bill or the amount that should be paid

$$= 10\% \times \text{Rp. } 67,401,000$$

$$= \text{Rp. } 6,740,100$$

$$\text{VAT payable} = 10\% * \text{Rp. } 6,740,100$$

$$= \text{Rp. } 674,010$$

Or 1% x the amount billed or the amount that should be paid

$$= 1\% \times \text{Rp. } 67,401,000 = \text{Rp. } 674,010$$

Therefore the VAT payable paid by Panorama World Tour and Manado Travel for the above transaction was Rp. 674,010

### 3. Hotel Voucher Sales

Similar to the Tour Package Products, as well as the Types of Hotel Voucher Products, the company still had to determine the profit of the product in the Selling Price of its product and did not depend on the Sales Commission. Thus the use of Other Values in the VAT Calculations carried out by the company for this product was contrary to the explanation in the Minister of Finance Regulation Number 121/PMK.03/2015 article 2 point k, which essentially stated that the Other Values as the Tax Imposition Basis used are not based on Sales Commission but 10% of the invoiced amount or the amount to be paid, in this case is the Selling Price of the Product.

The followings were the Transactions with the same case for Hotel Voucher Products which were calculated in accordance with the Taxation Regulations according to the Regulation of the Minister of Finance Number 121/PMK.03/2015 article 2 point k:

From the Transaction above, the calculation of the VAT payable was as follows:

Selling Price for 1 Hotel Room for 2 Nights was Rp. 912,000 (Rp. 456,000)

$$\text{VAT payable} = 10\% * \text{Tax Imposition Basis}$$

Where the Tax Imposition Basis = 10% x the amount of the bill or the amount that should be paid

$$= 10\% \times \text{Rp. } 912,000$$

$$= \text{Rp. } 91,200$$

$$\text{VAT payable} = 10\% * \text{Rp. } 91,200$$

$$= \text{Rp. } 9.120$$

Or 1% x the amount billed or the amount that should be paid

$$= 1\% \times \text{Rp. } 912,000 = \text{Rp. } 9,120$$

Therefore the VAT payable paid by Panorama World Tour and Manado Travel for the above transaction was Rp. 9,120

### The Comparison of VAT Calculation

NO	DESCRIPTION	CALCULATION		DIFFERENCE
		COMPANY	DISCUSSION RESULT	
<b>TAX IMPOSITION BASIS</b>				
1	- Ticket	Rp 22.727	Rp 22.727	Rp -
	- Tour Package	Rp 1.363.636	Rp 6.740.100	Rp(5.376.464)
	- Hotel Vouchers	Rp 36.363	Rp 91.200	Rp (54.837)
Total		Rp 1.422.726	Rp 6.854.027	Rp(5.431.301)
<b>PAYABLE VAT</b>				
2	- Ticket	Rp 2.273	Rp 2.273	Rp -
	- Tour Package	Rp 136.364	Rp 674.010	Rp (537.646)
	- Hotel Vouchers	Rp 3.636	Rp 9.120	Rp (5.484)
Total		Rp 142.273	Rp 685.403	Rp (543.130)

From the calculations which had been done above, both the calculation of VAT from Panorama World Tour and Manado Travel as Research Objects and Discussion Results from the researcher, the comparison could be seen as follows:

Based on the table above, it can be seen that there are differences in the calculations between Panorama World Tour and Manado Travel with the discussion results, especially for the Tour Packages and Hotel Vouchers, resulting in a difference amount of VAT payable, in which when use the same Tax Imposition Basis, in this case the Other Values,

Panorama World Tour and Manado Travel has a tax payable of Rp. 142,273. Meanwhile, if Panorama World Tour and Manado Travel uses Other Values (in Tax Imposition Basis) which are different adopted to the type of products, the Company's Tax Payable is Rp. 685,403. Thus there is an underpayment difference for VAT payable in the amount of Rp. 543,130. Based on the table above, it can be seen that there are differences in the calculations between Panorama World Tour and Manado Travel with the discussion results, especially for the Tour Packages and Hotel Vouchers, resulting in a difference amount of VAT payable, in which when use the same Tax Imposition Basis, in this case the Other Values, Panorama World Tour and Travel Manado has a tax payable of Rp. 142,273. Meanwhile, if Panorama World Tour and Travel Manado uses Other Values (in Tax Base) which are different adopted to the type of products, the Company's Tax Payable is Rp. 685,403. Thus there is an underpayment difference for VAT payable in the amount of Rp. 543,130.

With the difference in the calculation results above, the consequences had by Panorama World Tour and Manado Travel were that the company was obliged to pay the difference in the Underpayment of Taxes Payable and then correct the Annual Tax Return due to the increase in Tax Payable. Because of the existing conditions, the company had also been subject to administrative sanctions in the form of interest, this interest administration sanction was because of the fact that there was additional underpaid tax which should have been paid. The amount of interest was 2% (two percent) per month on the amount of tax underpaid, calculated from the end of the deadline for submitting the Annual Tax Return or from the due date of payment (for the Annual Tax Return Periodic) until the date of interest payment.



## CONCLUSIONS and SUGGESTIONS

### CONCLUSIONS

After evaluating and discussing the Panorama World Tour and Travel Manado in this study, the researcher provided the following conclusions:

1. There were variations in prices seen from the types of products sold by the company, there were products whose selling prices included VAT and there were products whose selling prices did not include VAT.
2. The company had used the appropriate Tax Regulations as the basis for calculating Value Added Tax, which was the Law Number 42 of 2009, Regulation of the Minister of Finance Number 121/PMK.03/2015 concerning Other Values as the Tax Imposition Basis and detailed elaboration through the Director General's Letter Tax Number S-464/PJ.53/2003 concerning VAT on Agency Services
3. However, in its implementation, Tax Imposition Basis on the calculation of VAT carried out by the company was considered inappropriate in determining and using Other Values. Another value used for the calculation of all products was the Product Sales Commission. Even though not all types of products had a Sales Commission. Therefore there was a difference with the applicable Tax Regulations.
4. With the difference in the VAT calculation above, because it was not precise in determining the tax imposition basis, thus the consequences which had by the company were it had to pay the underpayment which appeared on the VAT payable and a fine of 2% per month for the less amount of tax calculated from the deadline for submission of Annual Tax Return or from the due date of payment (for the Annual Tax Return Periodic) until the date of payment.

## SUGGESTIONS

Based on the conclusions above, some suggestions which could be put forward were as follows:

1. Companies must be more careful in understanding the applicable Tax Regulations. To help with this, they can ask and discuss with the Account Representative (AR) appointed by the Tax Office for the Company.
2. Companies should be able to separate the Calculation of Value Added Tax according to each type of product it sells, thus the tax base, which in this case uses other values, can use other appropriate values to the type of product. If the Ticket Product Transaction, the Other Value used in the calculation as the Basis for Tax Imposition is the Ticket Sales Commission and If the Tour Package Product Transaction uses the Total Bill or Amount that must be paid so that there is no underpayment of VAT Payable as before and to comply with the applicable Tax Regulations which is regarding the applicable VAT on the basis adopted (Law Number 42 of 2009, Regulation of the Minister of Finance Number 121/PMK.03/2015 and a detailed description according to the object taken) which is in the Letter of the Director General of Taxes Number S-464/PJ.53 /2003 concerning VAT on Agency Services.

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