

ABSTRACT

Adinda Destiara (2021011045)

THE PROCESS OF COLLECTING AND REPORTING VALUE ADDED TAX (VAT) AT A BUILDING MATERIAL DISTRIBUTOR COMPANY, PT. ALIET SAKATHA RAHAYU

During the Professional Work Internship at PT. Aliet Sakatha Rahayu, the intern worked under the supervision and guidance of the tax division. Throughout the internship, the intern had the opportunity to be directly involved in the process of creating tax invoices for the delivery of taxable goods and/or services. The intern also carried out the recapitulation of Value Added Tax (VAT) to determine the company's tax liabilities, whether they need to be paid or compensated. Additionally, the intern was assigned to submit VAT Periodic Tax Returns (SPT Masa PPN) online through the Web-Efaktur website. The intern was also given the opportunity to be involved in the creation of tax E-Billing and the preparation of data for the renewal of the Electronic Certificate. The activities and responsibilities in the tax division at PT Aliet Sakatha Rahayu focused on fulfilling the obligations of tax withholding, payment, and reporting, in accordance with Indonesian tax laws

Keywords: Tax Invoice, Value Added Tax (VAT), E-Billing