

## **ABSTRACT**

**Rasendriya Weka Athaya (2021011039)**

### ***“Analysis of VAT Restitution Mechanism and Tax Risk Mitigation at WIKA-Jaya Construction KSO SPAM Regional Jatiluhur 1”***

*This study aims to analyze the mechanism of Value Added Tax (VAT) restitution and tax risk mitigation strategies at WIKA-Jaya Construction KSO SPAM Regional Jatiluhur 1. VAT restitution is the process of refunding excess tax paid by taxpayers, which, in the context of construction projects, often faces administrative and technical challenges. This research identifies the VAT restitution application procedure in WIKA-Jaya Construction, as well as the obstacles encountered during the process. Furthermore, it examines tax risk mitigation strategies, both in terms of managing tax obligations and efforts to minimize the potential penalties and fines resulting from tax non-compliance. Using a descriptive qualitative approach, this study gathers primary data through interviews with relevant parties in the company and analysis of related documents. The findings indicate that while the VAT restitution mechanism is clearly regulated, there are several obstacles that need to be addressed, such as timely submission and completeness of documents. Additionally, the implementation of effective tax risk mitigation is crucial to ensure compliance and avoid potential legal issues in the future. The study recommends enhancing the internal tax management system and providing regular training for staff involved in the restitution process and tax obligation fulfillment.*

**Keywords:** VAT Restitution, Tax Risk Mitigation, Construction, WIKA-Jaya, SPAM, Jatiluhur.