

## **ABSTRACT**

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### **ADMINISTRATION OF VALUE-ADDED TAX AND INCOME TAX ART. 23 AND ART. 22 PT TIME EXCELINDO**

*Value Added Tax and Income Tax must be collected/deducted and deposited by the Taxable Entrepreneur. After collecting and depositing tax, PKP is required to report a notification letter (SPT) before the reporting deadline determined by the Director General of Taxes. While carrying out Internships Program at PT Time Excelindo, Practitioner carry out the tasks given by the Field Supervisor as a Tax Administrator. Practitioner study material related to Tax Administration, recapitalizing Output VAT and Input VAT in the Outstanding Recap, create a Unification eBupot on the DJP Online website, recapitalize PPh as an income provider and Periodic VAT and PPh SPT reports. Practitioner also recaps bills that have been paid by customers in the Outstanding Recap. The Outstanding Recap will later be given to the Finance Manager to analyze how much the company's revenue is and the smoothness of the receivables being paid.*

**Keywords:** *Internship Program, Tax Administration, PT Time Excelindo*