

Application of Article 22 Income Tax at Politeknik Ilmu Pelayaran Makassar (PIP)

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ABSTRACT

This research was conducted to determine the suitability of the application of income tax article 22 at Politeknik Ilmu Pelayaran Makassar (PIP) with the application of income tax article 22 according to the Minister of Finance Regulation Number 34 / PMK.010 / 2017. The type of data used is qualitative and quantitative data. Meanwhile, the data sources used are primary and secondary data. In this study, the analytical method used is descriptive comparative, namely explaining and comparing the results of the study. Where the results of the research show that the application of income tax article 22 at PIP is in accordance with the Regulation of the Minister of Finance Number 34 / PMK.010 / 2017.

KEYWORDS: *Income Tax Article 22, Tax Application*

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1. INTRODUCTION

Taxes are one of the main sources of government revenue in implementing State development. The role of taxes for the state in Indonesia is divided into two main functions, namely the budget function (budgetair) and the function to regulate (regulated). In the budget function (budgetair), taxes are one of the sources of state revenue, to carry out routine State tasks and carry out development. Meanwhile, the tax function is to regulate / implement government policies in the social, economic and other fields in achieving goals outside the financial sector.

Taxes are obligations that must be paid by the public, both individuals and entities, from their income to the government which is intended for development activities in all fields. Increasing state revenue from the tax sector plays an important role in the country. Through state revenue for tax payments made by the public, the government will be able to finance all routine needs of government administration and also to provide various facilities and infrastructure needed in the implementation of development.

One type of income tax that exists and becomes a source of revenue is Income Tax (PPh) Article 22, which is a type of tax collected by the Treasury of the government, both central and local governments, government agencies or institutions and other state institutions with regard to payments for the delivery of goods. by taxpayers (partners), in the current year which has great potential in increasing cash receipts. So in the current year, the treasurer has the obligation in collect, deposit, and report the taxes payable every month or

during the tax period. There is a possibility that the compulsory collection is wrong in calculating the amount of Income Tax Article 22 collected so that it affects the collection of Income Tax Article 22 concerned.

To support this research, the author has several previous studies that are related to or in accordance with this research, they are: Abimanyu (2017) with the title "Prosedur Pemungutan Penyetoran Dan Pelaporan Pajak Penghasilan Pasal 22 Atas Pembelian Barang Oleh Bendahara Pengeluaran Pada Satker PjN. Wilayah I Provinsi Jawa Tengah". The results of this study indicate that the procedure for collecting, depositing and reporting Income Tax Article 22 on the purchase of goods by the expenditure treasurer at the PjN Satker Region I Central Java Province is in accordance with the tax laws.

Ardiyanti (2017) with the title "Tinjauan atas Perhitungan, Penyetoran dan Pelaporan Pajak Penghasilan (PPh) Pasal 22 dan Pajak Penghasilan (PPh) Pasal 23 pada Balai Penelitian dan Pengembangan Budidaya Air Tawar (BPPBAT) Kota Bogor". The results of this study indicate that the procedure for calculating, depositing and reporting Income Tax (PPh) Article 22 carried out by BPPBAT is in accordance with the Regulation of the Minister of Finance No. 154 / PMK.03 / 2010

Resdifa (2012) with the title "Prosedur Kegiatan Impor dan Pengenaan Pajak Penghasilan (PPh) Pasal 22 di Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean B Pekanbaru". The results of this study indicate that in the application of the procedure for

income tax article 22 by the Supervision and Service Office of Customs and Excise Type Madya Pabean B Pekanbaru, there are still differences with the tax provisions. One of them is the calculation carried out according to the Customs and Excise Office, there is a PNBP (Non-Tax State Revenue) deduction prior to the calculation of Income Tax Article 22. The reduction creates a difference in the Income Tax Article 22 payable.

Problem Statement

Based on the background that has been stated, the formulation of the problem in this research is whether the application of Income Tax Article 22 at the Makassar Shipping Science Polytechnic is in accordance with the application of Article 22 Income Tax according to the Regulation of the Minister of Finance Number 34 / PMK.010 / 2017.

2. Literature Review

2.1. Taxes

Taxes According to Mardiasmo (2018) the definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 reads that tax is a mandatory contribution to the state owed by people. Forcing individuals or bodies based on law without receiving direct compensation and being used for the needs of the state for the greatest prosperity of the people.

According to Soemitro in Mardiasmo (2018) is the people's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement) which can be directly appointed and which is used to pay for general expenses.

According to Djajaningrat in Halim et al (2016) states that tax is an obligation to hand over part of wealth to the state treasury due to circumstances, events, and actions that give a certain position, but not as a punishment, according to regulations implemented by the government and can be enforced, but there is no reciprocal service from the state directly, to maintain the state in general.

2.2. Income Tax (PPh) Article 22

Income Tax Law (PPh) Number 36 of 2008, Income Tax Article 22 (PPh Article 22) is a form of tax deduction or collection by one party on taxpayers and is related to trading activities in goods.

According to Resmi (2013) Income Tax Article 22, hereinafter abbreviated as PPh Article 22, is a tax collected by government treasurers, both the Central and Local Governments, government agencies or institutions and other state institutions, with regard to payments for delivery of goods, and entities, agencies, both governmental and private, with respect to activities in the import sector or business activities in other fields. Income Tax Article 22 is paid in the current year through deductions or collection by certain parties. Some of the Income Tax Article 22 collections are final and not final.

2.3. Income Tax (PPh) Article 22 According to Regulation of the Minister of Finance Number 34 / PMK.010 / 2017 Income Tax Collector (PPh) Article 22

According to PMK Number 34 / PMK.010 / 2017 Article 1, tax collectors as referred to in Article 22 of Law Number 7 of 1983 concerning Income Tax as amended several times, most recently by Law Number 36 of 2008 concerning the

Fourth Amendment to Law Number 7 of 1983 concerning Income Tax, is as follows: Foreign Exchange Banks and the Directorate General of Customs and Excise on : Imported goods; and Exports of coal mining, metal minerals and non-metal minerals by exporters, except for those committed by taxpayers who are bound in a mining exploitation cooperation agreement and a Contract of Work.

Government treasurers and Budget User Proxies (KPA) as tax collectors at the Central Government, Local Governments, government agencies or institutions and other state institutions with regard to payment for the purchase of goods; Treasurer expenditure with regard to payment for purchases of goods made using the money supply (UP) mechanism;

Budget User Proxy (KPA) or official issuing a Payment Order given a delegation by the Budget User Proxy (KPA), with regard to payments for purchases of goods to third parties made by the direct payment mechanism (LS);

Certain business entities include: State-Owned Enterprises, namely business entities whose capital is wholly or partly owned by the state through direct participation originating from separated state assets; Business entities and state-owned enterprises which are the result of restructuring carried out by the Government, and such restructuring is carried out through the transfer of state-owned shares to other State-Owned Enterprises; and certain business entities that are directly owned by State-Owned Enterprises, including PT. Pupuk Sriwidjaja Palembang, PT Petrokimia Gresik, PT. Pupuk Kujang, PT Pupuk Kalimantan Timur, PT. Pupuk Iskandar Muda, PT. Telekomunikasi Selular, PT. Indonesia Power, PT. Pembangkitan Jawa-Bali, PT. Semen Padang, PT. Semen Tonasa, PT. Elnusa Tbk, PT. Krakatau Wajatama, PT. Rajawali Nusindo, PT. Wijaya Karya Beton Tbk, PT. Kimia Farma Apotek, PT. Kimia Farma Trading Distribution, PT. Badak Natural Gas Liquefaction, PT. Tambang Timah, PT. Terminal Petikemas Surabaya, PT. Indonesia Comnets Plus, PT. Bank Syariah Mandiri, PT. Bank BRI Syariah, and PT. Bank BNI Syariah, with regard to payment for the purchase of goods and / or materials for the purposes of its business activities; Business entities engaged in the cement industry, paper industry, steel industry, automotive industry and pharmaceutical industry, for the sale of their products to distributors in the country; Trademark Holder Sole Agent (ATPM), Trademark Holder Agent (APM), and general motor vehicle importer, for domestic motor vehicle sales; Producers or importers of fuel oil, gas fuel and lubricants, for the sale of fuel oil, gas fuel and lubricants; Industrial enterprises or exporters that purchase materials in the form of forestry, plantation, agriculture, livestock and fishery products that have not gone through the industrial manufacturing process, for industrial or export purposes; Business entities that purchase coal mining commodities, metal minerals and non-metal minerals, from entities or individuals holding mining business permits; or Business entities selling gold bullion domestically.

Income Tax Objects and Rates of Income Tax (PPh) Article 22

Activities subject to PPh Article 22 in accordance with PMK Number 34 / PMK.010 / 2017 Article 2, hereinafter referred to as Article 22 PPh Objects are as follows: For collection made by the Directorate General of Customs and Excise on: Imports: Certain goods as listed in Appendix I which are an integral part of this Ministerial Regulation, and delivery

goods up to a certain amount are subject to import duty with a single loading rate in accordance with statutory provisions in the customs sector, amounting to 10% (ten percent) of the import value with or without using Import Identification Number (API);

The amount of the collection rate applied to Taxpayers who do not have a Taxpayer Identification Number is 100% (one hundred percent) higher than the rate applied to Taxpayers who can show their Taxpayer Identification Number. In this provision, the collection of Income Tax Article 22 is not final. The amount of Income Tax Article 22 on the purchase of materials in the form of forestry, plantation, agriculture, animal husbandry and fishery products that have not gone through the manufacturing industry process by certain business entities, in this case BUMN which is an industrial business entity is 0.25% (zero point twenty five percent) of the purchase price excluding Value Added Tax.

Non Subject to Income Tax (PPh) Article 22

Income Tax collection which is not subject to Article 22 Income Tax or is exempted from collecting Income Tax Article 22 in accordance with PMK Number 34 / PMK.010 / 2017 Article 3 is as follows: Import of goods and / or delivery goods which based on the provisions of the laws and regulations are not subject to Income Tax. Imports of goods that are exempted from import duty: Goods from representatives of foreign countries and their officials who work in Indonesia on the basis of reciprocity; and goods for the purposes of international that are recognized and registered with the Indonesian government and their officials who work in Indonesia and do not hold an Indonesian passport.

The Collection of Income Tax (PPh) Article 22

When Collecting Income Tax (PPh) activities in accordance with PMK Number 34 / PMK.010 / 2017 Article 4: Income Tax Article 22 on imported goods, payable and paid at the same time as Import Duty payment . In the event that the Import Duty payment is postponed or exempted and is not included in the exemption from the collection of Article 22 Income Tax, Income Tax Article 22 is payable and paid at the time of completion of the customs notification document on import. Income Tax Article 22 on the export of coal mining commodities, metal minerals and non-metal minerals, is payable and paid at the same time as the completion of the customs notification documents on the export. Income Tax Article 22 on the purchase of goods by the government treasurer is payable and collected at the time of payment.

4. Research Results and Discussion

4.1. The Application Of Income Tax (Pph) Article 22 On The Procurement Of Goods According To Politeknik Ilmu Pelayaran (PIP)

The Calculation of Income Tax Article 22

The calculation or rate of Income Tax Article 22 according to the treasurer of PIP Makassar is 1.5% of the invoice for the purchase of goods and does not include Value Added Tax for partners who are have NPWP and 3% for partners without NPWP. This rate is included in the proportional tax rate because the percentage of the tax rate is fixed to any purchase price of goods.

The following is the calculation of PPh Article 22 PIP Makassar for May 2019:

Income Tax Article 22 on purchases of goods by BUMN and certain business entities that are directly owned by State-Owned Enterprises, is payable and collected at the time of payment.

The Report of Income Tax (PPh) Article 22

The following is how to report Income Tax Article 22 according to PMK Number 34 / PMK.010 / 2017 Article 5 is as follows: Article 22 income tax collection on imported goods is carried out by way of deposit by the relevant importer or directorate general customs and excise to the state treasury through the post office, foreign exchange bank, or a bank appointed by the minister of finance. The collection of income tax article 22 on the export of coal mining commodities, metal minerals and non-metallic minerals is carried out by way of depositing by the exporter concerned to the state treasury through the post office, foreign exchange bank, or a bank appointed by the minister of finance.

The collection of income tax article 22 on the purchase of goods by the government treasurer must be paid by the tax collector to the state treasury through the post office, foreign exchange bank, or bank appointed by the minister of finance, using a tax payment letter that has been filled in on behalf of the partner and signed by the tax collector. . The tax payment letter is valid as tax collection. It must be paid by the collector to the state treasury through the post office, foreign exchange bank, or a bank appointed by the minister of finance.

The payment of Income Tax (PPh) Article 22

The following is how to deposit Income Tax Article 22 according to PMK Number 34 / PMK.010 / 2017 Article 6 is as follows: Article 22 Income Tax payments on imports of goods and exports of mining commodities by Foreign Exchange Banks and the Directorate General Customs and Excise and purchases of goods by government treasurers are carried out by using Tax Payment Form, Customs, Excise and Tax Payment Forms in the framework of import (SSPCP) and / or valid proof of state revenue as proof of tax collection.

3. Methodology

This research uses qualitative data and quantitative data, primary and secondary data sources. The data analysis used is descriptive comparative, namely, explaining and comparing the application of income tax article 22 at Politeknik Ilmu Pelayaran Makassar with the application of income tax article 22 according to the Minister of Finance Regulation Number 34 / PMK.010 / 2017.

Table 1: Calculation of PPh Article 22 PIP Makassar for May 2019

No	Partner	Procurement/purchase of goods	DPP (Outside VAT)(Rp)	PPh Article 22 (Shopping Value x1,5%) (Rp)
1.	CV.Permata	Shopping for stationery items	36.445.000	546.675
2.	CV. MitraKaryaCelebes	Shopping for photocopying machines	37.339.000	560.085
3.	CV. Jaya	Shoping for education administration goods	170.725.000	2.560.875
4.	CV. MitraKaryaCelebes	Shopping for goods needed for community empowerment education and training	56.320.000	844.800
5.	CV. MitraKaryaCelebes	Shopping for goods needed for community empowerment education and training	56.320.000	844.800
6.	CV. MitraKaryaCelebes	Shopping for goods needed for community empowerment education and training	56.320.000	844.800
7.	CV. MitraKaryaCelebes	Shopping for photocopying machines	45.378.500	680.675
8.	CV. MitraKaryaCelebes	Shopping for photocopying machines	44.732.800	670.992
9.	CV.DwiMitraLestari	Shopping for goods needed for education and training	66.155.000	992.325
10.	CV. MitraKaryaCelebes	Shopping for goods needed for community empowerment education and training	11.522.000	172.830
Total			581.257.300	8.718.860

Source: Data processed,2020

The Collection of Income Tax Article 22

According to PIP Makassar, Income Tax Article 22 is collected at the time the goods are received. In this case the collection system used by the PIP treasurer is the Self Assessment System because the PIP treasurer calculates, deducts, deposits, and reports the amount of tax to be paid. When making the collection, the PIP Treasurer issues a Tax Payment Letter consisting of 5 copies, including: Sheet 1 for Taxpayer files, Sheet 2 for KPPN, Sheet 3 for reporting by Taxpayers to KPP, Sheet 4 for Perception Bank / Post Office and Giro, Sheet 5 for Collectors or Other Parties.

The following is the Journal of Article 22 PIP Makassar Income Tax Collection in May 2019:

Table 2: The Makassar PIP Article 22 Income Tax Collection Journal for May 2019

Collection date	Information	Debet(Rp)	Credit(RP)
03/05/2019	Purchase of ATKUKP Debt PPh 22(CV.Permata)	36.445.000	35.898.325 546.675
03/05/2019	Fotocopy Machine cash UtangPPh22 (CV.MitraKarya Celebes)	37.339.000	36.778.915 560.085
11/05/2019	Purchase of Educational Goods Debt PPh 22(CV.Jaya)	170.725.000	168.164.125 2.560.875
12/05/2019	Purchase of education and traning needs Debt PPh22 (CV.MitraKarya Celebes)	56.320.000	55.475.200 844.800
12/05/2019	Purchase of traning needs DebtPPh22 (CV.MitraKaryaCelebes)	56.320.000	55.475.200 844.800
12/05/2019	Purchase of traning needs Debt PPh22 (CV.MitraKaryaCelebes)	56.320.000	55.475.200 844.800
20/05/2019	Fotocopy Machines Debt PPh22 (CV.MitraKarya Celebes)	45.378.500	44.697.825 680.675
21/05/2019	Fotocopy Machines Debt UtangPPh22 (CV.MitraKaryaCelebes)	44.732.800	44.061.808 670.992
28/05/2019	Purchase of traning needs Debt PPh22 (CV.DwiMitraLestari)	66.155.000	65.162.675 992.325
29/05/2019	Purchase of traning needs Debt PPh22 (CV.MitraKaryaCelebes)	11.522.000	11.349.170 172.830
Total		581.257.300	581.257.300

Source: Data processed,2020

The Payment of Income Tax Article 22

According to PIP Makassar, the payment of Income Tax Article 22 is made by depositing it at the State Treasury Service Office using a Tax Deposit Letter that has been filled in on behalf of the partner and has been signed by the PIP treasurer that was previously prepared when making the deduction. Deposits made by the PIP treasurer no later than 1 week after making deductions. Furthermore, the treasurer of PIP Makassar makes 3 copies of Collection Proof for later which consists of: Sheet 1 for taxpayers, Sheet 2 for KPP, Sheet 3 for tax collectors. Then after that the SSP will be given a stamp containing the information on the date of deposit to the KPPN in accordance with the date of the proof of collection of PPh Article 22 and the SPM number.

The following is the Payment for Income Tax Article 22 PIP Makassar for the month of May 2019:

Table 3: Journal for Depositing Income Tax Article 22 PIP Makassar for the month of May 2019

Payment Date	Information	Debet(Rp)	Credit(Rp)
03/05/2019	Debt PPh 22cash (CV.Permata)	546.675	546.675
03/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	560.085	560.085
11/05/2019	Debt PPh 22Cash (CV.Jaya)	2.560.875	2.560.875
12/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	844.800	844.800
12/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	844.800	844.800
12/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	844.800	844.800
20/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	680.675	680.675
21/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	670.992	670.992
28/05/2019	Debt PPh 22Cash (CV.DwiMitraLestari)	992.325	992.325
29/05/2019	Debt PPh 22Cash (CV.MitraKaryaCelebes)	172.830	172.830
Total		8.718.860	8.718.860

Source:DataProcessed,2020

The Report of Income Tax Article 22

For Income Tax Reporting Article 22, PIP treasurers fill out the Periodic Income Tax Return Form Article 22 based on evidence of collection which is then reported to the Tax Office. The amount of Income Tax Article 22 paid by the PIP treasurer is Rp. 8,718,860. It is reported by the PIP treasurer at the end of the tax period, namely May 30, 2019.

4.1. The Application of Income Tax (PPh) Article 22 on the procurement of goods according to the Minister of Finance Regulation Number 34 / PMK.010 / 2017

The Calculation of Income Tax Article 22

Calculation of Income Tax Article 22 according to Regulation of the Minister of Finance Number 34 / PMK.010 / 2017 is contained in Article 2 paragraph (1) letter b which reads as follows: On the purchase of goods as referred to in Article 1 paragraph (1) letter b, letter c, letter d, and purchase of goods and / or materials for the purposes of business activities as referred to in Article 1 paragraph (1) letter e, amounting to 1.5% (one point five percent) of the purchase price excluding Tax. Value Added.

The Collection of Income Tax Article 22

Article 22 Income Tax Collection according to the Minister of Finance Regulation Number 34 / PMK.010 / 2017 is contained in Article 4 paragraph (4) which reads as follows: Article 22 Income Tax on the purchase of goods as referred to in Article 1 paragraph (1) letter b, letter c, letter d, and purchase of goods and / or materials • for the purposes of business activities as referred to in Article 1 paragraph (1) letter e, are payable and collected at the time of payment.

Payment of Income Tax Article 22

Payment of Income Tax Article 22 according to Regulation of the Minister of Finance Number 34 / PMK.010 / 2017 is contained in: Article 5 paragraph (3) which reads as follows: Article 22 Income Tax Collection by tax collectors as referred to in Article 1 paragraph (1) letter b, letter c, and letter d, must be deposited by the collector to the state treasury through the Perception Post, Perception Foreign Exchange Bank, or Perception Bank appointed by the Minister of Finance, by using a Tax Payment Letter that has been filled in on behalf of the partner and signed by the tax collector and / or proof of state revenue that has been filled in on behalf of the partner. Article 6 paragraph (2) which reads as follows: Tax collectors as referred to in Article 1 paragraph (1) letter e, letter f, letter g, letter h, letter i, letter j, and letter k are required to issue Proof of Income Tax Collection. 22 in 3 (three) copies, namely: the first sheet for the taxpayer being collected; the second sheet as an attachment to the monthly report to the Tax Service Office (attached to the Periodic Income Tax Return Article 22); and the third sheet as an archive of the tax collector concerned.

The Report of Income Tax Article 22

Income Tax Reporting Article 22 according to Regulation of the Minister of Finance Number 34 / PMK.010 / 2017 is contained in: Article 7 which reads as follows: Directorate General of Customs and Excise as referred to in Article 1 paragraph (1) letter a and tax collectors as referred to in Article 1 paragraph (f1) letter b, letter c, letter d, letter e, letter f, letter g, letter h, letter i, letter j, and letter k, are required to report the results of their collection by using a Tax Return. Period to the Tax Office, Article 8, which reads as follows: Income Tax Article 22 payment as referred to in Article 5 and the reporting of Article 22 Income Tax collection as referred to in Article 7, shall be carried out according to the time period as stipulated in the Regulation of the Minister of Finance which regulates the determination of the due date of payment, payment, and tax collection reporting.

4.2. Comparison of the Application of Income Tax (PPh) Article 22 on the Procurement of Goods according to the Minister of Finance Regulation Number 34 / PMK.010 / 2017 with Politeknik Ilmu Pelayaran

The following is the presentation of the Comparison table of the Application of Income Tax Article 22 on the Procurement of Goods according to the Regulation of the Minister of Finance Number 34 / PMK.010 / 2017 with Politeknik Ilmu Pelayaran Makassar

Table 4: Comparison of the Application of Income Tax Article 22 on the Procurement of Goods According to the Regulation of the Minister of Finance Number 34 / PMK.010 / 2017 with Politeknik Ilmu Pelayaran Makassar

Indicator	According to the Minister of Finance Regulation Number 34 / PMK.010 / 2017	According to Politeknik Ilmu Pelayaran Makassar	Appropriate / inappropriate
Calculation	A rate of 1.5% of the purchase price and excluding value added tax	A rate of 1.5% of the purchase price and excluding value added tax	Appropriate
Collection	Purchase of goods or materials for the treasurers' activities are payable and collect at the time of payment	The treasurer of PIP Makassar collects when the purchase or procurement of goods has been completed	Appropriate
Payment	Income tax article 22 must be deposited by the collector to the state treasury through a financial agency appointed by the Minister of Finance using SSP that has been filled in on behalf of the partner and signed by the tax collector and proof of state revenue that has been filled in on behalf of the partner	The treasurer deposits the SSP on behalf of the partner signed by the PIP treasurer then issues evidence of Article 22 Income Tax collection which is then deposited to the KPPN	Appropriate
reporting	Article 22 PPh collectors are required to report the results of their collection by using a periodic tax return to the tax service office.	The reporting is carried out by the PIP treasurer before maturity by filling out the PPh 22 SPT form according to the proof of collection that has been made	Appropriate

Source: Dataprocessed, 2020

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