

ANALISIS PENERAPAN PAJAK PERTAMBAHAN NILAI DALAM PENENTUAN PAJAK TERUTANG PADA PT.SANI TIARA PRIMA

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ABSTRACT

Tax become one of source government revenue for Indonesia, and one of kind tax government collect is Value Added Taxes. Value Added Taxes is a tax that collects for using or offering of taxable objects in customs area by taxable employer. This research was about mechanism collections value add tax (VAT) to determine tax owed for PT.Sani Tiara Prima. This Study is descriptive research,collect and review the data to give a clear illustration about the the object of study to get a conclusion.

This result of this research of study shows that the company always finds lesspayment. This excess payment will be added for the next period of tax payment. In order to make SPT Masa PPN, the company accomplishes all needed attachment files and there weren't any delay for the payment and reporting of SPT Masa PPN

Key Words : Accounting, Payment, and Reporting of Value Added Taxes