

CHAPTER V

CONCLUSION AND SUGGESTION

From the discussions that have been conducted regarding tax planning based on the VAT Law number 18 Year of 2000, the researcher can draw a conclusion and gives implication of suggestion. Hope that it can be useful for the company its self “BR Building Store” and for the readers who would like to make a research with the different company or just make the comparison with another company which have done tax planning on value added tax before. The conclusion and implication below states based on researcher personal point of view towards what researcher get during this research.

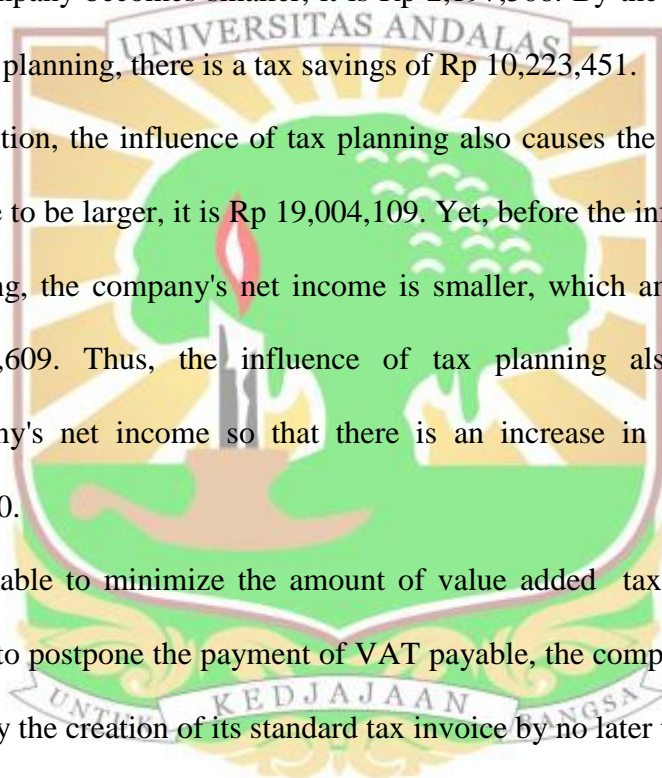
A. Conclusion

The BR Building Store has been confirmed as a taxable person for VAT purposes, based on the VAT Law Number 18 Year of 2000, companies can credit all of their input taxes as long as they are in accordance with the tax regulations. The conclusions that can be taken in connection with writing this thesis are :

1. In crediting input vat, companies do not take advantage of the regulations in the applicable VAT Law, it is the vat law number 18 Year of 2000 to minimize the amount of value added tax. This will affect the amount of value added tax that must be paid by the company. Initially if the

company does not credit the input tax on the purchase of goods related to the business, in this case for example is the purchase of AC pipes 3/8 + 5/8 x 40 M (CH), as well as mistakes or errors that occur in vat inputs. Then the amount of value added tax that must be paid by the company is Rp 12,420,957, but if this company then credits its input tax for the purchase of capital goods, the amount of value added tax to be paid by the company becomes smaller, it is Rp 2,197,506. By the influencing of the tax planning, there is a tax savings of Rp 10,223,451.

2. In addition, the influence of tax planning also causes the company's net income to be larger, it is Rp 19,004,109. Yet, before the influenced of tax planning, the company's net income is smaller, which amounted to Rp 18,154,609. Thus, the influence of tax planning also affects the company's net income so that there is an increase in profits of Rp. 845,000.
3. To be able to minimize the amount of value added tax or at least be useful to postpone the payment of VAT payable, the company also needs to delay the creation of its standard tax invoice by no later than the end of the following month after the delivery of taxable goods and / or delivery of all taxable services for which payment has not been received after the month of delivery of taxable goods / taxable services. Unless payment occurs before the end of the following month or overdue payment of taxable goods / taxable services. The standard tax invoice must be made



no later than the time of receipt of payment. This will be very useful to delay payment of the value added tax payment at the BR Building Store.

4. In asking for tax planning we must pay attention to the tax aspect and the accounting aspect. In terms of taxes, tax planning can be completed if the tax must be paid less after tax planning. In terms of accounting, the company's net profit is greater after tax planning.

B. Suggestions of Implication and Limitations of Research

1. Suggetions of Implication

To assist the company in conducting Tax Planning for Value Added Taxes appropriately so that the amount of Value Added Tax can be obtained without violating the tax provisions applicable in the following years, researchers try to provide advice that can benefit the company:

- 1) In order for the implementation of tax planning in BR Building Store to be carried out properly because with the existence of tax planning, profits for the company will be obtained, it is the existence of special tax savings in Value Added Tax owed and increase in the company's Net Income.
- 2) The input VAT on the purchase of goods directly related to business activities is credited to reduce the amount of value added tax.
- 3) The company further looks at the errors that occur in the VAT Input, if the VAT input is already wrong, the company can immediately contact

the taxable businessman where the company buys the goods. Receive that they immediately exchange the VAT input that is wrong with the new one.

- 4) CPA Staff who take care of corporate tax payments can use the company to assist with tax planning relate to taxes about corporate tax payments including VAT, as well as communication is the first important point
- 5) The company must consider the applicable tax provisions regarding Value Added Tax regulated in the VAT Law Number 18 of 2000.

2. Limitations of Research

There are some limitations that hinder or disturb the research process in this case study for researchers as follows. The researcher hope that if the other researcher would like to observe in another company or compare with tax planning have done in another company should to take care with this limitations as follows :

- 1) The real owner of this company is Mrs. Yulianti R. Tanoto, however when researcher does interview to owner BR Building Store, the respondent is Mr. Chandra Penata Long, he is the husband of Mrs. Yulianti. It is caused the real owner does not always locate in that company. So, the researcher feels worry Mr. Chandra does not know all about company.
- 2) When the researcher asked the data to the owner, the administration division gives the researcher document related to this research, for example input and output VAT in 2017, financial reporting in 2017and

reporting VAT in 2017. So, when the researcher asked about document, they don't understand with the point of any document.

- 3) The researcher hope can do interview with the CPA staff take care for this tax company, because absolutely he is more understand with this case. However, he was gone from that CPA because of graduating and he can not be contacted.

