

## **Implementation of Incentive Income Tax Article 22 to Business Sector Affected by Covid-19 (Case Study PT STI)**

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### **Abstract**

*The purpose of this study is to determine the implementation of withholding tax Article 22 Incentive including the calculation, payment, reporting, and its impact on the business sector affected by Covid-19. The object of this research is a Japanese company located in Jakarta. The data used in this study were obtained from financial reports, and data related to imports for one year from October 1, 2019, to September 30, 2020. The research method used in this study is a qualitative method. The results of the study revealed that the company chose to take advantage of the import tax income article 22 exemption incentive, in the process the company had followed the applicable policy, but in the process of depositing and utilizing this import tax income article 22 incentive, the company made a technical error, so that for one tax period of a month the company did not get tax income article 22 import incentives. While the effect on the 2020 Annual Corporate Income Tax Return is underpaid, when viewed from the process carried out by the company and seen from the company's compliance indicators, it can be categorized as a compliant taxpayer even though the documentation and company discipline is still insufficient.*

**Keywords:** Tax Incentive, Income Tax Article 22 Business Sector, Affected by Covid 19

## INTRODUCTION

Taxes have a very dominant role in the life of the state, because taxes are the main source of state revenue to finance all expenditures including development expenditures. Tax is Indonesia's largest revenue, which reaches around 78%. However, at the end of 2019, Corona Virus Disease 2019 or commonly called Covid-19 which is a virus from the Coronavirus group is becoming outbreak throughout the world, including Indonesia.

In addition to crippling the world's health system, Covid-19 has also paralyzed the economic system, especially in Indonesia. Household consumption activities, investment, national and international trade systems are affected by the Covid-19 pandemic. As a result, many companies, especially those dealing directly with two-way interactions, having a significant decrease in revenue at every opportunity.

The impact of the Covid-19 pandemic has slowed and affected the company report of cash flow and profit and loss. Based on Nasution, Erlina and Iskandar Muda (2020) who also conducted research related to the impact of Covid-19 on the Indonesian economy, concluded that Covid-19 affects investor sentiment towards the market, causing the market value to become negative. Therefore, a tax approach is needed to stimulate the economy. When Covid-19 escalated, the economy fell into a downward spiral, causing business activities, especially distribution involving export-import to be hampered.

According to Adyanta (2020) shows that the instrument of fiscal policy in the taxation sector is to maintain conditions the Indonesian economy, and maintain the stability of state revenues. So, to achieve this goal, it is necessary to have policies that can control and balance the economy during the Covid-19 Pandemic. Likewise, tax as a fiscal instrument does not only focus on the function of the budgetair, but is also needed to provide a general end goal that can be felt by taxpayers. Taxes are used to balance the situation and conditions of the economy.

This prompted the government to provide real policies to revive the sluggish Indonesian economy. One of the policies taken by the government to overcome income inequality experienced by Indonesian entrepreneurs is to provide tax relaxation in order to increase people's purchasing power, maintain investment stability and maintain cash flow in the business sector.

One of the policies issued by the government is the enactment of Minister of Finance Regulation 86/PMK.03/2020 concerning Tax Incentives for Taxpayers affected by the 2019 Corona Virus Disease Pandemic. The relaxation or tax incentives provided by the government according to this PMK include Income Tax article21 facilities borne by the government (DTP), exemption Income Tax article22 Imports, Income Tax article25 Installment Deductions, Accelerated VAT Restitution, and Final Tax of MSMEs borne by the government.

Minister of Finance Regulation (PMK) 86/PMK.03/2020 itself is an update of the previous PMK, named PMK 44/PMK.03/2020 which is an update of PMK 23/PMK.03/2020. As time went on and economic conditions became more widespread, on August 14, 2020, PMK 86/PMK.03/2020 was revoked and replaced with PMK 110/PMK.03/2020. This is intended to update the previous provisions mentioned in PMK 86/PMK.03/2020, one of which is regarding the change in the rate for reducing Income Tax article25 installments which was previously imposed by 30% to 50% in the latest PMK. This PMK does not change or increase the number of existing Classification Of Business Field (KLU) with the following details, 1,189 KLU for Income Tax article 21, 721 KLU for Income Tax article 22, 1,013 KLU for Income Tax article 25.

In its implementation, PT STI is one of the taxpayers affected by the Covid-19 pandemic and gets tax incentive benefits for PMK 110/PMK.03/2020, especially incentives for Income Tax article22 exemption on imported goods. Based on the Income Tax Law number 36 of 2008, Article 22 of Income Tax is a form of withholding or collecting taxes by one party against taxpayers and related to goods trading activities. The object for Income Tax article22 itself is on imports, purchases of goods made by the government treasurer, sales of products and so on. PT STI is engaged in wholesale trading, especially for the import and export of auto parts and accessories, chemicals and automotive products.

In the context of utilizing the Income Tax article22 exemption incentive on imported goods in accordance with PMK 110/PMK.03/2020, PT STI is required to follow the applicable procedures and provisions. Starting from submitting an application to reporting on the realization of the tax incentives received. In its implementation, it is hoped that the Income Tax article22 incentive can help ease PT STI's tax burden and maximize the company's net income.

According to Selvi and Ramdhan (2020), explained and showed that the function of taxes do not always focus for budgetair function, but more than that it should provide a regular end function, especially for taxpayer who get affected. Taxes present to stabilize the situation. But, this realization of this function should be tested

by a settled policy. According to Setyawan (2018), it is necessary to observe and assess whether the policies issued are crucial and needed for all parties who need them to be implemented according to existing conditions. Rosdiana (2018) also give same perspective, that tax incentive policies must be analyzed effectively and efficiently.

Nasution, Erlina and Muda (2020) in their research entitled *Impact of The Covid-19 Pandemic on the Indonesia Economy*, concluding that impact of Covid-19 pandemic caused low investor sentiment towards the market that led them to crush the recession. Eva and Ria (2020) also done a similar research about impact of Covid-19 to the economy especially to the taxes policy. In their research entitled *The Indonesia Governments Fiscal Policy Strategy in dealing with the impact of Covid-19 Pandemic* showed the result that the impact caused minus for several taxes instrument. The instruments are Corporate Income Tax and Import Taxes, Value Added Tax (VAT), Import and Export Income Tax and Luxury Goods Sales and Tax (PPnBM).

The research that has been conducted especially related to the Covid-19 and its effect to main and certain sector of business, has a significant impact on PT STI's business activities. It is undeniable that the implementation and utilization of Income Tax article 22 incentives based on PMK 110/PMK.03/2020 will also affect the company's cash flow. Covid-19 caused many companies to lose money, whether it was a declining turnover or even a negative financial report value. So, for this matter, careful tax planning is needed so that the company's operations continue to run smoothly. According to Manrejo and Raidaldi (2021) through their research entitled *Analysis the Tax Planning Implementation of VAT and Export Income Tax of Luxury Goods (PPnBM) on PT Astragraphia Xprins Indonesia*, explained that there are several things that motivate taxpayer should make tax planning. First is about tax law. Since Indonesia has tax law with many substantial law following the implementation, there is a gap that can be utilized by taxpayer to maximize the tax planning of their company without against any tax law that accepted generally. And second one, since Indonesia is huge and has many diversity of economy condition, it motivated a company to make a good administration of tax. This is done to avoid any tax penalty the may happen in the future since sometimes there are different understanding between taxpayer and tax officer for interpreting the regulation. One of the benefits of implementing Income Tax article 22 incentives based on PMK 110/PMK.03/2020 is for tax planning itself. The company no longer needs to pay for the Income Tax article 22 tax credit because it is exempt. The existence of this Income Tax article 22 tax credit will have an impact on the final value of the Taxable Income (PKP) in the Corporate Income Tax Return (CITR). If the condition of the company is at a loss and the company still pays Income Tax article 22, then there is a possibility of overpayment. This overpayment has the potential for tax audits to be carried out, which also costs the company a lot of money. However, for this application, it is necessary to review its effect on the reporting of the PT STI's CITR.

## **THEORITICAL REVIEW**

### **Definition of Income Tax Article 22**

According to the Income Tax Law No. 36 of 2008, Article 22 Income Tax article 22 is a form of withholding or collection of taxes by one party against the taxpayer and related to goods trading activities. Meanwhile, according to the Resmi, (2017:275) Income Tax article 22 is a tax collected by government treasurers, both the Central Government and Regional Governments; government agencies or institutions and other state institutions relating to payments for the delivery of goods; and certain agencies, both government and private entities, with regard to import activities or business activities in other fields.

### **Income Tax article 22 Tax Rates**

Regulation of the Minister of Finance Number 34/PMK.010/2017 concerning Amendments to Regulation of the Minister of Finance Number 16/PMK.03/2016 Article 2 paragraph (1a) explains the tax rate of Income Tax article 22 on imports:

1. Certain goods as listed in Attachment I which are an integral part of this ministerial regulation, and consignments of up to a certain amount are subject to import duty at a single loading rate in accordance with the provisions of the legislation in the customs sector, in the amount of 10% (ten percent) of the import value with or without using the Import Identification Number (API)
2. Other certain goods as listed in Attachment II which are an inseparable part of this ministerial regulation, amounting to 7.5% (seven point five percent) of the import value with or without using the Import Identification Number (API).

3. Goods in the form of soybeans, wheat, and wheat flour as listed in Attachment III which is an inseparable part of this Ministerial Regulation, amounting to 0.5% (zero point five percent) of the import value using the Import Identification Number (API).
4. Goods other than goods as referred to in letter a), letter b), and letter c) that use the Import Identification Number (API), amounting to 2.5% (two point five percent) of the import value
5. Goods as referred to in letter c) and letter d) that do not use the Import Identification Number (API), amounting to 7.5% (seven point five percent) of the import value; and/or
6. Goods that are not controlled, amounting to 7.5% (seven point five percent) of the auction selling price

### **Definition of Import**

The definition of import according to research conducted by Aziz and Budiarmo (2016, p. 754) says that "Import is the process of legally transporting goods or commodities from one country to another, in general the import process is the act of entering goods or commodities from other countries into domestic".

Meanwhile, in another study, Ratnasari (in Benny, 2013, p. 1408) said that imports are the process of legally transporting goods or commodities from one country to another, generally in the trade process. The import process is generally the act of entering goods or commodities from other countries into the country. Imports of goods in bulk generally require the intervention of customs in the sending and receiving countries. Imports are an important part of international trade. Import activities are carried out to meet the needs of the people. Imported products are goods that cannot be produced or countries that can already be produced, but cannot meet the needs of the people.

### **Annual Corporate Income Tax Return**

According to Law no. 16 of 2009 concerning General Provisions and Tax Procedures Article 1 paragraph 13, "Annual Tax Return is a notification letter for a tax year or part of a tax year".

### **Regulations on Incentives for Income Tax Article 22**

Regulations related to Tax Incentives generally start from the March 2020 period with the issuance of PMK 23/PMK.03/2020. In April 2020 PMK 23/PMK.03/2020 was revoked and replaced with PMK 44/PMK.03/2020 due to the expansion of KLU, especially for Income Tax article 22 incentives from 102 KLU to 431 KLU. Then, in July 2020 PMK 44/PMK.03/2020 was replaced with PMK 86/PMK.03/2020 which again experienced an expansion of KLU from 431 to 721 KLU. Then, lastly in August 2020 PMK 86/PMK.03/2020 was revoked and changed to PMK 110/PMK.03/2020. There is no KLU expansion for Income Tax article 22 Incentives, but expansion is experienced by other Incentive sectors. PMK 110/PMK.03/2020 regulates the types of taxes that receive incentives as a result of the impact of the outbreak of the COVID-19 case, including incentives for Income Tax article 21, Final Tax, Income Tax article 22, Income Tax article 25 and VAT. Not all companies get these facilities, there are several conditions that must be followed. The following are company regulations that wish to take advantage of PMK 110/PMK.03/2020 for Incentive of Income Tax article 22, where the explanation is contained in Article 15.

Income Tax article 22 on imports as referred to in paragraph 1 is exempted from collection to Taxpayers who:

1. Have a Business Field Classification (KLU) code as stated in the attachment letter H which is an integral part of this Ministerial Regulation.
2. Has been designated as a Import Facilities for Export (KITE) Company; or
3. Has obtained Bonded Zone Operator permit, Bonded Zone Entrepreneur Permit, or PDKB permit, at the time of releasing goods from Bonded Zone to other place in Customs area.

## RESEARCH METHOD

### Types of Research

The types of data are primary and secondary data obtained from PT STI in the form of Listings for Collection, Payment and Reporting of Income Tax Incentives Art 22, CITR, and other supporting data. The sample used is data for 1 book period October 1, 2019 – September 30, 2020, which is then analyzed whether the implementation of Income Tax article 22 realization is in accordance with regulations with the implementation, impact of utilization and tax planning by the company.

### Result and Discussion

Below is PT STI's import data for October 2019 – September 2020:

**Table 1. List of Import Activities of PT STI**

No	Tanggal	CIF Total	Bea Masuk	PPN	PPh 22	Total
1	08/10/2019	43.368.000,00	2.169.000,00	4.554.000,00	1.139.000,00	7.862.000,00
2	09/10/2019	565.382.000,00	-	56.539.000,00	14.135.000,00	70.674.000,00
3	17/10/2019	773.882.000,00	-	77.389.000,00	19.348.000,00	96.737.000,00
4	04/11/2019	579.762.000,00	57.977.000,00	63.774.000,00	15.944.000,00	137.695.000,00
5	04/12/2019	584.281.070,00	58.429.000,00	64.271.000,00	16.068.000,00	138.768.000,00
6	10/12/2019	67.087.862,00	3.355.000,00	7.045.000,00	1.763.000,00	12.163.000,00
7	11/12/2019	549.083.632,00	15.228.000,00	56.432.000,00	14.108.000,00	85.768.000,00
8	26/12/2019	325.358.640,00	-	32.536.000,00	8.134.000,00	40.670.000,00
9	09/01/2020	236.843.339,00	11.843.000,00	24.869.000,00	6.218.000,00	42.930.000,00
10	13/01/2020	538.494.202,00	26.925.000,00	56.542.000,00	14.136.000,00	97.603.000,00
11	17/01/2020	131.601.888,00	6.581.000,00	13.819.000,00	3.455.000,00	23.855.000,00
12	23/01/2020	1.228.284.288,00	-	122.829.000,00	30.708.000,00	153.537.000,00
13	27/01/2020	221.452.202,00	9.372.000,00	23.083.000,00	5.771.000,00	38.226.000,00
14	03/02/2020	573.377.558,00	57.338.000,00	63.072.000,00	15.768.000,00	136.178.000,00
15	09/03/2020	586.965.172,00	58.697.000,00	64.567.000,00	16.142.000,00	139.406.000,00
16	24/03/2020	581.094.930,00	-	58.110.000,00	14.528.000,00	72.638.000,00
17	08/04/2020	986.072.408,00	32.747.000,00	101.882.000,00	25.471.000,00	160.100.000,00
18	14/04/2020	316.972.800,00	-	31.698.000,00	7.925.000,00	39.623.000,00
19	15/04/2020	174.852.927,00	17.486.000,00	19.234.000,00	4.809.000,00	41.529.000,00
20	16/04/2020	1.422.476.496,00	-	142.248.000,00	35.562.000,00	177.810.000,00
21	29/04/2020	77.678.150,00	7.768.000,00	8.545.000,00	2.124.000,00	18.437.000,00
22	31/08/2020	573.615.378,00	-	57.362.000,00	14.341.000,00	71.703.000,00
23	18/09/2020	55.230.660,00	2.762.000,00	5.800.000,00	1.449.816,50	10.011.816,50
24	29/09/2020	1.146.480.192,00	-	114.649.000,00	28.662.004,80	143.311.004,80
<b>Total</b>		<b>12.339.697.794,00</b>	<b>368.677.000,00</b>	<b>1.270.849.000,00</b>	<b>317.708.821,30</b>	<b>1.957.234.821,30</b>

Source: Notification of Imported Goods (PIB) of PT STI

Based on the results of the interview, the Income Tax article 22 rate imposed is 2.5%. For example, the calculation in December 2019 number 5. Income Tax article 22 collected is 16.068.000,00. This amount is obtained from the CIF value of 584.281.070,00 plus the Import Duty value of 58.429.000,00, then the resulting 642.710.070,00, then the value is Tax Base (DPP) for the withholding of Income Tax article 22.

From the utilization of incentives for Income Tax article 22 to have an effect on the calculation of tax credits for Corporate Income Tax Return, the following is a comparison if using incentives and not using incentives.

**Table 2. Comparison of the Use of Income Tax Incentives 22**

Number	Date	Income Tax Article 22		Total
		Do not use PMK No.	Base on PMK No.	
		110/PMK.03/2020	110/PMK.03/2020	
1	08/10/2019	1.139.000,00	1.139.000,00	7.862.000,00
2	09/10/2019	14.135.000,00	14.135.000,00	70.674.000,00
3	17/10/2019	19.348.000,00	19.348.000,00	96.737.000,00
4	04/11/2019	15.944.000,00	15.944.000,00	137.695.000,00
5	04/12/2019	16.068.000,00	16.068.000,00	138.768.000,00
6	10/12/2019	1.763.000,00	1.763.000,00	12.163.000,00
7	11/12/2019	14.108.000,00	14.108.000,00	85.768.000,00
8	26/12/2019	8.134.000,00	8.134.000,00	40.670.000,00
9	09/01/2020	6.218.000,00	6.218.000,00	42.930.000,00
10	13/01/2020	14.136.000,00	14.136.000,00	97.603.000,00
11	17/01/2020	3.455.000,00	3.455.000,00	23.855.000,00
12	23/01/2020	30.708.000,00	30.708.000,00	153.537.000,00
13	27/01/2020	5.771.000,00	5.771.000,00	38.226.000,00
14	03/02/2020	15.768.000,00	15.768.000,00	136.178.000,00
15	09/03/2020	16.142.000,00	16.142.000,00	139.406.000,00
16	24/03/2020	14.528.000,00	14.528.000,00	72.638.000,00
17	08/04/2020	25.471.000,00	25.471.000,00	160.100.000,00
18	14/04/2020	7.925.000,00	7.925.000,00	39.623.000,00
19	15/04/2020	4.809.000,00	4.809.000,00	41.529.000,00
20	16/04/2020	35.562.000,00	35.562.000,00	177.810.000,00
21	29/04/2020	2.124.000,00	2.124.000,00	18.437.000,00
22	31/08/2020	14.341.000,00	14.341.000,00	71.703.000,00
23	18/09/2020	1.449.816,50	-	10.011.816,50
24	29/09/2020	28.662.004,80	-	143.311.004,80
<b>Total</b>		<b>317.708.821,30</b>	<b>287.597.000,00</b>	<b>1.957.234.821,30</b>

Source: Internal Data of PT STI processed by the author

Based on the data above, PT STI only took advantage of incentives in September 2020, using PMK 86/PMK.03/2020 which was published on July 16, 2020, then continued using PMK 110/PMK.03/2020 which came into effect on August 14, 2020. However, in August 2020 PT STI should have been able to use the facility for Incentive of Income Tax article 22 based on PMK 110/PMK.03/2020, but when the import process took place and was being processed by office customs, PT STI did not attach the Notice of Tax Exemption (SKB) of Income Tax article 22. Therefore, PT STI did not get the Incentive of Income Tax article 22 facility as it should be. PT STI only received the incentive of the Income Tax article 22 facility in September 2020. The following is the company's PIB data regarding the incentive of Income Tax Article 22 that PT STI obtained.

The data above is a comparison before the audit process. During the audit process, PT STI agreed not to use the Income Tax article 22 as a tax credit. However, it is possible that the non-use of Income Tax article 22 as a tax credit will also affect the comparison of Income Tax article 22 if using or not using PMK 110/PMK.03/2020. The following is a comparison table after the audit process.

**Table 3. Comparison of Use of PMK 110/PMK.03/2020 after the audit**

<b>Tax Income Article 22</b>				
<b>Number</b>	<b>Date</b>	<b>Do not use PMK No. 110/PMK.03/2020</b>	<b>Base on PMK No. 110/PMK.03/2020</b>	<b>Total</b>
1	08/10/2019	Not used as a Tax Credit		-
2	09/10/2019	Not used as a Tax Credit		-
3	17/10/2019	Not used as a Tax Credit		-
4	04/11/2019	Not used as a Tax Credit		-
5	04/12/2019	Not used as a Tax Credit		-
6	10/12/2019	Not used as a Tax Credit		-
7	11/12/2019	Not used as a Tax Credit		-
8	26/12/2019	Not used as a Tax Credit		-
9	09/01/2020	Not used as a Tax Credit		-
10	13/01/2020	Not used as a Tax Credit		-
11	17/01/2020	Not used as a Tax Credit		-
12	23/01/2020	Not used as a Tax Credit		-
13	27/01/2020	Not used as a Tax Credit		-
14	03/02/2020	Not used as a Tax Credit		-
15	09/03/2020	Not used as a Tax Credit		-
16	24/03/2020	Not used as a Tax Credit		-
17	08/04/2020	Not used as a Tax Credit		-
18	14/04/2020	Not used as a Tax Credit		-
19	15/04/2020	Not used as a Tax Credit		-
20	16/04/2020	Not used as a Tax Credit		-
21	29/04/2020	2.124.000,00	2.124.000,00	18.437.000,00
22	31/08/2020	Not used as a Tax Credit		-
23	18/09/2020	1.449.816,50	-	10.011.816,50
24	29/09/2020	28.662.004,80	-	143.311.004,80
<b>Total</b>		<b>32.235.821,30</b>	<b>2.124.000,00</b>	<b>171.759.821,30</b>

Source: Internal Data of PT STI processed by the author

From the data above, it can be concluded that PT STI only credited the Income Tax article 22 worth Rp 2.124.000. This step was taken by PT STI because the value of the Income Tax article 22 met the estimated calculation of PT STI's Corporate Income Tax to be underpayment. If PT STI uses the value of Income Tax article 22 other than Rp 2.124.000, then the overpayment status cannot be avoided. This is related to the tax planning carried out by PT STI from the start. The provisions that explain the use of tax credits in the calculation of Corporate Income Tax are regulated in Law no. 7 of 1983 which has been amended several times and lastly changed to Law no. 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP), in Article 28 paragraph (1) reads:

*“For domestic taxpayers and permanent establishments, the tax payable can be reduced by a tax credit for the year concerned”*

Article 28 paragraph (1) does not explain the obligation for companies to credit tax credits and it is not determined which income tax will or will not be credited. With this provision, PT STI decided to only use the Income Tax article 22 tax credit of Rp 2.124.000.

## Payment of Income Tax article22 on the Import of Goods at PT STI Based on Incentive of Income Tax article 22

After calculating the Income Tax article 22, the next procedure that should be done by PT STI is to pay Income Tax article22 owed to the state treasury through a perception bank appointed by the state. Payments are made no later than the 10th of the following month.

The following is a list of Income Tax article 22 payments for import activities carried out by PT STI during 2020.

**Tabel 4. Payment of Income Tax Article 22 List for PT STI's Imports**

Number	Date	Ship per	Withholding Income Tax Article 22	Deposit Date	Perception Bank
6	10/12/2019	STI	1.763.000,00	13/12/2019	MUFG
7	11/12/2019	STI	14.108.000,00	13/12/2019	MUFG
8	26/12/2019	STI	8.134.000,00	29/12/2019	MUFG
9	09/01/2020	STI	6.218.000,00	11/01/2020	MUFG
10	13/01/2020	STI	14.136.000,00	16/01/2020	MUFG
11	17/01/2020	STI	3.455.000,00	19/01/2020	MUFG
12	23/01/2020	STI	30.708.000,00	26/01/2020	MUFG
13	27/01/2020	STI	5.771.000,00	29/01/2020	MUFG
14	03/02/2020	STI	15.768.000,00	06/02/2020	MUFG
15	09/03/2020	STI	16.142.000,00	11/03/2020	MUFG
16	24/03/2020	STI	14.528.000,00	27/03/2020	MUFG
17	08/04/2020	STI	25.471.000,00	10/04/2020	MUFG
18	14/04/2020	STI	7.925.000,00	17/04/2020	MUFG
19	15/04/2020	STI	4.809.000,00	17/04/2020	MUFG
20	16/04/2020	STI	35.562.000,00	19/04/2020	MUFG
21	29/04/2020	STI	2.124.000,00	01/05/2020	MUFG
22	31/08/2020	STI	14.341.000,00	03/09/2020	MUFG
23	18/09/2020	STI	1.449.816,50	Borne by the government	
24	29/09/2020	STI	28.662.004,80	Borne by the government	
<b>Total</b>			<b>317.708.821,30</b>		-

Source: Internal Data of PT STI process by the author

In the list above, it can be seen that in 2020 PT STI has been paid Income Tax Article 22 on time, in accordance with tax provisions, not past the 10th of the following month. It can also be seen that PT STI has submitted a notification to obtain an incentive of Income Tax article22 to the Tax Office starting in September 2020 PT STI has been exempted from collecting the Income Tax article22. However, PT STI should have received the incentive of Income Tax article22 starting in August 2020, but since PT STI did not attach an SKB during the import process, the incentive of Income Tax Article 22 could not be utilized earlier.

## Reporting of Income Tax Article 22 on the Import of Goods at PT STI Based on Incentive of Income Tax Article 22

Administratively, for Income Tax article22, importers are not obliged to report taxes that have been withheld by collectors, based on PMK 34/PMK.010/2017 for the collection of Income Tax article22 imported goods that are obliged to report to the state is the Directorate General of Customs and Excise using an Income Tax Return to the Tax Office.

However, in terms of PT STI's decision to take advantage of the incentive of Income Tax article 22 for PMK 110/PMK.03/2020, PT STI is required to report through the DGT online at the company's <https://djponline.pajak.go.id/> owed by the company its selves.

The procedure for reporting incentives of Income Tax article 22 incentives based on PMK 110/PMK.03/2020 is as follows:

1. Prepare an excel file to be uploaded to the company's online DGT account with the file named AAAAAAAAAA\_BBCC\_DDDD\_EE\_FF The following is an explanation for the code: A= 15 digits TIN; B = 2 digits of the initial tax period; C = 2 digits of the end of tax period; D = 4 digit tax year; E = 2 digit tax realization code; F= code for correction. This file can be downloaded at DGT online, for each company.
2. Uploading to the online DGT page by logging in to the online DGT page, entering the TIN and password, and CAPTCHA code.
3. Select the "Service" menu and then select the e-reporting sub menu then click "add"
4. Select the realization menu to be reported, then a security code will appear, enter it according to the request
5. Select the period and file you want to report, then click upload
6. After that the company can download the BPE (Electronic Proof of Receipt) from the Dashboard menu

### **The Affecting of the Application of Income Tax Article 22 Incentives on Reporting of PT STI's Annual Income Tax**

Reporting the Annual Corporate Income Tax Return is one of the obligations that must be carried out by taxpayers. In the report, there will be three conditions of the CITR, named nil, meaning that the amount of tax payable and the amount of the tax credit are the same, underpayment means that the amount of tax payable is greater than the amount of tax credit for one tax year for the underpayment of the taxpayer must pay it off before the CITR is reported. Then, overpayment means that the amount of tax owed is less than the amount of the tax credit, the taxpayer can make a refund, but before that the tax office will carry out a series of tax audit processes first. This is done to determine whether there really is an overpayment or vice versa. In the process, the taxpayer will be asked for information, both orally and in writing, as well as several other supporting documents. If the results of the examination show that all the information and evidence are appropriate, the tax office will disburse it, but if in the end other things are found that resulted in the occurrence of underpaid, there will be sanctions, therefore it is better to avoid overpayment status.

### **Calculation of Income Tax Article 22 on the Import of Goods at PT STI Based on Incentive of Income Tax Article 22**

From the research findings that have been described previously, that PT STI in the calculation process has used the tariff consistently, which is 2.5%.

The calculations made there are no differences, only based on the incentive of Income Tax article 22 in PMK 110/PMK.03/2020 it regulates the use of incentives due to Covid-19, where PT STI decided to use incentives for imported Income Tax article 22.

Even though the calculation is appropriate from the point of view of PT STI as a Taxpayer, in January 2021, coinciding with the last month PT STI will report CITR for the financial statement period of PT STI October 2019 – September 2020, PT STI received a Letter of Request for Explanation of Data and/or Information (SP2DK) from the Tax Office where PT STI is registered as a Taxpayer. In the SP2DK it is explained that the value of imports and the exempted import of Income Tax article 22 reported by PT STI in the incentive of Income Tax article 22 realization report is not the same as the PIB from the office customs. Related to this, PT STI, represented by Assistant Manager of Accounting and Tax, Mat Yasin, gave an explanation.

*"In January 2021, we received an SP2DK from the Tax Office which alluded to the import value and our calculation of Income Tax article22 did not match what was reported in the realization report and the data in the PIB. Considering that we have carried out the administration in a disciplined manner, we first confirmed with the Tax Office and confirmed that the data we reported should be correct. The Tax Office also asked us to continue to provide responses in the reply letter to the SP2DK as requested. So on February 17, 2021, we sent a reply letter to the SP2DK directly to the Tax Office."*

### **Payment of Income Tax article22 on the Import of Goods at PT STI Based on Incentive of Income Tax Article 22**

In terms of deposits, PT STI has carried out in accordance with applicable tax provisions, before the incentive of Income Tax article22 which was regulated in the latest regulation, named PMK 110/PMK.03/2020, there were three other finance ministerial regulations governing the provision of this incentive, named PMK 23/ PMK.03/2020, PMK 44/PMK.03/2020 and PMK 86/PMK.03/2020. The changes that occur are in the number of KLUs. PMK 23/PMK.03/2020 from 102 KLU to 431 KLU on 44/PMK.03/2020, From 431 KLU on 44/PMK.03/200 to 721 KLU in PMK 86/PMK.03/2020, while in PMK 110/PMK.03/2020 additions occurred in the Income Tax sector other than Income Tax article22, considering the number of KLU for incentive of Income Tax article22 in PMK is the same as the previous PMK. PT STI began to take advantage of this tax incentive in August 2020. However, PT STI has only taken advantage of the incentive of Income Tax article22 facility for September 2020 because during the import process, PT STI did not attach a SKB to office customs. From the results of an interview with one of PT STI's parties, Mat Yasin as Assistant Manager of Accounting and Tax gave an explanation.

*"At the time the previous PMK was issued on July 16, 2020 (PMK 86/PMK.03/2020), PT STI did not have any import transactions. Import transactions reappeared in August 2020. Even though we registered with DJP Online to get the incentive of Income Tax article22 facility according to PMK 110/PMK.03/2020, we forgot to attach the SKB document to customs during the import process. Therefore, we have only been able to take advantage of the incentive of Income Tax article22 facility for September 2020."*

### **Reporting of Income Tax Article 22 Imported Goods at PT STI Based on Incentive of Income Tax Article 22**

The process of reporting income Tax Article 22 for the use of Income Tax Article 22 incentives based on PMK 110/PMK.03/2020, PT STI has carried out in accordance with applicable policies. In accordance with Article 6 paragraph (11) points a and b of PMK 23/PMK.03/2020 it is explained that the realization report on the PPh 22 Import incentives is submitted no later than:

- a. 20 July 2020, for the April 2020 tax period up to the June 2020 tax period; and
- b. October 20, 2020, for the tax period July 2020 until the tax period September 2020

Reporting on the realization of incentive of Income Tax article22 for PT STI has been carried out in accordance with applicable regulations. However, reporting carried out by PT STI is often close to the reporting deadline which makes reporting evidence take longer than usual because at that time the DGT server was widely used simultaneously by other users, it was not uncommon for the DGT server to become problematic. In addition to online reporting, PT STI also makes reports to be archived.

Unlike the period of Income Tax Return reporting maturity as regulated in PMK 243/PMK.03/2014 as has been updated to PMK 09/PMK.03/2018, in Article 12 paragraph (1):

*"In the event that the deadline for reporting as referred to in Article 10 and Article 11 coincides with a holiday, the reporting can be made no later than the next working day"*

This does not apply to reporting on the realization of the incentive of Income Tax article22. Even though the 20th coincides with a holiday, on the next working day the reporting will be considered late. Therefore, taxpayers are encouraged to report the report on the realization of the incentive of Income Tax article22 before the 20th of each month.

## The Affecting of the Implementation of Incentive of Income Tax Article 22 on Reporting of PT STI's Annual Income Tax

From the previous analysis, it was found that there were positive and negative corrections, the total of positive corrections was Rp 1.731.510.775 originating from in-kind, donations, tax sanctions, employee benefits expenses and other fiscal corrections, for negative fiscal corrections amounting to Rp 14.825.615, derived from fiscal depreciation that is greater than commercial depreciation and the effect of using PSAK 73, where by using PSAK 73 a new account appears, named depreciation on rent, the value of the depreciation does not show the actual value so corrections need to be made. When compared, the value between the fiscal calculation and the commercial calculation is very far, from commercial PT STI suffers a loss, but fiscally experiences a profit.

The fiscal profit that has been obtained becomes the basis for calculating the tax payable and tax installments for 2021. As previously discussed, the total of Income Tax article22 tax credit after the audit if using incentives is Rp 2.124.000 and if not using it, it becomes Rp 32.235.821. The following is a comparison between if PT STI takes advantage of the incentive of Income Tax article22 and does not take advantage of the incentive of Income Tax article22.

The figure below illustrates the comparison if PT STI utilizes the incentive of Income Tax article 22 and does not take advantage of incentive of Income Tax article22. It can be seen that the total income tax payable is Rp 288.162.369, after deducting the Income Tax article22 credit which uses incentives and other tax credits Income Tax article25, there was an underpayment of Rp 60.801 and for the installment of Income Tax article25 of 2021, it was Rp 23.836.531.

**PT STI**  
**Corporate Income Tax Calculation**  
**Oct 2019 - Sep 2020**  
**In Rupiah**

No.	Description	Amount (IDR)
1	Net Income	1.421.393.313
2	Loss Compensation	-
	<b>Taxable Income</b>	<b>1.421.393.313</b>
3	<b>Computation Of Income Tax</b>	
a	$\frac{4.800.000.000}{30.577.442.179} \times 1.421.393.000 = 223.128.094 \times (50\% \times 22\%)$	24.544.090
b	$1.421.393.000 - 223.128.094 = 1.198.264.906 \times 22\%$	263.618.279
4	<b>Total Income Tax Payable</b>	<b>288.162.369</b>
5	<b>Prepaid Tax</b>	
	Prepaid Tax article 22	2.124.000
	Prepaid Tax article 23	-
	Prepaid Tax article 25	285.977.568
	<b>Total Prepaid Tax</b>	<b>288.101.568</b>
6	<b>Income Tax Under (Over) payment</b>	<b>60.801</b>

Estimation of Tax Payable for 2021	286.038.369
Prepaid Tax Art 25 for 2021	23.836.531

**Figure 1. Calculation of Tax Payable by PT STI Using Incentives**

Source: Income Tax article29 Calculation of PT STI

**PT STI**  
**Corporate Income Tax Calculation**  
**Oct 2019 - Sep 2020**  
**In Rupiah**

No.	Description	Amount (IDR)
1	Net Income	1.421.393.313
2	Loss Compensation	-
	<b>Taxable Income</b>	<b>1.421.393.313</b>
3	<b>Computation Of Income Tax</b>	
a	$\frac{4.800.000.000}{30.577.442.179} \times 1.421.393.000 = 223.128.094 \times (50\% \times 22\%)$	24.544.090
b	$1.421.393.000 - 223.128.094 = 1.198.264.906 \times 22\%$	263.618.279
4	<b>Total Income Tax Payable</b>	<b>288.162.369</b>
5	<b>Prepaid Tax</b>	
	Prepaid Tax article 22	32.235.821
	Prepaid Tax article 23	-
	Prepaid Tax article 25	285.977.568
	<b>Total Prepaid Tax</b>	<b>318.213.389</b>
6	<b>Income Tax Under (Over) payment</b>	<b>(30.051.020)</b>

Estimation of Tax Payable for 2021	255.926.548
Prepaid Tax Art 25 for 2021	21.327.212

**Figure 2. Calculation of Tax Payable PT STI Does not Use Incentives**

Source: Income Tax Article 29 Calculation of PT STI

From the figure above, the total income tax payable is Rp 288.162.369, after deducting the Income Tax Article 22 credit that does not take advantage of incentives and other tax credits, Income Tax Article 25, there is an overpayment of (Rp 30.051.020) and for the installments of Income Tax Article 25 of 2021 amounting to Rp 21.327.212.

**PT STI**  
**Corporate Income Tax Calculation**  
**Oct 2019 - Sep 2020**  
**In Rupiah**

No.	Description	Amount (IDR)
1	Net Income	1.421.393.313
2	Loss Compensation	-
	<b>Taxable Income</b>	<b>1.421.393.313</b>
3	<b>Computation Of Income Tax</b>	
a	$\frac{4.800.000.000}{30.577.442.179} \times 1.421.393.000 = 223.128.094 \times (50\% \times 22\%)$	24.544.090
b	$1.421.393.000 - 223.128.094 = 1.198.264.906 \times 22\%$	263.618.279
4	<b>Total Income Tax Payable</b>	<b>288.162.369</b>
5	<b>Prepaid Tax</b>	
	Prepaid Tax article 22	287.597.000
	Prepaid Tax article 23	-
	Prepaid Tax article 25	285.977.568
	<b>Total Prepaid Tax</b>	<b>573.574.568</b>
6	<b>Income Tax Under (Over) payment</b>	<b>(285.412.199)</b>

Estimation of Tax Payable for 2021	565.369
Prepaid Tax Art 25 for 2021	47.114

**Figure 3. Calculation of Tax Payable by PT STI Using Incentives with Income Tax Article 22 Credits**

Source: Income Tax Article 29 Calculation of PT STI

From the figure above the total income tax payable is Rp 288.162.369, after deducting the used Income Tax Article 22 credit and other tax credits, Income Tax Article 25, there is an overpayment of (Rp285.412.199) and for the installment of Income Tax Article 25 years 2021 amounting to Rp 47.114.

Based on the three calculations above and consideration of the risk of tax overpayment, PT STI chose to take advantage of the incentives provided by the government and not take advantage of the Income Tax article 22 tax credit, to avoid tax overpayment on the grounds that this tax overpayment refund must be carried out through an audit process and verification which is quite time-consuming, from one month to one year since the Annual Income Tax Return stating the overpayment is submitted in full to the Tax Office, it is not enough that the taxpayer also has to wait about one month for the transfer of the overpaid Income Tax result from the inspection. and verification.

## CONCLUSION

From the research that has been done, it can be concluded several things as follows:

1. In calculating the Income Tax article 22 on the Import of Goods, PT STI uses one tax rate, as amount 2.5% where the 2.5% tax rate is imposed because PT STI has an Import Identification Number (API) as described in PMK 34/PMK.010 /2017 regarding amendments to PMK 16/PMK.010/2016 in Article

- 2 paragraph (1a). PT STI decided to take advantage of the incentives provided by the government regarding Income Tax article 22, so that the value of income Tax article 22 became smaller.
2. PT STI has made a payment in accordance with the applicable provisions, that is payment before the 10th of the following month. However, for the incentive of Income Tax article 22, PT STI was late in utilizing the facility in August 2020 due to PT STI's negligence when handling import documents. PT STI did not attach the SKB of Income Tax article 22 Import to office customs.
  3. PT STI reports the report on the realization of incentive of Income Tax article 22 every month before the 20th even though the reporting is close to the due date so that it is not uncommon for Proof of Acceptance of Letters (BPS) for reports on the realization of Income Tax article 22 incentives not to be directly obtained by PT STI. However, this does not make PT STI late in reporting.
  4. The impact of PT STI's decision to take advantage of the incentive of Income Tax article 22 is appropriate because with this PT STI can avoid the possibility of overpayment taxes on corporate income tax returns that will occur in the future.
  5. PT STI is included in the category of taxpayers who are obedient in carrying out tax obligations. However, PT STI lacks discipline in documenting the use of incentive of Income Tax article 22.

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