

## Analysis of Tariff Calculation, Payment and Reporting of Value Added Tax (VAT) (Case Study of PT. GoTo Gojek Tokopedia TBK Listed on the Indonesia Stock Exchange for the 2021-2022 Period)

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### Article Info

#### Article history:

Accepted: 11 September 2024

Publish: 1 November 2024

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#### Keywords:

Calculation;

Deposit;

Reporting;

Value Added Tax

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### Abstract

*Value-added tax. On April 1 2022, the government officially increased the single tax rate for Value Added Tax (VAT) by 1% from previously 10% to 11%. Tax reporting made by the company is fully in accordance with applicable laws and regulations, in other words sales are maintained well. The purpose of this research is to determine the analysis of calculating, depositing and reporting value added tax (VAT) (case study PT. Goto Gojek Tokopedia Tbk). The method used in this research is descriptive quantitative, with the calculation object including details of input VAT and details of output VAT, depositing and reporting value added tax to the company. The data used in the research uses secondary data sourced from the BEI website ([www.idx.com](http://www.idx.com)). PT. GoTo Gojek Tokopedia Tbk 2021-2022 to find out VAT calculations, deposits and reporting. The results of this research indicate that PT GoTo Gojek Tokopedia Tbk has carried out calculations, deposits and reporting of value added tax in accordance with tax standards and applicable laws and regulations.*

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## 1. INTRODUCTION

The development and progress of technology today is based on human innovation and creativity. The emergence of the internet is proof of current technological developments. Indonesia is one of the countries that has the largest internet users in the world. According to a report from the Indonesian Internet Service Providers Association (APJII) in 2021-2022, internet usage in Indonesia reached 210.02 million people out of a total population of 272.68 million people. In other words, the percentage of internet users in Indonesia is 77.02 percent, this data has increased compared to the 2020 survey of 73.70 percent (APJII, 2022). The use of the internet can be used for activities as well as for business transactions which we can recognize by the term *Electronic Commerce (E-Commerce)*. *e-commerce* Usually it can be done between business actors, marketplace owners and also consumers (Kevin *etal.*, 2021).

Regarding the potential for the emergence of e-commerce transactions is the imposition of Value Added Tax (VAT). Currently, the Indonesian government is adjusting two new tax rates, namely personal income tax and value added tax. On April 1 2022, the government officially increased the single tax rate for Value Added Tax (VAT) by 1% from previously 10% to 11%. Currently, the Value Added Tax (VAT) rate of 11% in Indonesia can be said to be low because the rate is below the global average rate, this refers to the method of implementing Value Added Tax (VAT) used in various parts of the world (*Goods and Services Tax*). According to data from PricewaterhouseCoopers (PwC), this increase makes Indonesia the second country with the highest value added tax in Southeast Asia. This policy is a mandate contained in Law Number 7 of 2021 concerning

Harmonization of Tax Regulations (HPP) as a result of the government's efforts to reform tax regulations (Agasi & Zubaedah, 2022).

Taxation concerns changes to the Value Added Tax (VAT) rate which will take effect from April 1 2022, which was initially 10% to 11%, and will gradually increase in 2025 by 12%. The government is of the opinion that the policy of increasing the VAT rate cannot be postponed any longer, because the government's policy is to save the state from increasingly worrying losses due to the pandemic. It is hoped that the increase in VAT rates will have a significant impact on state revenues (Achdian, 2023).

The current VAT rate of 11% in Indonesia can be said to be still low because the rate is below the global average rate, this refers to the trend regarding the application of VAT used in various parts of the world (Goods and Services Tax). When compared with 127 countries whose data can be obtained through DDTC Fiscal Research and Advisory, the tax rate in these 127 countries is 15.4% as of 2020. When compared with 31 countries in Asia, these countries apply a tax rate of 12% (Achdian, 2023).

The phenomenon that occurred above triggered the government to create various new policies, including in the world of taxation. One of the Government's efforts to overcome this is by passing Law Number 7 of 2021 concerning Tax Harmonization. One of the contents of the Tax Harmonization Law concerns changes to the Value Added Tax (VAT) rate which will take effect from April 1 2022, which was initially 10% to 11%, and will gradually increase in 2025 by 12%. The government is of the opinion that the policy of increasing the VAT rate cannot be postponed any longer, because the government's policy is to save the state from increasingly worrying losses due to the pandemic.

Based on the background above, this research aims to find out **Analysis of tariff calculations, deposits and reporting of Value Added Tax (case study of PT. Goto Gojek Tokopedia Tbk which is listed on the Indonesian stock exchange).**

## 2. RESEARCH METHOD

This research uses descriptive quantitative methods, namely by collecting data from PT's financial reports. Goto Gojek Tokopedia Tbk 2021-2022 which can be accessed on the BEI website ([www.idx.com](http://www.idx.com)). The purpose is:

1. Analyzing the calculation of Output Tax and Input Tax to produce the amount of VAT in 2021 and 2022.
2. Analyzing Value Added Tax payments made by PT. GoTo Gojek Tokopedia Tbk in 2021 and 2022
3. Analyzing VAT reporting carried out by PT. GoTo Gojek Tokopedia Tbk in 2021 and 2022

## 3. RESEARCH RESULTS AND DISCUSSION

The tax collection system in force in Indonesia is a self-assessment system, namely a system that provides greater trust and responsibility for calculating, depositing and reporting the amount of tax owed by taxpayers. The government, in this case, tax officials are obliged to carry out guidance, research and supervision of implementation. fulfillment of tax obligations, one of which is Value Added Tax (VAT). Rules related to e-commerce are regulated in Law (UU) no. 7 of 2014 concerning trade which explains legal certainty and understanding regarding Trading Through Electronic Systems (PMSE) and consumers in carrying out trading activities through electronic systems. Law (UU) no. 7 of 2014 states that every business actor who trades goods and/or services using an electronic system is obliged to provide complete and correct data and/or information.

The basis for VAT imposition is based on the invoice system where when BKP/JKP is submitted, a tax invoice is required. A tax invoice is proof of VAT collection, where a tax

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invoice for sales is proof of output tax, while for buyers it is proof of input tax. In general, VAT consists of two components, namely Input Tax and Output Tax. According to VAT Law no. 42 of 2009 Article 1.

Input Tax is VAT that should be paid by taxable entrepreneurs due to the acquisition of BKP and/or JKP and/or utilization of JKP from outside the Customs Area and/or Import of Taxable Goods.

Output Tax is VAT which must be collected by Taxable Entrepreneurs who deliver BKP/JKP, exports of tangible BKP and/or exports of intangible BKP, and/or exports of JKP. Input VAT and Output VAT The basis for VAT imposition is based on the invoice system where when BKP/JKP is submitted, a tax invoice is required. A tax invoice is proof of VAT collection, where a tax invoice for sales is proof of output tax, while for buyers it is proof of input tax. In general, VAT consists of two components, namely Input Tax and Output Tax.

**3.1. Research result**

**Figure 1.**  
PT GoTo Three Quarter Financial Report 2021

Object	TW 1 2021	TW 2 2021	TW 3 2021
Purchase	693,145	2,470,957	2,529,025
Input VAT	69,315	247,096	252,903
Sale	904,832	1,488,491	3,404,978
Output VAT	90,483	148,849	340,498
VAT Due	21,168	(98,247)	87,595
Administration	697,339	3,836,406	5,153,891
Operational	348,210	628,571	1,104,815
Tax	104,555	446,498	625,871

Source: Data processed, 2024

**Figure 1.**

Shows PT GoTo's financial report for the three quarters of 2021, with details of input VAT of IDR 69,315 million, resulting in output VAT of IDR 90,483 million, which creates VAT payable of IDR 21,168 million.

**Figure 2.**

Rate Calculation, Deposit and Reporting of Value Added Tax (VAT) at PT GoTo Gojek Tokopedia Tbk 2021

Quarterly	Purchase (Rp)	Input VAT (Rp)	Sales (Rp)	Output VAT (Rp)	VAT Due (Rp)
TW 1 2021	693,145	69,315	904,832	90,483	21,169

TW 2 2021	2,470,957	247,096	1,488,491	148,849	(98,247)
TW 3 2021	2,529,025	252,903	3,404,978	340,498	87,595

Source: Data processed, 2024

In the first quarter, total sales were IDR 904,832 million with output VAT of IDR 90,483 million. With a total purchase of IDR 693.145 million, the input VAT received was IDR 69.315 million. The difference between Output VAT and Input VAT results in VAT Payable of IDR 21,169 million.

In the second quarter, there was an excess of Input VAT compared to Output VAT. With input VAT of IDR 247,096 million and output VAT of IDR 148,849 million, PT GoTo recorded negative VAT payable of IDR 98,247 million.

In the third quarter, there was a significant increase in sales to IDR 3,404,978 million, which resulted in Output VAT of IDR 340,498 million. With Input VAT amounting to IDR 252,903 million from total purchases, the recorded VAT Payable was IDR 87,595 million, indicating the tax liability that must be paid by the company.

**Figure 3.**

Payment of VAT Due

Quarterly	VAT Due (Rp)	VAT Payment (Rp)	VAT reporting
TW 1 2021	21,168	21,168	Reported
TW 2 2021	(98,247)	Credit/Return	Reported
TW 3 2021	87,595	87,595	Reported

Source: Data processed, 2024

In the first quarter, VAT payable amounting to IDR 21,168 million was deposited into the state treasury and reported in accordance with applicable tax regulations. In the second quarter, because the VAT Due was negative, PT GoTo was able to apply for a refund or tax credit which was recorded in the tax report.

In the third quarter, with VAT due amounting to IDR 87,595 million, the company deposited the amount into the state treasury and reported it in accordance with tax regulations.

Depositing and reporting VAT at PT GoTo shows compliance with tax regulations. Every quarter, the company calculates, deposits and reports VAT in accordance with applicable regulations, reflecting effective tax management and transparency in reporting.

**Figure 4.**

PT GoTo Three Quarter Financial Report 2022

Object	TW 1 2022	TW 2 2022	TW 3 2022
Purchase	1,215,779	1,961,649	3,855,614
Input VAT	121,578	215,781	424,118

<b>Sale</b>	1,497,371	3,399,988	7,968,891
<b>Output VAT</b>	149,737	373,999	876,578
<b>VAT Due</b>	28,159	158,217	452,460
<b>Administration</b>	2,580,763	5,756,707	8,629,448
<b>Operational</b>	434,796	937,902	1,362,569
<b>Tax</b>	301,556	736,407	1,099,122

Source: Data processed, 2024

Shows PT GoTo's financial report for the three quarters of 2022, with details of input VAT of IDR 121,578 million, resulting in output VAT of IDR 149,737 million, which creates VAT payable of IDR 28,159 million.

**Figure 5.**

Rate Calculation, Deposit and Reporting of Value Added Tax (VAT) at PT GoTo Gojek Tokopedia Tbk 2022

<b>Quarterly</b>	<b>Sales (Rp million)</b>	<b>Output VAT (Rp million)</b>	<b>Purchase (Rp million)</b>	<b>Input VAT (Rp million)</b>	<b>VAT Due (Rp million)</b>	<b>VAT deposit (Rp million)</b>	<b>VAT reporting</b>
TW 1	1,497,371	149,737	1,215,779	121,578	28,159	28,159	Reported at the end of Q1
TW 2	3,399,988	373,999	1,961,649	215,781	158,217	158,217	Reported at the end of Q2
TW 3	7,968,891	876,578	3,855,614	424,118	452,460	452,460	Reported at the end of Q3

Source: Data processed, 2024

In the first quarter, sales were recorded at IDR 1,497,371 million with output VAT of IDR 149,737 million, while purchases reached IDR 1,215,779 million with input VAT of IDR 121,578 million, resulting in VAT payable of IDR 28,159 million. VAT payments are made by adding up the output VAT that exceeds the input VAT, which is IDR 28,159.2 million.

In the second quarter there was a change in the Value Added Tax (VAT) rate which took effect from 1 April 2022, from 10% to 11%, this caused a significant increase in sales transactions with sales of IDR 3,399,988 million and output VAT of IDR 373,999 million, while purchases increased to IDR 1,961,649 million with input VAT of IDR 215,781 million. The VAT payable this quarter was greater, namely IDR 158,217 million, indicating an increase in transactions which resulted in higher VAT payment obligations.

In the third quarter, sales jumped to IDR 7,968,891 million with output VAT of IDR 876,578 million, while purchases also increased to IDR 3,855,614 million with input VAT of IDR 424,118 million. VAT payable in this quarter reached IDR 452,460 million, which was the highest figure in that period. This shows an increase in PT

GoTo's business activity in the third quarter of 2022, which is followed by an increasingly large VAT payment obligation.

**Figure 6.**  
PT GoTo Gojek Tokopedia Tbk Tax Data 2021-2022

Information	Year 2021 - 2022	
	2021	2022
Tax Debt	579.830	1.400.314
Output VAT		
Tax	596.314	761.447
Input VAT		
VAT Due	-16.484	638.867

Source: Data processed, 2024

Shows that PT GoTo's financial position report in 2021 resulted in negative VAT payable of IDR 16,484 million, showing an excess of input VAT over output, and in 2022 it was IDR 638,867 million.

### 3.2. Discussion

#### 3.2.1 Analysis of Tariff Calculations, Deposits and Reporting of Value Added Tax (VAT) at PT GoTo Gojek Tokopedia Tbk

The calculation of payment and reporting rates for Value Added Tax (VAT) at PT GoTo Gojek Tokopedia Tbk for 2021 and 2022 shows complex dynamics in managing tax obligations. In 2021, the calculation of VAT payable will experience significant fluctuations from quarter to quarter. In the first quarter, VAT payable was IDR 21,169 million, which shows that input VAT was smaller than output VAT. However, in the second quarter, there was an input VAT surplus which resulted in negative VAT payable of IDR 98,247 million. However, in the second quarter, there was an input VAT surplus which resulted in negative VAT payable of IDR 98,247 million. In the third quarter of 2021, the situation changed with the VAT payable increasing to IDR 87,595 million due to a surge in sales and higher output VAT compared to input VAT. These changes require special attention in tax planning to ensure that companies can fulfill their tax payment obligations on time and in accordance with applicable regulations. Accuracy in VAT reporting is also very important to avoid sanctions from the tax authorities, especially when there are large fluctuations in the value of VAT payable.

In 2022, analysis of VAT deposit and reporting rate calculations showed a similar pattern to the previous year, but with larger values and more extreme fluctuations. The first quarter of 2022 shows relatively stable VAT payable with a value of IDR 28,159 million. However, in the second quarter, a significant increase in purchases and input VAT resulted in negative VAT payable, similar to the pattern seen in 2021. In the third quarter, a surge in sales and output VAT

again increased VAT payable to IDR 452,460 million, demanding careful management -Be careful when it comes to tax planning and reporting.

Comparison with previous research shows that companies with large and complex transaction volumes such as PT GoTo tend to face challenges in managing VAT (Suharto, 2022). This research underscores the importance of implementing strict internal control systems and accounting processes to ensure optimal tax compliance. Therefore, PT GoTo needs to adopt best practices in reporting and remitting VAT to manage tax obligations more effectively and reduce compliance risks.

#### 4. CONCLUSION

Based on the analysis of tariff calculations, deposits and reporting of Value Added Tax (VAT) at PT GoTo Gojek Tokopedia Tbk, it can be concluded that:

1. PT GoTo Gojek Tokopedia Tbk VAT deposit and reporting rate calculations show significant fluctuations between quarters, with large changes in VAT payable due to variability in purchases and sales. In 2021, the company experienced excess input VAT in the second quarter, which could potentially lead to applications for restitution or compensation. The increase in VAT payable in the third quarter highlights the need for careful management in tax planning to ensure compliance and minimize the risk of sanctions.

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