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# Double VAT Collection from B2G Transaction in Indonesia. Case Study: PT X

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**ABSTRACT**
This study aims to provide solutions to the problem of excess VAT collection faced by government goods and service providers. This study uses a qualitative research approach with a case study research strategy. The object of research in this study is PT X, which is experiencing an excess of VAT collection of 252 billion Rupiah in 2020. This situation occurs because the VAT collection scheme by government agencies in the procurement of goods and services has led to an excess amount of VAT collection, which tends to harm taxpayers. This kind of situation causes taxpayers to have the potential to experience a cash flow shortage. As a result, taxpayers are forced to take financing options for their operational activities and have to bear the cost of funds, which reduces profits and threatens business continuity. In 2020, PT X has a debt of 208 billion Rupiah and is subject to interest costs of 13.2 billion. This debt is used to cover the cash flow deficit caused by the collection of VAT by government agencies. This study provides three recommended solutions to PT X in dealing with VAT collection by government agencies.

***Keywords:*** *Tax Management, Reverse Charge Mechanism, Double VAT Collection, VAT Receivable*

## 1. INTRODUCTION

The VAT collection scheme in government goods and services procurement activities in Indonesia causes a situation where government goods and service providers experience VAT collection twice in one transaction chain. **The first** VAT collection occurs when a government goods or service provider receives taxable goods or services from a supplier. This phase occurs when government goods and services providers purchase goods and services from suppliers. **The second** VAT collection occurs when the government goods or service provider receives payment from a government agency for the delivery of goods or services to the government. The collection of VAT by government agencies also does not consider the input tax owed by government’s goods/services provider that was previously collected in the first collection. Therefore, government's goods and services provider companies have the potential to experience an excess of the amount of VAT collected.

The VAT collection by government agencies is a deviation from the normal VAT collection mechanism. In the normal VAT collection mechanism, the VAT collector is the seller. In the VAT collection by government agencies, the VAT collector is the government, which is actually a consumer. This kind of situation happened because VAT collection by government agencies has a *reverse charge mechanism*. This mechanism gives customers an obligation to collect, deposit, and report VAT payable [1,24]. Any form of deviation from the normal mechanism has the potential to increase compliance cost [2].

PT X is one of the taxpayers who experienced losses due to the phenomenon of excess VAT collection. PT X is a government’s goods and services provider company in the government's procurement of goods and services. The company had to take the financing option because it had a cash deficit from each of its transactions with the government. This situation happens because 95% of PT X's revenue comes from B2G transactions. The excess VAT collection experienced by PT X from each of its transactions with the government can be illustrated as shown in Figure 1. For example, the transaction from PT A to PT X amounted 1,100 including VAT 100. The transaction from PT X to government agencies amounted 1,155 including VAT.

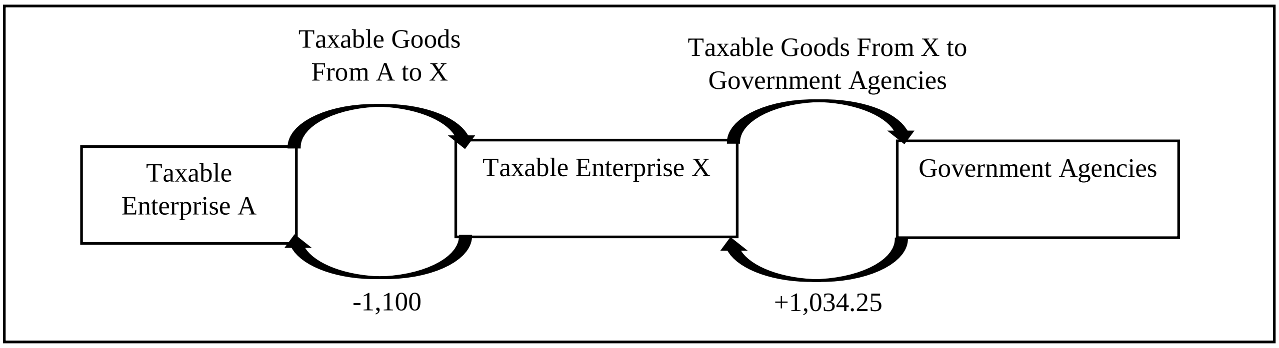


**Figure 1.** Illustration of VAT collection on the procurement of goods/services at PT X

Therefore, the payment from government agencies to PT X amounted 1,034.25 after deducting the withholding income tax article 22 (15.75) and VAT collection (105). The net cashflow will be always deficit because cash inflow (1,034.25) is lower than cash outflow (1,100). This situation will be detrimental to the company because it will always experience a cash flow deficit. If this condition continues in every transaction, the cash flow deficit will eventually get bigger. As a result, to cover the cash deficit, the companies take out loans, which incur interest expenses.

The interest expense is a form of compliance cost that must be borne by the taxpayer. Compliance costs are costs that must be met by taxpayers to comply with applicable tax regulations [3]. The cost of tax compliance basically reduces the resources of the business entity, which is not offset by the increase in government tax revenues. Thus, compliance costs can be regarded as an economic problem for society [4].

Implementing comprehensive tax management is one of the solutions that can be offered to reduce the compliance cost. Tax management is a comprehensive effort carried out continuously by taxpayers so that all matters relating to tax matters can be managed properly, economically, effectively and efficiently so that they can provide the maximum contribution to the business continuity of taxpayers without compromising the interests of state revenues [5].

Previous research related to tax management was conducted in 2021 who examined employee's withholding tax so that it can be compensated with the corporate income tax [6]. Meanwhile, this research is related to the management of VAT receivables caused by excess VAT collection by government agencies as VAT collectors.

This study offers a contribution to the literature review on the management of input VAT owned by the government's goods and services provider in Indonesia. This research area is still very limited. This study also helps the government's goods and services provider in Indonesia who are facing the same problem, namely the cash flow deficit due to excess VAT collection.

This study aims to formulate a solution that can be used to reduce the compliance cost of PT X that arises as a result of collecting VAT by government agencies. The solution offered in this study is to use a tax management approach.

## 2. LITERATURE REVIEW

### *2.1 Basic Concept of VAT*

There are four elements of the basic concept of VAT [7]. **First,** VAT is an indirect tax whose tax burden is fully transferred to consumers or buyers. The party who bears the tax burden and those who are responsible for collecting and depositing taxes to the state are two different parties. The bearer of the VAT burden is the final consumer, while the party responsible for fulfilling the obligation to deposit taxes to the state is the seller who has delegated the tax burden to the final consumer.

**Second,** VAT is a tax on consumption, which is a tax imposed on all expenses made by the final consumer. VAT is levied at every link in the production and distribution chain. **Third,** VAT is general and neutral. The general nature of VAT is shown in the taxation based on expenditures related to the consumption of goods and services at each stage of production, distribution, and throughout the supply chain. VAT is also neutral. This means that VAT must be able to guarantee that goods and services consumed domestically will receive the same treatment and tax burden regardless of the length of the production and distribution process. The neutrality of VAT can be created through the mechanism of crediting input tax to output tax. **Fourth,** VAT is charged proportionally to the price of goods and services. The VAT collected by the taxable entrepreneur is the multiplication of the VAT rate with the transaction value or price of the delivery of goods or services. Therefore, the applicable tariff must remain proportional to the price.

Basically, the four elements of the basic concept of VAT above are the main pillars so that VAT can become an effective and efficient tax system. The mandatory collection mechanism by government agencies in Indonesia is a form of deviation from the VAT collection system in accordance with basic concepts and international practices. This deviation has the potential to increase compliance costs for taxpayers [2].

*2.1.1 VAT Collection*

Generally, the VAT collection mechanism is as follows [8]:

- Taxable entrepreneurs who deliver taxable goods/services are required to collect VAT from recipients of taxable goods/services and make a tax invoice as proof of collection
- The VAT listed in the output tax invoice is an output tax for taxable entrepreneurs which is a tax that must be paid to the state.
- When a taxable entrepreneur purchases or acquires taxable goods/services that are subject to VAT, the VAT is an input tax which is prepaid tax.
- For each tax period, if the output tax is greater than the input tax, the difference must be paid to the state treasury.
- Taxable entrepreneurs are required to submit a VAT Period SPT to the tax service office

However, in Indonesia, government agencies act as VAT collectors despite their position as consumers who receive taxable goods and services. The appointment of a government agency as a collector is a form of the application of the *reverse charge mechanism* [9]. This mechanism shifts the liability to collect and deposit the VAT from supplier to customer [1,24].

Previous research related to the impact of VAT collection has been carried out on the phenomenon of VAT collection by State Owned Enterprises (SOEs) which are also required to collect VAT. SOE's partners have the potential to lack cash flow, because the VAT collected by SOE is not deducted with the input tax [10]. Consequently, if a company only sell to SOEs, the accumulated VAT return will be overpaid. The excess VAT can only be returned with a refund mechanism. There are consequences for VAT collection transactions by SOEs that cause overpayments and the impact of cash flow shortages on the party being collected.

*2.1.2 VAT Refund*

VAT refunds should be granted as soon as the tax overpayment has been received by the tax authorities. In order to maintain VAT neutrality, any excess of input tax over output tax must be returned immediately [11]. A well-structured VAT system is a VAT system that gives taxable entrepreneur the right to recover the excess input tax immediately after the excess appears [12]. Restitution must be paid immediately after the excess input tax appears, regardless of the business activity characteristics of the taxable entrepreneur or other conditions that give rise to the overpayment of the input tax [13].

VAT overpayment arise when input tax is greater than output tax [14]. Input tax or input VAT are VAT paid by entrepreneurs related to the acquisition of goods and services for business purposes [15]. Meanwhile output tax or output VAT is VAT that must be paid to the tax authority by the entrepreneur on the delivery of goods or services to third parties. The application of the reverse charge mechanism in collecting VAT by government agencies will always result in overpayment of VAT for providers of goods/services. This happens because the input tax is not compensated by the output tax. According to the VAT Law in Indonesia, taxable entrepreneurs who deliver taxable goods/services can receive a preliminary refund. However, the refund amount is limited to 1 billion rupiah.

## *2.2 Compliance Cost Theory*

Compliance costs is the costs incurred by individual firms or taxpayers in administering their tax affairs [16]. These costs include not only the costs of human, material and information technology resources required to comply with the law, but also the costs of time spent obtaining the information, assistance and guidance necessary to become a compliant taxpayer [3]. Therefore, tax compliance costs are not only in the form of costs in the form of tax burdens that are presented in the financial statements, but also all costs associated with fulfilling tax obligations, either directly or indirectly.

Tax compliance costs essentially reduce the resources of a business entity. however, these costs were not offset by increased government tax revenues. Thus, compliance costs can be considered a waste of economic resources. Companies must spend a certain amount of their resources in order to remain compliant with tax regulations. The expenditure of these resources is actually a pure burden because it does not have a positive impact. However, an expense will reduce the company's profits. Therefore, compliance costs is in line with the company's goals. Government partner taxpayers' interest expense arising from loans to cover cash flow shortages related to the implementation of VAT collection by government agencies is a form of compliance cost.

## *2.3 Tax Management*

Tax management is a comprehensive effort carried out continuously by taxpayers so that all matters relating to tax matters can be managed properly, economically, effectively and efficiently so that they can provide the maximum contribution to the business continuity of taxpayers without compromising the interests of state revenues [5]. Tax management does not aim to avoid tax obligations or avoid paying taxes. Tax management aims to fulfil tax obligations correctly, but at the same time minimize the tax burden so that company profits and liquidity can be optimal [17].

## 3. RESEARCH METHODOLOGY

Research is the process of finding a solution to a problem after conducting an in-depth study process and analysing situational factors [18]. The research approach used in this research is qualitative research methods. Qualitative research is a research method based on the philosophy of post-positivism [19]. The philosophy of post-positivism is often referred to as an interpretive and constructive paradigm, which views social reality as something holistic, complex, dynamic, and full of meaning. Qualitative methods are used to obtain in-depth data, a data that contains meaning. Meaning is actual data, definite data which is a value behind visible data.

A qualitative research approach is used to gain an in-depth understanding of a problem [20]. Therefore, the author uses a qualitative approach in order to gain a deep understanding of the phenomena that occur. This in-depth understanding is needed so that this research is able to answer research questions and be able to provide results as expected in the benefits of research. To obtain a comprehensive understanding, the author will use qualitative data collection techniques such as semi-structured interviews and review documents.

This study uses case studies as a research strategy. Case study is a process of seeking knowledge by investigating and researching various phenomena in real-life contexts [21]. The phenomenon studied in this study is tax management as an effort to reduce the compliance cost of a company that experience excess VAT Collection from B2G transaction.

The author also emphasizes the importance of obtaining data from various sources and data collection techniques to create evidence chains so that this research can create trustworthiness. The method used by the author to create a strong evidence chain is through triangulation of sources and triangulation of data collection techniques. Triangulation is an attempt to check the truth of data or information obtained by researchers from various different perspectives by reducing as much as possible the bias that occurs during data collection and analysis [22].

This study conducted online interviews. Interviews with online media are carried out with *google meet*. The author will record the conversation in the interview after first asking permission from the interviewee. The online interview technique is used to prevent COVID-19 spread. In the interview the author uses a semi-structured interview to be more efficient and effective.

This study also conducted document review. Document review is a way of collecting data by reviewing existing documents [23]. The author reviews the regulations in the field of taxation and the implementation of the government budget to explore the collection of VAT mechanism and the rights and obligations of taxpayers (both government agencies and providers of goods and services). In addition, the author will also conduct a review of PT X's internal data to evaluate tax management in PT X.

The unit of analysis used in this study is a multiple unit analysis consisting of 2 units analysis. First, PT X as the main object of this case study. PT X is a subsidiary of a holding company that is quite prominent in Indonesia with a turnover of more than 1 trillion rupiah a year. PT X operates as a provider of government goods/services. Currently PT X is experiencing losses due to high compliance costs arising from over collection of VAT that occur in every transaction with the government agency. Second, is Directorate General of Taxation. The author conducted interviews with 3 respondents from the DGT who worked as *account representatives* who had handled similar cases.

## 4. RESULT AND DISCUSSION

Tax management activities at PT X are intended to manage cash flows from the implementation of tax obligations, avoid sanctions/fines due to negligence in carrying out obligations, and carry out tax obligations in an effective and efficient manner. However, there are 2 problems that arise in connection with the implementation of tax management at PT X, which cause PT X's compliance costs to be inefficient. These inefficient compliance costs must be reduced because compliance costs are basically an inefficiency of company resources. **First**, there is a cash flow deficit. This deficit occurs because PT X's total cash inflows are less than its total cash outflows. There are two things that affect the cash inflow of PT X to be smaller than the cash outflow. The first factor is that the VAT collection scheme by government agencies is levied on the basis of an imposition of the selling price without considering the input tax. The second factor is that the gross profit margin scheme of PT X's B2G transactions is less than 5%. PT X will not experience a cash flow deficit if PT X's GPM scheme is greater than 11.5%. The 11.5% figure was obtained after considering the VAT levy of 10% and the income tax article 22 levy of 1.5%.

**Second**, there is a very large amount of tax receivables originating from VAT. This is because 95% of PT X's sales comes from B2G transactions which causes PT X doesn't have sufficient output tax to compensate for the input tax. In addition, the overpayment refund mechanism is only carried out once a year, causing the amount of VAT receivables owned by PT X to be so large. Until the end of 2020, there are VAT receivables amounting to 252 billion rupiah.

**Table 1.** Problems and Solutions in PT X's Tax management

| Problems | Solutions |
|---|---|
| Cashflow Deficit | Increasing Gross Profit Margin |
| Large Amount of VAT Receivable | Taking advantage of preliminary returns |
| | Increasing the Amount of Output Tax |

### *4.1 Solution Number 1: Increasing the Gross Profit Margin (GPM)*

PT X's GPM is usually around 5%. Meanwhile, the percentage of VAT and income tax Article 22 collection reached 11.5 percent of sales. As a result, PT X will always experience a cash flow deficit because the percentage of GPM which is only 5% is not sufficient to cover tax collections, which is 11.5 percent. If PT X had a higher gross profit margin, a cash flow deficit would not exist. This scheme is illustrated in table 1 below:

**Table 2.** Illustration GPM 5% vs 20%

| Component | GPM 5% | GPM 20% |
|---|---|---|
| Sales | 1.000 | 1.000 |
| Cost of Goods Sold | 950 | 800 |
| Gross Profit Margin | 50 | 200 |
| Taxes: | | |
| -VAT | 100 | 100 |
| -Withholding Tax Article 22 | 15 | 15 |
| Net Cash Inflow | -65 | 85 |

From table 2, we know that in the GPM scheme which is only 5%, PT X has a cash inflow deficit. PT X does not have a cash flow deficit under the 20% GPM scheme. So, increasing GPM is a solution to overcome deficit cash flow for PT X.

GPM components are influenced by sales and cost of goods sold. As a result, there are three ways to increase GPM: increasing the selling price, lowering the cost of goods sold, or a combination of the two.

**The first** way is to increase the selling price. From the results of interviews with the marketing department, there is still a gap to increase the price of goods. On average, there is a potential increase of 1% from the current selling price. Even though it looks small, a 1% increase in selling price can provide additional cash inflows of 20 billion rupiah if the company's turnover reaches 2 trillion rupiah.

However, there are several things that companies must pay attention when they want to increase the selling price. First, the price increase of goods is limited by the maximum price allowed by the producer of goods, although in certain cases, the company can set the highest price because the nature of the goods is unique and consumers will not find these goods in other companies. Second, PT X must be careful in increasing the selling price. PT X must consider the market's acceptance of the increase in the price of goods. For example, PT X decides to increase the selling price to increase GPM. This method can have an impact on the price of goods that are no longer competitive. Therefore, PT X must consider price elasticity in determining the selling price. Do not let the company's merchandise become unsold and less attractive to the market because the price is too expensive.

**The second** way is to reduce the cost of goods sold. Gross profit can increase when there is a decrease in the cost of goods sold. Therefore, PT X must be able to get a more competitive purchase price. PT X must be able to find cheaper of goods or negotiate prices to get competitive prices. The purchase price of goods can be obtained at a lower price if PT X makes purchases in large quantities and places an early order. Companies can estimate their needs by coordinating with the marketing department. When the estimated number of needs has been obtained, the company can use the estimated amount to place an order in advance to get a cheaper price.

**The third** way is to combine price increases with decreases in the cost of goods sold. In this way, PT X can obtain an optimal increase in GPM. The optimal increase in GPM can increase the company's profit margin as well as cash inflows so that the amount and term of loans can be smaller. In the end, whatever the increase in gross profit margin obtained, it will free up space for PT X to get additional cash flow leeway.

### *4.2 Solution Number 2: Taking Advantage of the Preliminary Tax Refund*

So far, PT X has been doing VAT refunds once a year, which is in December. This causes PT X's VAT receivables to be very large. PT X accumulated VAT receivables from January to November. Until the end of 2020, the amount of VAT receivables belonging to PT X reached 252 billion rupiah. The value of this VAT receivable is greater than the amount of loans owned by PT X, which amounted to 208 billion rupiah.

The excess tax collection experienced by PT X can be refunded through the restitution mechanism. One way to make restitution is with a preliminary refund mechanism. This mechanism allows PT X to get back its tax refunds faster. Faster tax refunds can help cash inflows, thereby reducing the amount and duration of financing needs. With a smaller amount and term, the company's interest expense will also be reduced so that PT X can be more profitable.

PT X can become a taxpayer with certain criteria and obtain a preliminary refund for it VAT receivable. According to Ministry of Finance Regulation Number 39/PMK.03/2018, there are certain conditions that must be fulfilled by PT X in order to be categorized as a taxpayer with certain criteria. The following is an analysis of the requirements for PT X as a taxpayer with certain criteria:

**Table 3.** Analysis Criteria of PT X

| Criteria | Check |
|---|---|
| Tax Return submission on time | V |
| Do not have tax debts, unless having permit for instalment | V |
| Audited by public accountant and received unqualified opinion for 3 consecutive years | V |
| Never committed a tax crime | V |

From the results of the analysis in table 3, PT X meets the requirements to become a taxpayer with certain criteria. Therefore, PT X must immediately apply to be determined as a taxpayer with certain criteria by the directorate general of taxes. By being designated as a taxpayer with certain criteria, PT X can take advantage of the preliminary refund on VAT receivables every month. With a VAT receivable that is greater than the amount owed, PT X can even cover the entire loan and still have cash remaining that can be used to develop the company.

However, the preliminary refund mechanism also carries risks that must be mitigated. Taxpayers who file preliminary tax returns will be included among those targeted for tax audit. PT X should be prepared to be regularly checked. All documents and requirements must always be prepared. PT X will face the inspection officer, and therefore, PT X must allocate its resources to face the examination. PT X must also, as much as possible, avoid being disputed by the tax officer during the audit process. The emergence of tax disputes can consume considerable resources for the company.

### *4.3 Solution Number 3: Increasing the Amount of Output Tax Collection*

Increasing output tax by PT X can reduce the amount of VAT receivables by PT X. As a taxable entrepreneur, PT X can collect VAT at the time of delivery of taxable goods or services. The VAT collected by PT X will be an output tax, which will be calculated with the input tax. If the output tax is still greater than the input tax, then PT X can compensate it with VAT receivables from the previous period. Gradually, the amount of VAT receivables belonging to PT X will decrease due to the compensation mechanism. The VAT levy by PT X, which is an output tax, can be an additional cash inflow. Therefore, increasing the amount of output tax can be a solution to reduce the overpayment status of PT X's VAT tax return and reduce VAT receivables. There are two ways for PT X to increase the output tax.

First, PT X must change the composition of sales with B2C and B2B schemes. So far, PT X's sales have been dominated by the B2G transaction. The amount of PT X’s VAT receivables is very large because the VAT collection by government agencies from B2G transactions adheres to the reverse charge mechanism. This mechanism causes the VAT collection chain to not run normally. PT X has no output tax on B2G transactions. The output tax that should be collected by PT X is actually collected by its consumers, who are government agencies. The reverse charge mechanism on VAT collection by government agencies in Indonesia actually makes it seem as if a company providing goods or services, such as PT X, has experienced two VAT collections in one VAT collection chain. The first collection occurs when PT X buys goods from a supplier of goods. This first collection is PT X's input tax. The second collection occurs when PT X delivers taxable goods or services to government agencies. In the normal mechanism of the VAT collection chain, PT X should be the party that collects VAT because PT X is a taxable entrepreneur who delivers taxable goods or services. This second collection does not consider the input tax previously owned by PT X from the first collection. Therefore, the amount of PT X's input tax will accumulate and continue to increase from time to time, so that it will eventually become a VAT receivable.

Therefore, PT X has to change the sales composition with B2C and B2B schemes. The larger B2C and B2B sales, the lower the amount of VAT receivable will be. This is because the B2C and B2B business schemes place PT X as a taxable entrepreneur who will collect VAT in the normal VAT collection mechanism. Through the input-output tax mechanism, PT X can take advantage of its role as a taxable entrepreneur. PT X can compensate the input tax with the output tax generated by B2B and B2C transactions. If the output tax is still greater than the input tax, then PT X can compensate its VAT receivables. In the end, VAT levies, which become output taxes originating from B2B and B2C transactions, can increase cash inflows and gradually reduce VAT receivables.

In addition, change in the composition of sales based on B2B and B2C does not mean that PT X has to limit or reduce sales based on B2G. In fact, B2B and B2C sales can increase market size. PT X needs to expand its business to corporate consumers and private consumers so that the proportion of B2B and B2C sales increases and the proportion of sales is not dominated by B2G sales. So, in total, PT X benefits by making tax refunds on its VAT receivables as quickly as possible, and PT X can also get new sources of income that will increase the company's profits.

Second, PT X can develop new business segments. There are conditions that must be met in order for this new business segment to effectively reduce VAT receivables. First, this new business segment must serve entities other than VAT collectors. Second, this new business segment delivers taxable goods and services. So, in this new business segment, PT X, as a taxable entrepreneur, will collect VAT. The results of the collection carried out by PT X do not need to be deposited by PT X if the amount of input tax is greater than the input tax or the shortage of the difference between output tax and input tax can still be compensated with VAT receivables. Therefore, like the B2B and B2C principles, PT X will get a natural restitution mechanism from the VAT collection chain and PT X's VAT receivables will gradually decrease.

## 5. CONCLUSION

The VAT collection by government agencies in B2G transactions has a negative impact on the government’s goods and services provider. This negative impact arises because the VAT collection scheme by VAT collectors does not consider the input tax owned by the government’s goods and services provider.

One of the affected taxpayers is PT X, which has 95% of its sales come from B2G transactions. PT X has carried out tax management to manage its tax obligations in B2G transactions. However, there are still some problems that make the company's compliance costs inefficient. PT X has a cash flow deficit, but at the same time, it also has a very large VAT receivable. To overcome these problems, there are 3 solutions that can be used by PT X. **First**, to increase the gross profit margin. Increasing gross profit margins can increase cash inflows when PT X receives payments from government agencies. The smallest GPM scheme to avoid a cash flow deficit due to tax collection by government agencies is 11.5% plus operational costs.

**Second**, taking advantage of preliminary tax refund facilities. PT X can disburse VAT receivables in a faster period of time. PT X no longer needs to take credit if it is able to disburse its tax receivables more quickly. However, PT X must be a taxpayer with certain criteria as stipulated in the Minister of Finance Regulation No. 39/PMK.03/2018

**Third**, increasing the amount of output tax to compensate for the input tax. PT X can collect VAT in its capacity as Taxable enterprise. Through the Input-Output Tax mechanism, PT X can get additional cash inflow as results of its VAT collection as taxable enterprise.

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