



INNOVATIVE: Journal Of Social Science Research

Volume 4 Nomor 3 Tahun 2024 Page 10059-10069

E-ISSN 2807-4238 and P-ISSN 2807-4246

Website: <https://j-innovative.org/index.php/Innovative>

Law Enforcement of Value Added Tax (VAT) Collection of Goods at PT. Duta Jaya Food Binjai Kota Based on Law Number 11 of 1994

Karolina Sitepu^{1✉}, Sri Wahyuni², Dahris Siregar³, Mospa Darma⁴

Universitas Tjut Nyak Dhien

Email: sitepukarolina@gmail.com^{1✉}

Abstrak

Pajak yang terdiri dari berbagai jenis, adalah komponen penting dari pendapatan negara. Pajak pertambahan nilai adalah salah satu jenisnya. Sampai saat ini, potensi pendapatan dari pajak pertambahan nilai ini belum digunakan sepenuhnya untuk keuntungan negara dan rakyat. Dalam konteks penelitian ini, wajib pajak harus membayar pajak masukan, tetapi ada faktur yang terselip atau hilang, yang dapat menyebabkan salah lapor PPN. Data primer dan sekunder penelitian mengandung bahan hukum primer, sekunder, dan tersier. Metode yuridis empiris digunakan. Kemudian data dievaluasi, diklasifikasikan, dianalisis, dan dibuat kesimpulan. Penelitian ini bertujuan untuk mengetahui bagaimana PT. Duta Jaya Food Binjai Kota menerapkan hukum pajak pertambahan nilai (PPN) barang sesuai dengan Undang-Undang Nomor 42 Tahun 2009 Tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan Barang Mewah., serta kendala dan upaya yang dilakukan untuk melaksanakannya.

Kata Kunci: *Pajak Pertambahan Nilai, Penegakan Hukum, Pemungutan Pajak*

Abstract

Taxes which are of various types, are an important component of state revenue. Value added tax is one of its types. Until now, the potential revenue from this value-added tax has not been fully used for the benefit of the state and the people. In the context of this study, taxpayers have to pay input tax, but there are invoices tucked away or missing, which can lead to misreporting VAT. Empirical legal methodology is used in this study. For the purpose of this study, primary and secondary data sets comprising legal materials at all stages of development were used.. Next, the data is evaluated, classified, analyzed, and conclusions are drawn. The aim of this study is to ascertain the limitations and implementation efforts of Law Number 42 of 2009 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, as well as the manner in which PT. Duta Jaya Food Binjai Kota carries out the law on collecting value added tax (VAT) on goods.

Keyword: *Value Added Tax, Law Enforcement, Tax Collection*

INTRODUCTION

In a welfare state, taxes are considered a very important component. This is due to the fact that taxes, as one of the sources of income, are applied to enhance the nation's citizens' social welfare. Taxes are one of the ways the Indonesian government makes money (Lesmana & Setyadi, 2020). This is consistent with the state's goals as stated in the 1945 Constitution's preamble's fourth paragraph, in which the state is committed to protecting all Indonesian citizens, advancing the general welfare, improving national education, and supporting global peace based on social justice.

Citizens as taxpayers must pay taxes as well as actively participate in meeting state needs, especially in national development regulated by law (Ilanoputri, 2020). As a result, an key part of raising the nation's standard of living is the tax sector. However, because many taxpayers are not compliant in paying, the government must collect taxes. Addressing this problem, a Tax Return (SPP) has been issued by the government as an early warning (Waluyo, 2020). But, many taxpayers still ignore or even try to avoid paying taxes.

Value Added Tax (VAT), commonly referred to as Luxury Goods Sales Tax and Value of Goods and Services Sales Tax, is a tax imposed on the use of goods and services in the customs area (President of the Republic of Indonesia, 2022). During production and distribution, this tax is applied in stages. Value Indirect taxes such as added tax can be transmitted to a third party or another party rather than being assessed against the taxpayer directly. Taxable Entrepreneurs (PKP) are responsible for issuing tax invoices when a transaction occurs or when Taxable Goods (PKP) are submitted in the implementation of VAT collection (Derina Ndruru, 2023).

Today, value added tax, which is part of Indonesia's tax system, contributes significantly to the nation's revenue. Unfortunately, this potential tax revenue has not been fully used for the benefit of the state and the people (Alfaruqi, Sugiharti, & Cahyadini, 2019). The main source of funds for infrastructure and non-infrastructure development throughout the Republic of Indonesia is taxes (Xena, 2018). However, tax crimes often occur in the field involving negligence and deliberate actions committed by various parties, including taxpayers and tax officers and third parties such as banks, notaries, public accountants, tax consultants, etc., and administrative institutions that do not pay taxes that should be paid to the state treasury, thereby reducing state revenue from taxes (Mudzakkir, 2011).

In 2018, the Directorate General of Taxes (DGT) strived to increase state revenue by increasing the level of voluntary tax compliance. Fair law enforcement and improved tax compliance are two goals of this effort. The ultimate goal of law enforcement is to punish taxpayers who are indicated to have committed tax violations reasonably (Wirawan, 2021). By realizing 105.83% of the number of investigation files that have been declared complete by the Prosecutor's Office (P21), DGT has succeeded in exceeding the target (Directorate General of Customs and Excise, 2018). There were 127 P21 files and equivalent in that year. The court has decided 35 cases. State revenue losses of Rp 312,000,000 (three hundred twelve billion) and criminal fines of Rp 605,000,000,000 (six hundred five billion) were recorded.

Company PT. Duta Jaya Food is located on Jalan Jendral Sudirman Number 23C Binjai City, North Sumatra Province. One of the taxpayers of PT. Duta Jaya Food is paying VAT on goods. Early research suggests that these corporate input tax issues are not stored properly, which can lead to invoices being tucked away or lost, which can lead to misreporting of VAT. In addition, the Company still records and books finances manually, which allows for many recording and reporting errors that have the potential to harm the country.

By considering this issue, researchers are interested in conducting additional research entitled "Law Enforcement of Value Added Tax (VAT) Collection of Goods at PT. Duta Jaya Food Binjai Kota Based on Law Number 11 of 1994".

RESEARCH METHOD

Researchers will conduct this type of empirical juridical research. Empirical juridical studies investigate the prevailing legal regulations and events occurring in society. Value-added tax (VAT) collection on commodities at PT Duta Jaya Food Binjai Kota will be examined in this study. The study is qualitative descriptive and includes written and oral reviews of the subjects of observation. Giving a methodical, truthful, and accurate picture

of the facts and features of a specific population or area is the aim of this study. The researcher must make efforts to collect the necessary information to solve the problem that has been formulated. These efforts are known as data collection methods. To obtain accurate data, data that has been collected previously by researchers the results will be analyzed and reviewed. In this case, several methods will be used to analyze the data, namely data examination, data classification, data analysis, and conclusion.

RESULTS AND DISCUSSION

A. Application of VAT Regulation on Goods PT. Duta Jaya Food Binjai Kota based on Value Added Tax on Goods and Services Law Number 42 of 2009

A very important thing for a country is taxes. If an individual or business's income is decreased, the state will use that money to fund taxes. Which is then used by the state to support general progress and expenditure, which benefits everyone (K. K. R. Indonesia, 2019). By looking at this definition, it is clear that taxes are one of the ways the government obtains public income directly or indirectly. This tax will be used to finance daily government expenditures as well as projects related to economic and national progress (Ridwan, 2021).

In Indonesia, one kind of tax is the value added tax, or VAT. VAT is a tax that businesses and individuals must pay on products and services they buy, including government and private (Lulage, Afandi, & Mintalangi, 2023). A sort of tax called a value-added tax (VAT) is applied when the value of products or services rises. In mathematical calculations, the added value of an item or service can be determined by deducting the buy price from the selling price (Priyono & Candra, 2016).

Value added tax regulations are made crystal clear by Law Number 42 of 2009, Third Amendment to Law Number 8 of 1983 Governing Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. Law No. 42 of 2009 is the third modified Value Added Tax Law, which serves as the most recent legal basis for regulations regarding value-added tax. One of the changes from the previous law is the status of Taxable Entrepreneurs (PKP) as the party responsible for depositing and reporting VAT and Luxury Goods Sales Tax (PPnBM) owed (P. R. Indonesia, 2009). This law also requires small entrepreneurs who want to be registered as PKP. The possibility of VAT deduction on the delivery of canceled Taxable Services (JKP), either partially or completely, from the VAT that should have been owed during the tax period in which the cancellation occurred is one of the elements regulated in Law Number 42 of 2009.

Taxable Entrepreneurs (PKP) are the subject of this VAT. Law Number 42 of 2009 defines PKP as a person or organisation engaged in the selling of products or services that are taxable. With VAT, people who were not previously subject to Income Tax (PPH) now indirectly bear taxes from what they consume (Novianto, Ramadhan, Azzahra, & Irawan, 2023). This means that taxes will be borne by everyone. The following details describe how the VAT object is applied: (Hendrastomo. Denny, 2014)

1. Sales of taxable goods (BKP) carried out by entrepreneurs in the customs area, both PKP that should be recognized and those that have not been recognized.
2. Import taxable goods.
3. Taxable entrepreneurs selling taxable services (JKP) within customs-regulated areas.
4. Export of Taxable Goods Carried Out by Taxable Companies.
5. The act of own production carried out by an individual or entity and the results used by other parties outside their business or work activities.
6. For the sale of assets not intended for sale by PKP, input tax paid upon acquisition of such assets may be credited as per the relevant regulations.

Taxable Services (JKP) and Goods (BKP) have a 0% export rate and a 10% VAT rate, respectively. The tariff, however, can be changed by the government, with a minimum of 5% and a maximum of 15%. Government regulations regulate these rates. The procedure for collecting, depositing, and reporting VAT is regulated in PMK No.197/PMK.03/2013 (Nurhidayati, 2017). In addition, the regulation stipulates that if the sales of goods and services of Taxable Entrepreneurs (PKP) exceed IDR 4,800,000,000 (four billion eight hundred million rupiah), they must report their taxes. When the next month's end arrives, the sales cap is reached, and the report is submitted. There is no need to register as a small entrepreneur (PKP) if their sales are below Rp 4,800,000,000 (four billion eight hundred million rupiah).

Personal evaluation system used in VAT collection in Indonesia. Tax officials may not intervene taxpayers in this system except to provide instructions on how to exercise such rights. Both tax officials and taxpayer individuals experience the impact of the personal assessment system. While tax authorities only play a passive role in tax management, taxpayers are responsible for actively calculating, reporting, and depositing their taxes (Rizki, 2018). To fulfill their obligations, taxpayers must fill out a tax return correctly and completely (Lestari & Hendri, 2019). On the other hand, tax officials help taxpayers comply with tax laws.

Independently collecting VAT is the sole duty of business owners who have registered as Taxable Entrepreneurs (PKP). Value added tax must be charged by PKP and

transferred to an authorized institution, like the local Tax Service Office (KPP) in their community, work, or have a business. When Taxable Services (JKP) or Taxable Goods (BKP) are delivered or transacted, PKP is responsible for issuing tax invoices. Documents showing the imposition of taxes made by Taxable Entrepreneurs when they submit Taxable Goods or Taxable Services are called tax invoices. Documents showing the imposition of taxes made by Taxable Entrepreneurs when they submit Taxable Goods or Taxable Services are called tax invoices.

PT. Duta Jaya Food Kota Binjai pays value added tax independently, as do other companies. In collecting this VAT, PT. Duta Jaya Food functions as a taxable entrepreneur and buyer of taxable goods. In situations where PT. Duta Jaya Food is a taxable entrepreneur, the invoice issued is a sales invoice. However, when PT. Duta Jaya Food purchases taxable goods, the invoice issued is the purchase invoice.

When a tax period's total output plus output tax exceeds its total input tax, therefore, the taxable entrepreneur must pay the difference as VAT to the state treasury. Conversely, the higher amount can be returned as restitution or used to offset the tax in the following tax period if the tax received is more than the tax incurred. This is in accordance with the way PT Duta Jaya Foods pays VAT.

VAT collection at PT. Duta Jaya Food is also supervised by a tax accountant. This is due to the tax invoice that will be sent to the Binjai City Primary Tax Service Office. The effort to ensure that rules can be applied and used as a code of conduct for the community is known as law enforcement. Basically, the application of the law aims to prevent criminal acts. In addition, law enforcement strives to ensure that legal standards can function and help society behave positively and negatively. Soerjono Soekanto stated that the main purpose of law enforcement is to promote the values contained in the law through actions based on strong principles, and convey values through concrete actions as part of a value exposure approach, with the aim of realizing, maintaining, and maintaining peace in people's lives.

KPP Kota Binjai enforces this law on the collection of VAT on Goods at PT. Duta Jaya Food. Although the collection of VAT on goods at PT. Duta Jaya Food has been carried out in a structured manner, there is still a possibility of violations. Law enforcement is carried out on things that have the potential to trigger crime to protect the occurrence of the crime.

A tax invoice is issued to PT. Duta Jaya Food Binjai Kota to handle the collection of value added tax (VAT). By creating these tax invoices, preventive law enforcement is carried out. In addition, the tax invoice is generated while being saved and made a copy to prevent

the tax invoice from being lost. To prevent tax abuse, companies also check VAT reports along with annual reports. Tax invoice created by PT. Duta Jaya Food as per Law Number 42 of 2009's Article 13 Paragraph 1 on Value Added Tax on Goods and Services., which reads as follows:

1. The Taxable Entrepreneur must create tax invoices for all:
 - a. Supply of Taxable Goods as specified in Letters A or F of Article 4 Paragraph 1 and/or Article 16D;
 - b. Provision of Taxable Services as mentioned in Point C of Article 4 Paragraph 1;
 - c. Exportation of Intangible Taxable Goods as mentioned in Letter G of Paragraph 4 of Article 4;
 - d. And/or d. the export of taxable services as mentioned in letter h of paragraph 4 of Article 4.

PT. Duta Jaya Food Binjai Kota implements the Law on Collection of Value Added Tax (VAT) for Goods. In cases where the tax invoice with additional value is missing, KPP Kota Binjai issues a warning letter and replaces the missing tax invoice nominal with the estimated amount. If the invoice is lost in the next period, KPP Binjai will provide administrative sanctions as legal action. Administrative sanctions include fines, interest, and tax hikes, as per Law Number 16 of 2009 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures.

The analysis shows that PT. Duta Jaya Food Binjai Kota implements preventive and repressive measures in the enforcement of the law on collecting VAT on goods. By creating tax invoices, saving tax invoices, making copies of tax invoices, and monitoring VAT reports simultaneously with annual reports, preventive laws are implemented. Duplicate storage and creation to prevent lost tax invoices. The imposition of this law is done to prevent lost tax invoices, as well as other matters that potentially involve tax misappropriation. Under Law Number 42 of 2009 governing Value Added Tax on Goods and Services, Article 13 Paragraph (1), the application of the law prevents the collection of VAT on goods at PT. This Jaya Food ambassador is suitable.

VAT collection law on goods at PT. Duta Jaya Food Binjai Kota was carried out repressively. When things happen that have the potential to cause tax misappropriation, such as loss of tax invoices, this repressive law is applied. When a tax invoice is lost, as happened in 2023, KPP Kota Binjai issues a warning letter, replacing the nominal amount of the missing tax invoice with the estimated amount, and administrative sanctions imposed by KPP Binjai if the invoice is lost in the next period. The government should implement these repressive laws to prevent the loss of tax invoices in the next period. This

is done to reduce the possibility of misappropriation of tax collection that causes goods to become more expensive.

B. Law Enforcement Process of Value Added Tax (VAT) Collection of Goods at PT. Duta Jaya Food Binjai Kota

A personal valuation system is used to collect VAT on goods. The full obligation for autonomously collecting VAT rests with entrepreneurs who have registered as Taxable Entrepreneurs (PKP). There is a problem with the collection of VAT on goods that does not always go well. An example is PT Duta Jaya Food Binjai Kota. One of the problems with the collection of VAT on goods PT. Duta Jaya Food is an input tax that is not stored properly, which can cause invoices to be tucked or lost, which can lead to misreporting of VAT. In addition, the company still records and books finances manually, which allows for many recording and reporting errors that have the potential to harm the country. Given the importance of tax reports and invoices for tax collection, enforcement has been carried out.

As mentioned earlier, preventive and repressive measures have been used to implement the law on collecting VAT on goods at PT. Duta Jaya Food Binjai Kota. By creating tax invoices, saving tax invoices, making copies of tax invoices, and monitoring VAT reports simultaneously with annual reports, preventive laws are implemented. Storage and copies of tax invoices to prevent loss. However, repressive measures are carried out through warning letters sent by the Binjai City Tax Office, replacement of the missing tax invoice nominal with an estimated amount, and administrative sanctions given by the Binjai City Tax Office if the invoice is lost in the next period.

Preventive law enforcement faces this obstacle. As obstacles, here are:

1. Employee factors

PT. Duta Jaya Food Binjai Kota faces obstacles in law enforcement of VAT collection of goods due to employee factors. The tax invoice that has been issued must be copied and photographed in accordance with the procedures and mechanisms. It is possible that certain employees forget to perform procedures. Because of this, the copy of the invoice cannot be viewed when the invoice is tucked away or missing.

2. System factors

The process of law enforcement of VAT collection of goods at PT. Duta Jaya Food Binjai Kota is hampered by system elements. The miscalculation may be because the system is still done manually. When considering VAT reports and annual reports, this can certainly be an obstacle for law enforcement.

KPP Kota Binjai handles cases of missing invoices. Until now, there have been no obstacles related to the process. This is due to PT. Duta Jaya Food immediately responded to the request of KPP Kota Binjai. In one case, PT. Duta Jaya Food immediately changed the amount of the missing tax invoice when the KPP Kota Binjai asked for it to be reimbursed. PT. Duta Jaya Food does this by adjusting the amount calculated by the tax consultant.

Efforts made to overcome law enforcement obstacles in collecting VAT goods at PT. Duta Jaya Food Binjai Kota. This includes the following efforts:

1. Remind employees to make copies of PT. Duta Jaya Food to overcome the problem of forgotten officials. This will definitely minimize the challenge.
2. Implementing the new step, PT. Duta Jaya Food also implemented a new step, namely sending a copy of the photo to the company's Google Drive and reporting to the director. This is done to reduce the number of copies of tax invoices that are not made. In addition, this stage can be used to ensure that the employee on duty has copied all tax invoices.
3. Upgrade the manual reporting system to the new system which will begin in March 2024. This is done to prevent the manual system from experiencing miscalculations. But the new system will still work until March 2024.

The fact that PT. Duta Jaya Food Binjai Kota facing obstacles in the enforcement of the VAT collection law has been revealed from the exposure that has been carried out these factors are caused by employees and system factors that still use a manual system. Efforts to address the issue include reminding employees to make copies of tax invoices, entering new stages sending photoed copies to the company's Google Drive and reporting them to directors, and changing the manual reporting system to a new system that will begin in March 2024.

CONCLUSION

At PT. Duta Jaya Food Binjai Kota, law enforcement of VAT collection of goods is carried out in a preventive and repressive way. By creating tax invoices, saving tax invoices, making copies of tax invoices, and monitoring VAT reports simultaneously with annual reports, preventive laws are implemented. Duplicate storage and creation to prevent lost tax invoices. When things happen that have the potential to cause tax misappropriation, such as loss of tax invoices, repressive laws are used. The legal process is carried out through a warning letter sent by the Binjai City Tax Office, replacement of the missing tax invoice nominal with an estimated amount, and administrative sanctions given by the Binjai

City Tax Office if the invoice is lost in the next period. PT. Duta Jaya Food Binjai Kota faces obstacles in law enforcement of VAT collection of goods due to employee factors and the system that still uses a manual system. Employees sometimes forget to make copies of tax invoices, so they don't know the amount when the tax invoice is lost, which can have an impact on tax reports. However, the system factor arises because the system is still operated manually. PT Duta Jaya Food is making various efforts to address this issue, including reminding employees to keep copies of tax invoices, taking new steps by sending copies of photos to the company's Google Drive and reporting them to directors, and upgrading the manual reporting system to the new system, which will begin operations in March 2024.

BIBLIOGRAPHY

- Alfaruqi, H. A., Sugiharti, D. K., & Cahyadini, A. (2019). Peran pemerintah dalam mencegah tindakan penghindaran pajak sebagai aktualisasi penyelenggaraan pemerintahan yang baik dalam bidang perpajakan. *ACTA DIURNAL Jurnal Ilmu Hukum Kenotariatan*, 3(1), 113–133.
- Derina Ndruru. (2023). Analisis Efektivitas Dan Efisiensi Penerapan E-Faktur Ppn Guna Meningkatkan Kepatuhan Pengusaha Kena Pajak Di Cv. Valerie Mitra Kencana. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 11(4), 11–20. <https://doi.org/10.35794/emba.v11i4.50534>
- Direktorat Jenderal Bea dan Cukai. (2018). Laporan kinerja direktorat jenderal bea dan cukai kementerian keuangan 2018. *16-09-2019*, 60–61.
- Hendrastomo. Denny. (2014). *Evaluasi Atas Pelaksanaan Pemungutan PPN Pada Setiap Gerai Sport PT.MITRA ADIPERKASA Tbk*. 1–152.
- Ilanoputri, S. A. (2020). Pelayanan Yang Diterima Oleh Masyarakat Sebagai Pembayar Pajak Berdasarkan Penerapan Beban Pajak Daerah Yang Diatur Dalam Undang-Undang Pajak Dan Retribusi Daerah. *Cepalo*, 4(2), 143–156. <https://doi.org/10.25041/cepalo.v4no2.2067>
- Indonesia, K. K. R. (2019). Naskah Akademik Rancangan Undang-Undang Tentang Ketentuan dan Fasilitas Perpajakan untuk Penguatan Perekonomian. *SSRN Electronic Journal*, 5(564), 1–19.
- Indonesia, P. R. *Undang-Undang Republik Indonesia No. 42 Tahun 2009*. , (2009).
- Lesmana, A. L., & Setyadi, B. (2020). Pengaruh Pemeriksaan, Pengetahuan Wajib Pajak, Sanksi, dan Moral terhadap Kepatuhan Wajib Pajak UMKM. *Jurnal Akuntansi Dan Manajemen*, 17(01), 01–15. <https://doi.org/10.36406/jam.v17i01.323>

- Lestari, B. A. H., & Hendri, S. (2019). Sistem E-Filing Sebagai Upaya Direktorat Jenderal Pajak Dalam Meningkatkan Kepatuhan Wajib Pajak. *Jurnal Aplikasi Akuntansi*, 4(1), 29–40.
- Lulage, S., Afandi, D., & Mintalangi, S. S. E. (2023). Analisis Perhitungan Pajak Pertambahan Nilai Pada PT Sinar Pure Foods International. *Going Concern: Jurnal Riset Akuntansi*, 18(3), 240–249.
- Mudzakkir. (2011). Pengaturan Hukum Pidana Di Bidang Perpajakan Dan Hubungannya Dengan Hukum Pidana Umum Dan Khusus. *Jurnal Legislasi Indonesia*, 8(2), 46. Retrieved from <https://garuda.kemdikbud.go.id/documents/detail/949652>
- Novianto, R. W., Ramadhan, R. D. P., Azzahra, S. F., & Irawan, F. (2023). Menelaah Kenaikan Tarif Pajak Pertambahan Nilai Ditinjau dari Asas Keadilan. *Jurnalku*, 3(2), 187–195. <https://doi.org/10.54957/jurnalku.v3i2.454>
- Nurhidayati, N. (2017). Estimasi Elastisitas Dan Buoyancy Pajak Pertambahan Nilai (Ppn) Di Indonesia. *Info Artha*, 3, 170–191. <https://doi.org/10.31092/jia.v3i0.51>
- Presiden Republik Indonesia. (2022). PP No. 49 Tahun 2022 tentang Pajak Pertambahan Nilai Dibebaskan dan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah Tidak Dipungut atas Impor dan/atau Penyerahan Barang Kena Pajak Tertentu dan/atau Penyerahan Jas. *PP No. 49 Tahun 2022*, (160043). Retrieved from <https://peraturan.bpk.go.id/Home/Details/232943/pp-no-49-tahun-2022>
- Priyono, & Candra, T. (2016). Esensi Ekonomi Makro. In *Journal of Chemical Information and Modeling*. Retrieved from https://www.binadarma.ac.id/wp-content/uploads/2016/03/1-teori-ekonomi-makro_001.pdf
- Ridwan, M. F. (2021). *Buku Ekonomi Publik* (Cetakan I,; S. T. A. tksh Muhammad Fadhil Ridwan, Ed.). Yogyakarta: Pustaka Pelajar. Retrieved from [http://eprints2.ipdn.ac.id/id/eprint/721/1/Ekonomi publik.print.2 \(2\).pdf](http://eprints2.ipdn.ac.id/id/eprint/721/1/Ekonomi publik.print.2 (2).pdf)
- Rizki, I. (2018). Self Assesment Sistem Sebagai Dasar Pungutan Pajak Di Indonesia. *Jurnal Al-Adl*, 11(2), 81–88.
- Waluyo, T. (2020). Pemeriksaan Terhadap Wajib Pajak Yang Tidak Menyampaikan SPT, Ketentuan dan Pemilihannya sesuai SE-15/PJ/2018. *Simposium Nasional Keuangan Negara 2020*, p. 677.
- Wirawan, V. (2021). Tax Crimes in the Making and Registration of Inheritance Certificates. *Jurnal Ilmiah Kebijakan Hukum*, 15(2), 489–508.
- Xena, G. A. Y. (2018). Analisis Pengaruh Pembangunan Infrastruktur Jalan dan Pertumbuhan Ekonomi Terhadap Penerimaan Pajak Daerah di Kalimantan Barat. *Curvanomic*, 1–13. Retrieved from <https://lifestyle.okezone.com>