
Evaluation Of The Implementation, Collection, Recording, And Reporting Of Income Tax On The Procurement Of Goods In Military Courts III – 17 Manado

Robby Irsyad Bisyr¹, Treesje Runtu², Meily Y. B. Kalalo³

¹Accounting, Faculty of Economics and Business, Sam Ratulangi University, Jl. Bahu Campus, Manado, 95115, Indonesia

²Accounting, Faculty of Economics and Business, Sam Ratulangi University, Jl. Bahu Campus, Manado, 95115, Indonesia

³Accounting, Faculty of Economics and Business, Sam Ratulangi University, Jl. Bahu Campus, Manado, 95115, Indonesia

Corresponding E-mail : Robbyirsyad2706@gmail.com¹, reesjeruntu@unsrat.ac.id², yokebetsymeily@gmail.com³

ABSTRACT

Military Court III – 17 Manado is one of the state institutions engaged in the courts to provide appropriate punishments for the negligence or disobedience of a military officer in acting outside or inside his job. From the primary function of the Military Court III – 17 Manado, there are many questions regarding what needs, or availability must be met so that the system and workforce can maintain their performance. Moreover, one must always have the necessary materials or goods. In the procurement of goods, the tax that will be imposed according to the applicable law for the procurement of goods is Income Tax Article 22 regarding the purchases made with State Revenue and Outlay Budget funds.

With the numerous activities conducted by the military court of Manado III – 17, suspicions have arisen about the mandatory solicitations related to property acquisition. As a result, the implementation assessment was conducted to test the responsiveness of the Military Court III-17 Manado to prove that taxpayers performed optimally. The analytical method used is a descriptive method that describes or describes the data collected based on the results of direct interviews at the Military Court III-17 Manado. This is the basis and proof for assessing income tax on a property purchase at Military Court III – 17 Manado, Sulawesi Utara, Indonesia.

Keywords: Tax Accounting, Taxpayer, Income, Revenue and Expenditure.

JEL Classification : A20, K00, K11

Article info:

Received 11 October 2022

Revised 19 October 2022

Accepted 03 November 2022

Available online 04 November 2022

1. INTRODUCTION

Given the current state and conditions of regulation of the Indonesian economy, taxes are one of the many obligations the community must meet. The tax is an obligation that must be fulfilled and known by all parties who have obligations as a role in the company and the recipients of wages periodically without an employment contract. Aim for the well-being and continuity of the efforts of the government in the increase and maintenance of the prosperity of the Indonesian people. As stated in the 1945 Constitution in Article 23A, the Act regulates taxes of a coercive nature for state purposes. Taxes required of the community will be rotated



into state income and realized back to the community through public facilities in various fields, especially education, health, and hygiene.

In this study, researchers will focus on government institutions, namely the Military Court III – 17 Manado, for possible worker negligence or errors in the tax application system implemented in 2021. At this institution, the researchers will examine the appropriateness of Article 22 of the Income Tax (PPh22) application to purchases funded from the State budget. This purchase is related to the funding of the procurement of goods performed. For its type, the type of State Budget (APBN) used in the Military Court III – 17 Manado is a purchase based on the type of expenditure, namely Employee Expenditure, Goods Expenditure, Capital Expenditure, Debt Interest Payment, Subsidies, Grant Expenditure, Social Assistance, and Other Expenditures.

The following other research carried out before the pandemic was entitled "Evaluation of the Calculation and Deposit of Income Tax Article 22 on The Procurement of Goods at the State Treasury Service Office (KPPN) Kotamobagu" and "Evaluation of the Calculation and Deposit of Import Duty, Value Added Tax, and Income Tax Article 22 in the Context of Sales in the Bonded Area of PT Toyota Boshoku Indonesia". The first study is a similar study with the same research subject but different research objects from the two studies above. It can be understood that problems without a pandemic still occur due to the negligence of the listed institutions. Meanwhile, the second study evaluates the suitability of Income Tax Article 22 in reporting. The problem exists due to the large number of procedures passed due to the company's negligence. From these four studies, the problem of negligence remains outside the pandemic period, which strengthens the assumption that the level of worker negligence and errors in the tax implementation system due to the pandemic period may increase.

Therefore, from the statement above coupled with the evidence of previous research on these assumptions, the question arises whether there are problems that occur due to the new regulations in 2021 during the pandemic period and how the Military Court III - 17 Manado can continue to maintain taxpayers regularly in Income Tax Article 22 (PPh22) and the State Budget (APBN) process related to the procurement of goods. From all the reviews above, this research was made with the title Evaluation of the Implementation, Collection, Recording, and Implementation of Income Tax on Procurement of Goods in the Military Court III – 17 Manado.

2. LITERATURE REVIEW

2.1 Theoretical Foundations

2.1.1 Tax Accounting

Through the expert understanding of Muljuno. (2017), Tax Accounting or Tax Accounting is a field of accounting related to tax calculations, which refers to regulations, laws, and legal rules for implementing taxation.

2.1.2 Conceptual Taxes

According to Prof. Dr. H. Rochmat Soemitro, SH (2016), taxes are people's dues to the State Treasury under the law (which can be imposed) with no lead services (counter achievements) that can be directly demonstrated and which are used to pay general expenses.

2.1.2.1 Tax Function

As noted in the general regulations regarding taxes. It can be seen that there are two tax functions, namely (Mardiasmo, 2016, p. 4):

1. State Financial Resources Function (*Budgetair*)

Taxes have a *budgetary* function, meaning that taxes are one of the sources of government revenue.

2. Regulatory Function (*Regularend*)

Taxes have a regulatory function, meaning taxes as a tool to regulate or implement government policies.

2.1.2.2 Tax Rates

The types of tax rates are distinguished into (Mardiasmo, 2016, p. 11):

1. *Fixed rate (a fixed tax rate)* is a rate in the form of a fixed amount or number.
2. *Proportional tax rate (a proportional tax rate)* is a rate in the form of a certain percentage that is fixed in nature to whatever the basis for the imposition of the tax.
3. *Progressive tax rate (a progressive tax rate)* is a rate in the form of a certain percentage that increases with the increasing basis of taxation.
4. *Degressive tax rate (a degressive tax rate)* is a certain percentage that decreases with the increasing basis of taxation.

2.1.3 Income Tax

Income according to Law Number 36 of 2008 concerning Income Tax in article 4 paragraph (1), income is any additional economic ability received by taxpayers, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, under any name and in any form.

2.1.4 Income Tax Article 22 (PPh 22)

2.1.4.1 Definition of Income Tax Article 22 (PPh 22)

Based on the Regulation of the Minister of Finance (PMK) Number 34 / PMK.010 / 2017 concerning the collection of Income Tax Article 22 in connection with payments for the delivery of goods and activities in the field imports or business activities in other fields. Income Tax Article 22 (PPh 22) is also closely related to selling goods classified as very luxurious. This is stated in the Regulation of the Minister of Finance (PMK) Number 92 / PMK.03 / 2019 concerning amendments to PMK number 253 / PMK.03 / 2008.

2.1.4.2 Basis for Tax Collection (DPP) PPh 22

Based on the Regulation of the Minister of Finance (PMK) Number 34 / PMK.010 / 2017, namely, the Income Tax Collector Article 22 is:

1. Foreign Exchange Bank and Directorate General of Customs and Excise (DJBC) on the object of Income Tax Article 22 import of goods;
2. The Treasurer of the Government and the Power of Budget User (KPA) as the tax collector of the Central Government, Local Government, Government Agencies or Agencies, and other state institutions concerning payments for the purchase of goods;
3. The Treasurer of expenditures concerning payment for the purchase of goods made by the mechanism of supply money (UP);
4. The Budget User Power of Attorney (KPA) or the issuing officer of the Pay Warrant granted by the Budget User Power of Attorney (KPA) concerning payment for the purchase of goods to third parties made by a direct payment mechanism (LS);
5. State-Owned Enterprises (BUMN), which include:
 - a) PT Pertamina (Persero), PT Perusahaan Listrik Negara (Persero), PT Perusahaan Gas Negara (Persero) Tbk., PT Telekomunikasi Indonesia (Persero) Tbk., PT Garuda Indonesia (Persero) Tbk., PT Pembangunan Perumahan (Persero) Tbk., PT Wijaya Karya (Persero) Tbk., PT Adhi Karya (Persero) Tbk., PT Hutama Karya (Persero), PT Krakatau Steel (Persero);
 - b) Banks of State-Owned Enterprises concerning payments for purchasing goods and materials for their business activities.
6. Industries and exporters engaged in the forestry, plantation, agriculture, animal husbandry, and fisheries sectors upon purchasing materials from collecting merchants for industrial purposes or exports.

7. Industries or business entities that purchase coal mining commodities, metal minerals, and non-metallic minerals from entities or private persons holding mining business licenses.

Corporate taxpayers or private companies that are required to collect Income Tax Article 22 at the time of sale are:

1. Business entities engaged in the business of the cement industry, paper industry, steel industry, automotive industry, and pharmaceutical industry for the sale of their products to domestic distributors;
2. Brand Holder Sole Agent (ATPM), Brand Holder Agent (APM), and general importer of motor vehicles for the sale of motor vehicles in the country;
3. Manufacturers or importers of fuel oil, fuel gas, and lubricants, upon sale of fuel oil, fuel gas, and lubricants;
4. Business entities engaged in the steel industry's business sector, an upstream industry, including the upstream industry integrated with the intermediate and downstream industries.
5. The collecting merchant is in the form of an entity or private person whose business activities:
 - a) collecting the products of forestry, plantations, agriculture, animal husbandry, and fisheries; and
 - b) sell the proceeds to industrial business entities and exporters engaged in the forestry, plantation, agriculture, livestock, and fisheries sectors.
6. By the Regulation of the Minister of Finance No.90 / PMK.03 / 2015, the government added an Article 22 income tax collector with corporate taxpayers who sell goods that are considered very luxurious.

2.1.4.3 Income Tax Rate Article 22 (PPh 22)

Based on the Regulation of the Minister of Finance (PMK) Number 34 / PMK.010 / 2017. The applicable tax provisions and rates are:

1. On import:
 - a) which uses the Importer Identification Number (API) = $2.5\% \times$ the import value;
 - b) non-API = $7.5\% \times$ import value;
 - c) uncontrolled = $7.5\% \times$ auction selling price.
2. On purchasing goods made by the DGT, Government Treasurer, BUMN / BUMD = $1.5\% \times$ purchase price (excluding VAT and not final.)
3. The sale of production products is determined based on the Decree of the Director General of Taxes, namely:
 - a) Paper = $0.1\% \times$ VAT DPP (Non-Final)
 - b) Cement = $0.25\% \times$ VAT DPP (Non-Final)
 - c) Steel = $0.3\% \times$ VAT DPP (Non-Final)
 - d) Automotive = $0.45\% \times$ VAT DPP (Not Final)
4. Upon the sale of production products or delivery of goods by producers or importers of fuel oil, gas, and lubricants, the Income Tax Levy Article 22 to dealers/agents is final. Other than dealers/agents are not final
5. On the purchase of materials for industrial or export purposes from collecting merchants, set = $0.25\% \times$ purchase price (excluding VAT)
6. On imports of soybeans, wheat, and wheat flour by importers using API = $0.5\% \times$ import value.
7. Top sales
 - a) Private aircraft with a selling price of more than IDR 20,000,000,000
 - b) Cruise ships and the like with a selling price of more than IDR 10,000,000,000

- c) The house and land with a selling or transfer price of more than Rp. 10,000,000,000,- and a building area of more than 500 m².
- d) Apartments, condominiums, and the like with a selling or transfer price of more than Rp. 10,000,000,000, - and a building area of more than 400 m².
- e) Four-wheeled motorized vehicles transporting less than ten people in the form of sedans, jeeps, sport utility vehicles (SUVs), multi-purpose vehicles (MPV), minibusses, and the like with a selling price of more than Rp. 5,000,000,000,- (five billion rupiah) with a cylinder capacity of more than 3,000 cc. 5% of the selling price does not include VAT and PPnBM.

Import value is the value in the form of money, which is the basis for calculating import duties, namely, Cost Insurance and Freight (CIF) plus Import Duties and other levies imposed based on the provisions of customs laws and regulations in the field of imports. The amount of the collection rate as referred to above applied to Taxpayers who do not have a Taxpayer Identification Number is 100% (one hundred percent) higher than the rate applied to Taxpayers who can show a Taxpayer Identification Number. This provision applies to the collection of Article 22 Income Tax which is not final.

2.1.5 State Budget (APBN)

2.1.5.1 Definition of State Budget (APBN)

Here are five things that include the meaning or intention of the State Expenditure Budget (APBN) according to the regulation of Law Number 17 of 2003 concerning State Finance:

1. The State Budget (APBN) is the annual financial plan of the state government approved by the DPR.
2. The State Budget (APBN) consists of the revenue budget, expenditure budget, and financing.
3. The State Budget (APBN) covers a period of one year, from January 1 to December 31.
4. The State Budget (APBN) is determined annually by law.
5. The State Budget (APBN) has the transfer of authority, planning, supervision, allocation, distribution, and stabilization.

2.1.5.2 Objectives of the State Budget (APBN)

Based on the regulations of the 1945 Constitution (UUD 1945) Article 23 Paragraph 1 and Law No. 17 of 2003 concerning State Finance, the State Budget (APBN) has the aim of regulating state income and expenditure so that increased production and employment opportunities and increased economic growth can be achieved so that public welfare can be realized. The following is the purpose of preparing the State Budget (APBN) as a guideline for state revenue and expenditure in carrying out state duties to increase production, employment opportunities, economic growth, and community prosperity.

2.1.5.3 Functions of the State Budget (APBN)

Based on Law Number 17 of 2003 concerning State Finance, the functions of the State Budget (APBN) include the following:

1. The function of authority means that the state budget becomes the basis for carrying out revenues and expenditures in the year in question.
2. Planning function is intended to guide management in planning activities in the year in question about the state budget.
3. Supervisory function, which means that the state budget becomes a guideline for assessing whether the activities of the state government are by the established provisions.
4. Allocation Function: The state budget should be directed to reduce unemployment and waste of resources and improve the economy's efficiency and effectiveness.
5. The function of distribution is that the state budget policy should pay attention to fairness and propriety.

6. Stabilization Function: The government budget becomes a tool to maintain the economy's balance.

2.2 Past Research

Rahmadi Syifa Sakina (2016). Concerning the Mechanism for Implementing the Calculation of Collection, Deposit and Reporting of Income Tax Article 22 on the Purchase of Goods by the Treasurer at the Jamkrindo Perum Tax Period July to December 2016. The results of the evaluation will be related data that is used as contributions to the community, especially in Income Tax Article 22 (PPh 22), which takes the fist from reporting on the jamkrindo perum

Ayu Eka Selayuwana (2018). About the Procedure for Collecting Income Tax Article 22 on the Purchase of Pharmaceutical Goods Infusion Fluids at PT. Indonesian Trading Company (Persero) Banda Aceh Branch. Results Knowing the relationship of taxes with the movement of the general trade sector includes exports, imports, and distribution from the review of SOEs.

Andi Nurwanah (2018). About *Determinants of tax compliance: theory of planned behavior and stakeholder theory perspective*. The results of this study aim to analyze the influence of attitudes, subjective norms, social awareness, and behavioral intentions. This study also examined the behavioral intentions of tax mediation and compliance variables.

3. RESEARCH METHODS

3.1 Data

3.1.1 Data Types

In this study, the type used was descriptive with qualitative methods. In qualitative data, the data provided can consist of 2, namely qualitative data in the form of direct data taken directly through surveys, observations, and interviews, as well as quantitative data, which is data related to numbers or calculations based on research.

3.1.2 Data Sources

The primary data is from interviews taken directly or indirectly from the research object, namely the Military Court III – 17 Manado. Secondary Data or Supporting data is data as evidence of statements stated in the interview, such as the Budget Report on Procurement of Goods, Proof of Purchase, Tax Deposit Letter related to Income Tax Article 22 (PPh 22), and others listed in the appendix.

3.1.3 Data Collection Methods

1. Interviews

In this stage, the researcher will interview the institution, namely the Military Court III – 17 Manado. The data or interview results that will be obtained are related to the general history and organizational structure from the beginning of the establishment of the Military Court Institution III - 17 Manado until now and regarding the application of existing taxes in the company, especially on Income Tax on the procurement of goods financed by the State Budget (APBN).

2. Observation

This data collection method is used to measure respondents' attitudes, but it can also be used to record situations and conditions. This data collection includes a direct report on corporate taxes or reports from interviews on the financial sector of the Military Court III – 17 Manado institution regarding the calculations used on Article 22 of Income Tax (PPh 22) used and data on the procurement of goods financed by the State Budget (APBN).

3.2 Sample

The research was conducted at the Military Court III – 17 Manado located at the Integrated Judicial Complex, Jalan Prof. Dr. Mr. Raden, S.E. Koesoemah Atmadja, Kelurahan Kima

Atas II, Mapanget District, Manado City, North Sulawesi Province. The research time starts from October 2021 until it is completed.

3.3 Method of analysis

3.3.1 Analysis Methods

The data analysis method carried out in this study is a qualitative descriptive method. From this method, the results will be listed in the form of a description of the reasons for the rules used in the calculation of Income Tax Article 22 (PPH 22) against purchases financed by the State Budget (APBN) recorded in the tax report of the Military Court Institution III - Manado.

3.3.2 Analysis Process

1. Data and information collection are carried out in the form of interviews with the object of research, namely the Military Court III – 17 Manado, along with documentation.
2. Analyze whether the conditions have been met at the Military Court III – 17 Manado. The analysis is divided into four things related to the application of Income Tax Article 22 (PPH 22) to the procurement of goods financed by the State Budget (APBN), namely:
 - a. Organizational Structure.
 - b. Budget Report on Procurement of Goods.
 - c. Classification of types of expenditure in the procurement of goods.
 - d. Proof of Tax Reporting on the procurement of Goods.
3. Analyzing harmony and suitability through characteristics has been done well in the Military Court III – 17 Manado. The following are three characteristics related to the application of Income Tax Article 22 (PPH 22) to the procurement of goods financed by the State Budget (APBN), namely:
 - a. Identification of applicable regulations.
 - b. The State Budget finances the Procurement Process and the calculation of taxes.
 - c. recording or statement of activities carried out
4. Analyze whether the Income Tax Article 22 (PPH 22) application has been successful against purchases financed by the State Budget (APBN). This analysis process can be seen from the success value. The success values include:
 - a. There is harmony and conformity of activities and regulations that apply to tax reporting in the procurement process of goods.
 - b. There is evidence of purchase activities financed by the State Budget along with the calculation and reporting of Income Tax article 22.
 - c. There is evidence of a statement for changes if anything occurs in the procurement process of goods to tax reporting.

4. RESULTS OF RESEARCH AND DISCUSSION

4.1 Research Results

4.1.1 budget classification of procurement of goods financed by the State Budget (APBN)

Table 1. Table of Procurement of Goods and Types of Expenditures

No.	Item Name and Provider	Types of Expenditures
1.	Procurement of Complete Security Guard Work Clothes H &A Accessories	Goods Expenditures
2.	Procurement of Field Service Clothing (PDL) 45 market	Goods Expenditures
3.	Procurement of Daily Service Clothing for Dedy Sewing Employees	Goods Expenditures
4.	Procurement of Work Clothes Forges / Pramubhakti	Goods

	Dedy Sewing	Expenditures
5.	Procurement of PT. Eagle Diesel	Capital Expenditures
6.	Procurement of PC PT. Bhinneka	Capital Expenditures

Data Source : Military Court III – 17 Manado, Sulawesi Utara, Indonesia, 2022

The division by type is employee expenditure, goods, capital, debt interest payments, subsidies, grant expenditures, social assistance, and other expenditures. This Classification is used as a separator for needs and the period of use of goods. Apart from the separator, the Classification of goods helps understand the fulfilled functions of procuring goods.

4.1.3 Report on Procurement of Goods Financed by the State Budget (APBN) 2021

Based on the data found regarding the allocation of goods financed by the State Budget (APBN). Summarized from the name of the goods, the place of purchase of the goods, the date along with the location of purchase of the goods, and the number of goods.

4.1.4 Budget Report on Procurement of Goods Financed by the State Budget with the Calculation of Income Tax 22 in 2021

The calculation of the Income Tax Rate article 22 is:

$$\text{PPh 22 Rate} = \text{DPP (Purchase Price} \times 1/1.1) \times 1.5\%$$

In this budget report connecting the procurement of goods with the results of PPh 22, all regarding the list of procurement of goods, providers, date of purchase, the number of goods, type of expenditure, price of goods, and the results of the calculation of Income Tax Article 22 have been carried out by the Military Court III – 17 Manado.

4.1.5 Legal Basis for Imposition of Income Tax Article 22 at the Military Court III – 17 Manado

Military Court III – 17 Manado, based on Income Tax, still follows the regulations in force in 2021, namely law number 36 of 2008, by the change of Law Number 7 of 1983. The regulation of Law Number 36 of 2008 states that Income Tax (PPh) is a tax imposed on individuals and entities based on the amount of income received for one year.

For the legal basis of the collection, the Military Court III – 17 Manado applies the Regulation of the Minister of Finance (PMK) Number 34 / PMK.010 / 2017 concerning the collection of Income Tax Article 22 in connection with payments for the delivery of goods and activities in the field of imports or business activities in other fields.

4.1.6 Legal Basis for the State Budget (APBN) at the Military Court III – 17 Manado in 2021

Based on the results of the interview, the legal basis for the State Budget (APBN) at the Military Court III – 17 Manado is the same as the general regulation applied by other Military Courts that have been regulated by the center, namely the Supreme Court of the Republic of Indonesia. The following is the definition; the State Budget (APBN) is generally a plan for expenditure and state revenue for the coming year linked to long-term plans and projects. This understanding is based on the regulations of the 1945 Constitution (1945 Constitution) Article 23 Paragraph 1 and is described based on the regulations of Law Number 17 of 2003 concerning State Finance.

Then continued with five things which include the meaning or intention of the State Budget (APBN) according to the regulations of Law Number 17 of 2003 concerning State Finance:

1. The State Budget (APBN) is the annual financial plan of the state government approved by the DPR.
2. The State Budget (APBN) consists of the revenue budget, expenditure budget, and financing.
3. The State Budget (APBN) covers a period of one year, from January 1 to December 31.

4. The State Budget (APBN) is determined annually by law.
5. The State Budget (APBN) has the transfer of authority, planning, supervision, allocation, distribution, and stabilization.

For the functions of the State Budget (APBN) itself Based on Law Number 17 of 2003 concerning State Finance, the functions of the State Budget (APBN) include:

1. The function of authority means that the state budget becomes the basis for carrying out revenues and expenditures in the year in question.
2. Planning function is intended to guide management in planning activities in the year in question about the state budget.
3. Supervisory function, which means that the state budget becomes a guideline for assessing whether the activities of the state government are by the established provisions.
4. Allocation Function: The state budget should be directed to reduce unemployment and waste of resources and improve the economy's efficiency and effectiveness.
5. The function of distribution is that the state budget policy should pay attention to fairness and propriety.
6. Stabilization Function: The government budget becomes a tool to maintain and maintain the entire balance of the economy.

Budget statements determined in the State Budget (APBN) and the procurement of goods that have been approved are re-regulated by the center and described in Law Number 9 of 2020 as guidelines in its implementation.

4.1.7 Implementation System for Procurement of Goods Financed by the State Budget Up to the Calculation of Income Tax 22

The processing system in the process of procurement of goods financed by the State Budget (APBN) up to the calculation of Income Tax Article 22 (PPh 22) at the Military Court III - 17 Manado is as follows:

1. An order on procuring goods from the center is given to the Military Court III – 17 Manado.
2. The general staff carries out the implementation of the procurement of goods.
3. Payment of goods is carried out directly or indirectly with the state budget (APBN).
4. Data collection of goods and costs incurred to financial parties, namely the Administration of The Ministry of Justice and The Financial Verifier of the Military Court III – 17 Manado.
5. Implementation of the calculation of Income Tax Article 22 (PPh 22) by *self-assignment* by the SSP's Head of the General and Financial Subdivision.
6. Reporting is carried out in the form of Online on the *Official Website* of online tax reporting.

4.2 Discussion

4.2.1 Income Tax Regulation Article 22 (PPh 22) Against purchases financed by the State Budget (APBN) in the Military Court III – 17 Manado

The application begins with the fulfillment of the conditions for the calculation of Income Tax Article 22 (PPh 22) regarding the Organizational Structure, the availability of a Budget Report on the procurement of goods financed by the State Budget, and the Classification of types of expenditure. From the question regarding the willingness of the two conditions for identification of the conformity of the above regulations, it can be seen that the Military Experiencer III - 17 Manado can meet these requirements as stated in the application of Income Tax Article 22 (PPh 22) has been carried out with the applicable regulations.

The following question relates to the acquisition of Crown Funded Assets (NBPA). In this case, the legal basis governing the budget in its execution is Law No 9 of 2020. In the regulation of Law Number 9 of 2020, everything related to the State Budget (APBN) is listed

along with the budget given as a capital figure in the implementation of activities and purchases of goods in fulfilling the facilities of government agencies.

Next, on the function of the state budget (NPA) itself. Based on Law Number 17 of 2003 concerning State Finance, the functions of the State Budget (APBN) include the Function of the Authority, Planning Function, Supervisory Function, Allocation Function, and Distribution Function.

In the interview, the legal basis stated regarding the procurement of goods is the legal basis that is applied and valid until the end of 2021 at the Military Court III – 17 Manado. These features listed are still valid today without any reduction of the policies described. Then, finally, the implementation performed by the General Staff Section regarding the acquisition of assets.

The implementation process changes from those who conduct commodity investigations directly, and the requisite commodity purchases are made. The process is changed to begin with, a survey of the goods needed online through the shopping website based on the average price value of the website to avoid low-quality goods and then online purchases for these goods at the Military Court III – 17 Manado.

According to the interview, the discussion continued with the legal basis for section 22 of the income tax (PPh 22). It starts with the legal basis for the relevant income tax. The Military Court III – 17 Manado underlies the law on income tax, according to the regulations of Law Number 36 of 2008 by the change of regulations of Law Number 7 of 1983. Moreover, determining the rate and tax collection for Income Tax Article 22 (PPh 22) is carried out by the Regulation of the Minister of Finance (PMK) Number 34 / PMK.010 / 2017 concerning the collection of Income Tax Article 22 in connection with payments for the delivery of goods and activities in the field of imports or business activities in other fields. The difference, though, is that during a pandemic, tax collection returns are filed online on the official online tax return website.

The rate stated based on the Calculation of Income Tax Article 22 (PPh 22) is the general rate, which is 1.5% of the DPP (Basis for the imposition of tax) on the price of goods recorded as procurement of goods and financed by the State Budget (APBN). As proof given by the Military Court III – 17 Manado institution, a List of SP2D Satker, Payment Order, Payment Request Letter, Contract Summary, Contract Supervision Card, and Tax Deposit Letter (SSP) for Income Tax Article 22 regarding the procurement of goods have been attached.

Moreover, after the interview for those related to the application of Income Tax Article 22 (PPh 22) to purchases financed by the State Budget (APBN) is a possible error in the form of negligence or error in the system. In the assumption, it is stated that the possibility of error for the negligence of workers or errors in the system relating to the application of Income Tax Article 22 is increased. It is not wrong. However, on the part of the Military Court III - 17, Manado has carried out an appropriate system and can be declared capable of maintaining the process of implementing Income Tax Article 22 (PPh 22) and can regulate purchases financed by the State Budget (APBN).

The observation is performed using secondary or complementary data during the observation phase. Submissions were made to prove all the answers from the Military Court III – 17 Manado source. The evidence taken as data at the observation stage is the Budget Report on The Procurement of Goods, Proof of Purchase, Tax Deposit Letter related to Income Tax Article 22 (PPh 22), and others found.

4.2.2 Factors Of Influence And Changes In The Application Of Income Tax Article 22 On Purchases Financed By The State Budget (APBN) At Military Courts III – 17 Manado

According to the interview results, sources from the Military Court III - 17 Manado stated that several changes occurred to adjust the process of implementing the procurement of goods up to the calculation of Income Tax Article 22 due to the influence of the pandemic period. Some of these changes include:

1. Procurement of goods carried out online or indirectly. This means that the goods provided at the Military Court III - 17 Manado will be ordered online or without direct quality checks and only based on the average price of the goods.
2. Reporting on taxes is carried out online or indirectly. This means that all forms of reporting are recorded online on the official website of online tax reports carried out by the financial party of the Military Court III -17 Manado.

The following after the changes were implemented, the impacts that occurred included:

1. Goods marked for price suitability and quality in procuring goods may be affected because the price value changes over the average price reviewed.
2. With the process update in tax reporting due to adjustments to health protocol regulations, the online reporting process is a very felt convenience in applying Article 22 (PPH 22) in terms of the reduction in time and process, which is shortened to instantaneous and can be done without having to go outside to report directly from the Military Court III – 17 Manado institution.

For incentives that apply to additional regulations for tax convenience during the 2021 pandemic period, the Military Court III – 17 Manado only applies tax incentives to Article 21 of Income Tax (PPH 21) regarding Employee Tax. Therefore, it can be stated that the ease of tax incentives in 2021 does not affect the application of Article 22 of Income Tax (PPH 22).

5. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the results of the evaluation of the application of Income Tax Article 22 (PPH 22) to purchases financed by the State Budget (APBN), the following conclusions can be drawn:

1. Implementation, Collection, Recording, and Reporting of Income Tax in 2021 on the procurement of goods at the Military Court III – 17 Manado is declared to be by the applicable legal basis and applicable regulations for its calculation and reporting.
2. The existing influence factor occurred in 2021 in the application of Income Tax, namely PPH 22 on the procurement of goods with state budget funds (APBN) at the Military Court III – 17 Manado, was declared to have been successfully overcome by changes in the system in the implementation of tax order without leaving the applicable legal basis.

Based on the results of research and discussions regarding the evaluation of the implementation, collection, recording, and reporting of Income Tax on procurement of goods, researchers only recommend:

1. For the head of the Military Court Iii – 17 Manado Institution to maintain excellent performance in maintaining the current tax ordering force in the Military Court III – 17 Manado.
2. For changes implemented to optimize the system and performance of workers so as not to neglect the applicable taxpayers, the researcher declared success in optimizing and hoped that the Military Tribunal III – 17 Manado would continue to innovate with the same idea so that there would be no decrease in the confidence of the reported taxpayer figures.

REFERENCE

- Muljuno, 2017. “*Akuntansi Perpajakan atau Akuntansi Pajak adalah bidang akuntansi yang berkaitan dengan perhitungan pajak, yang mengacu pada peraturan, Undang – Undang dan aturan sah atas pelaksanaan perpajakan*”. Perpajakan Edisi Tahun 2018. CV. Andi Offset : Yogyakarta.
- Mardiasmo, 2018. *Perpajakan Edisi Terbaru 2018*. CV. Andi Offset, Yogyakarta.
- Nurwanah, Andi. 2018. *Determinants of Tax Compliance: Theory of Planned Behavior and Stakeholder Theory Persepective. LLC”Consulting Publishing Company Business Persepectives”*.
- Sakina, Rahmadi Syifa. 2016. *Mekanisme pelaksanaan perhitungan pemungutan, penyetoran dan pelaporan pajak penghasilan pasal 22 atas pembelian barang oleh bendaharawan pada perum jamkrindo masa pajak juli sampai dengan desember tahun 2016*. Jakarta Barat : Universitas Trisakti
- Selayuwana, Ayu Eka. 2018. *Prosedur pemungutan pajak penghasilan pasal 22 atas pembelian barang farmasi cairan infus pada PT. Perusahaan Perdagangan Indonesia (PERSERO) Cabang Banda Aceh*. Banda Aceh : Universitas Syiah Kuala.
- Soemitro, Rochmat. 2016. “*pajak adalah iuran rakyat kepada Kas Negara berdasarkan undang-undang (yang dapat dipaksakan) dengan tiada mendapat jasa timbal (kontra prestasi) yang langsung dapat ditunjukkan dan yang digunakan untuk membayar pengeluaran umum*”. *Perpajakan Edisi Terbaru 2018*. CV. Andi Offset: Yogyakarta.