

---

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

**Robby Irsyad Bisyr<sup>1</sup>, Treesje Runtu<sup>2</sup>, Meily Y. B. Kalalo<sup>3</sup>**

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

E-mail : [robbyirsyad2706@gmail.com](mailto:robbyirsyad2706@gmail.com)<sup>1</sup>, [reesjeruntu@unsrat.ac.id](mailto:reesjeruntu@unsrat.ac.id)<sup>2</sup>,  
[yokebetsymeily@gmail.com](mailto:yokebetsymeily@gmail.com)<sup>3</sup>

### **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 main 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. And from the existence of these needs, there must always be materials or goods needed. 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 purchases made with State Revenue and Expenditure Budget funds. With the many activities carried out by the Manado Military Court III – 17, suspicions arose over the obligatory solicitations related to the procurement of goods. Therefore, the evaluation of the implementation was carried out to test the responsibility of the Military Court III-17 Manado in proving that taxpayers were carried out optimally. The analytical method used is a descriptive method that describes or describes the data that has been collected based on the results of direct interviews at the Military Court III-17 Manado. This is the basis and evidence for the evaluation of Income Tax on the procurement of goods at the Military Court III – 17 Manado.*

*Keywords : Income Tax Article 22, State Revenue and Expenditure Budget, Goods Procurement Budget Report.*

*JEL Classification: M40, M41, M49*

#### **Article info:**

**Received 19 October 2022**

**Revised 25 October 2022**

**Accepted 04 November 2022**

**Available online 11 Januari 2023**

## **1. INTRODUCTION**

Understanding the current situation and conditions in regulating the Indonesian economy, taxes are one of the many obligations that must be fulfilled by the community. Tax is an obligation that must be fulfilled and known by all parties who have obligations as a role in the company and salary recipients periodically without an employment agreement. Aiming for the welfare and continuity of the government's efforts in increasing and maintaining the prosperity of the Indonesian people. This is affirmed in the 1945 Constitution in Article 23A, taxes and levies of a coercive nature for state purposes are regulated by the Law. Taxes that are required of the community, will be rotated into state income and realized back to the community in the form of 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* that occur in the tax application system implemented in 2021. At this institution, researchers will examine the suitability of the application of Income Tax Article 22 (PPh22) to purchases financed by the State Budget. The purchase in question is a purchase related to financing the procurement of goods carried out. 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 researches carried out before the pandemic were 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". From the two studies above, the first study is a similar study with the same research subject but different research objects, and it can be understood that problems without a pandemic period still occur due to the negligence of the listed institutions. Meanwhile, the second study is an evaluation of the suitability of Income Tax Article 22 in the reporting process that occurs and the problem exists due to the large number of procedures that have been passed due to the company's negligence. From these four studies, the problem of negligence remains outside the pandemic period and this is what strengthens the reason for 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.

## **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 the implementation of 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: 4):

##### **1. State Financial Resources Function (*Budgetair*)**

Taxes have a *budgetair* 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 : 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 rate in the form of 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 in connection with payments for the delivery of goods and activities in the field of imports or business activities in other fields. Income Tax Article 22 (PPh 22) is also closely related to the sale of goods classified as very luxurious. This is as 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, with respect to payments for the purchase of goods;
3. The Treasurer of expenditures with respect to 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), with respect to 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, with respect to payments for the purchase of goods and / or materials for the purposes of their business activities.
6. Industries and exporters engaged in the forestry, plantation, agriculture, animal husbandry, and fisheries sectors, upon the purchase of materials from collecting merchants for their 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 business sector of the steel industry which is an upstream industry, including the upstream industry that is integrated with the intermediate industry and the downstream industry.
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. In accordance with 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 classified as 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 the purchase of 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 is 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 its land with a selling price or transfer price of more than Rp. 10,000,000,000,- and a building area of more than 500 m<sup>2</sup>.
  - d) Apartments, condominiums, and the like with a selling or transfer price of more than Rp. 10,000,000,000, - and / or a building area of more than 400 m<sup>2</sup>.

- 
- e) Four-wheeled motorized vehicles transporting less than 10 people in the form of sedans, jeeps, sport utility vehicles (suvs), multi-purpose vehicles (mpv), minibuses and the like with a selling price of more than Rp. 5,000,000,000,- (five billion rupiah) and 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), namely as a guideline for state revenue and expenditure in carrying out state duties to increase production and employment opportunities, in order to increase 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:

1. The function of authority, which means that the state budget becomes the basis for carrying out revenues and expenditures in the year in question.
2. Planning function, which is intended to be a guide for management in planning activities in the year in question in relation to 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 in accordance with the established provisions.
4. Allocation Function, that is, the state budget should be directed to reduce unemployment and waste of resources, as well as improve the efficiency and effectiveness of the economy.
5. The function of distribution, that is, that the state budget policy should pay attention to fairness and propriety.

---

6. Stabilization Function, namely the government budget becomes a tool to maintain and maintain the fundamental balance of the economy.

## **RESEARCH METHODS**

### **3.1 Types of Research**

This research uses a qualitative type of research, with a descriptive approach method.

### **3.2 Place And Time Of Research**

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 Types, Sources, And Methods Of Data Collection**

#### **3.3.1 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 are data related to numbers or calculations on the basis of research.

#### **3.3.2 Data Sources**

The primary data used is data from interviews taken directly or indirectly from the object of research, namely the Military Court III – 17 Manado. For Secondary Data or Supporting Data used is data as evidence of statements stated in the interview such as 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.

#### **3.3.3 Data Collection Methods**

##### **1. Interviews**

In this stage, the researcher will conduct an interview with 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 the attitudes of respondents, but it can also be used to record situations and conditions that occur. 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).

### **3.4 Analysis Methods And Processes**

#### **3.4.1 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.

#### **3.4.2 Analysis Process**

1. Data and information collection is 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 or not at the Military Court III – 17 Manado. The analysis is divided into 4 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 the harmony and suitability through characteristics has been carried out well in the Military Court III – 17 Manado. The following are 3 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 Procurement Process is financed by the State Budget along with the calculation of taxes carried out.
  - c. Recording or statement of activities carried out
4. Analyze whether the application of Income Tax Article 22 (PPH 22) 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 in the process of procurement of goods to tax reporting.
  - b. There is evidence of purchase activities financed by the State Budget along with the calculation and reporting of Income Tax article 22 carried out.
  - c. There is evidence of a statement for changes if anything occurs in the process of procurement of goods to tax reporting.

## RESULTS OF RESEARCH AND DISCUSSION

### 4.1 Research Results

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

**Table 1. Table of Procurement of Goods and Types of Expenditure**

No.	Item Name and Provider	Types of Expenditures
1.	Procurement of Complete Security Guard Work Clothes H &A Accessories	Expenditure Goods
2.	Procurement of Field Service Clothing (PDL) Expenditure 45	Expenditure Goods
3.	Procurement of Daily Service Clothing for Dedy Sewing Employees	Expenditure Goods
4.	Procurement of Work Clothes Forges / Pramubhakti Dedy Sewing	Expenditure Goods
5.	Procurement of PT. Eagle Diesel	Capital Expenditures
6.	Procurement of PC PT. Bhinneka	Capital Expenditures

Data Source : Military Court III – 17 Manado, 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 the purpose of needs along with the period of use of goods. Apart from the separator, the classification of goods is useful for understanding the fulfilled functions of the procurement of goods carried out.

#### 4.2.3 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 quantity of goods.

#### **4.2.4 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, quantity 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.

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

Military Court III – 17 Manado on the basis of Income Tax still follows the regulations in force in 2021, namely law number 36 of 2008 in accordance with the change of regulations of Law Number 7 of 1983. In 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 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.

#### **4.2.6 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) in general is a plan for expenditure and state revenue for the coming year linked to long-term plans and projects specifically. 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, which means that the state budget becomes the basis for carrying out revenues and expenditures in the year in question.
2. Planning function, which is intended to be a guide for management in planning activities in the year in question in relation to 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 in accordance with the established provisions.
4. Allocation Function, that is, the state budget should be directed to reduce unemployment and waste of resources, as well as improve the efficiency and effectiveness of the economy.
5. The function of distribution, that is, that the state budget policy should pay attention to fairness and propriety.
6. Stabilization Function, namely the government budget becomes a tool to maintain and maintain the fundamental balance of the economy.

For 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.

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

The process 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 as follows:

1. An order on the procurement of goods from the center is given to the Military Court III – 17 Manado.
2. The implementation of the procurement of goods is carried out by the general staff.
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 Head of the General and Financial Subdivision of the SSP.
6. Reporting is carried out in the form of Online on the *Official Website* of online tax reporting.

#### **4.3 Discussion**

##### **4.3.1 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 implementation of 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 along with the classification of types of expenditure. From the question regarding the willingness of the 2 conditions for identification of the conformity of the above regulations, it can be seen that the Military Experiencer III - 17 Manado is able to meet these requirements and stated in the application of Income Tax Article 22 (PPh 22) has been carried out with the applicable regulations.

The next question is about the procurement of goods financed by the State Budget (APBN). In this case, the legal basis that regulates the budget in its implementation is Law Number 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.

Then on the function of the State Budget (APBN) 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. The functions listed, these functions are still valid today without any reduction in the policies described. Then finally, for the implementation carried out by the general staff section regarding the procurement of goods.

In the implementation process, it is changed, from those who conduct surveys of goods directly and then purchases of the required goods are carried out. The process is changed to begin with a survey of the goods needed *online* through *the expenditureping 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 applicable to Income Tax Article 22 (PPh 22). It begins with the legal basis for the applicable Income Tax. The Military Court III – 17 Manado underlies the law on income tax, namely according to the regulations of Law Number 36 of 2008 in accordance with the change of regulations of Law Number 7 of 1983. And in determining the rate and tax collection for Income Tax Article 22 (PPh 22) is carried out in accordance with 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 in connection with payments for the delivery of goods and activities in the field of imports or business activities in other fields. However, the difference is that during a pandemic, reporting in tax collection is reported online on the official website of online tax reports.

In the rate stated on the basis of the Calculation of Income Tax Article 22 (PPh 22) is the general rate, which is 1.5% of the DPP (Basis for 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 procurement of goods have been attached.

And at the conclusion of 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 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 in implementing Income Tax Article 22 (PPh 22) and is able to regulate purchases financed by the State Budget (APBN).

At the observation stage, observation is carried out on Secondary Data or Supporting Data. Observations were made to prove all the answers said by the source of the Military Court III – 17 Manado. 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.

#### **4.3.2 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 there were several changes that 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. Which means that the goods that will be 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. Which 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 that have been marked for the suitability of price and quality in the procurement of goods, may be affected because the price value for the procurement of goods changes over the average price reviewed.
2. With the update of the process in tax reporting due to adjustments to health protocol regulations, the online reporting process is a very felt convenience in the application of 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).

## CONCLUSIONS

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 in accordance with 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 orderin force in the Military Court III – 17 Manado.
2. For changes implemented with the intention of optimizing 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.

## REFERENCES

- 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.