

# Systems and Procedures for Implementing Value Added Tax on Shipping Services Activities at PT Pelayaran Tonasa Lines

Muhammad Khaedar Sahib<sup>1</sup>, Muhammad Adil<sup>2</sup>, Qanita Mokodompis<sup>3</sup>  
Postgraduate Program of Muhammadiyah Makassar University<sup>1,2,3</sup>  
Email : [qanitamokodompis@gmail.com](mailto:qanitamokodompis@gmail.com)

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**Abstract**

The aim of this research is to gain an in-depth understanding of the systems and procedures for implementing value added tax (VAT) on shipping service activities at PT Pelayaran Tonasa Lines. The focus of the research is on PT Pelayaran Tonasa Lines Corporate Taxpayers. The analysis technique applied is descriptive qualitative, which makes it possible to describe in detail the characteristics and qualitative aspects related to the implementation of VAT. The data collection process was carried out through several methods. First, through interviews with related parties in the company to obtain direct views and information related to the implementation of VAT. Second, by using library methods to collect data and information from relevant sources such as books, journals and research reports related to taxation. Apart from that, direct observations were carried out to gain a deeper understanding of the implementation of VAT at PT Pelayaran Tonasa Lines. Documents available at the research site were also used as data sources. The research results show that the systems and procedures used in implementing VAT on shipping service activities at PT Pelayaran Tonasa Lines are in accordance with applicable laws and regulations. This shows that the company has complied with applicable legal provisions relating to tax aspects in its operations. Thus, this research contributes to strengthening understanding of tax practices in the shipping sector and can become a reference for improving or improving the tax system in the future.

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**1. Introduction**

Based on a journal by Fauziah Aqmarina, it states that one of the pillars of national economic resilience is in the tax revenue sector. The fast-growing and dynamic role of society must be utilized in the context of improving legal development and national economic resilience. The dynamics of the role of society, including as taxpayers, play an important role as a form of participation in national development. Tax collection is not just an obligation but also an inherent right. Tax revenue is used for national development and strengthening national economic resilience carried out by the central government and local governments. The source of funding received by the state must be managed with high wisdom and allocated for the welfare of the people.

Fiscal policy is an adjustment in government revenues and expenditures as stipulated in the state revenue and expenditure budget abbreviated as APBN to achieve better economic stability and the desired pace of economic development generally stipulated in

development plans. Fiscal policy refers to policies made by the government to direct a country's economy through expenditure (spending) and revenue (taxes). Fiscal policy is different from monetary policy which aims to stabilize the economy's interest rate and money supply. The main instruments of fiscal policy are taxes and government spending. Fiscal policy generally presents the government's choices in determining the amount of spending or expenditure and the amount of revenue that is explicitly used to influence the economy. These choices are practically realized through the government budget at the provincial level, better known as the Regional Revenue and Expenditure Budget (APBD).

Taxes are included in Regional Original Revenue (PAD). PAD is revenue obtained by the region from sources within its own territory that are levied based on local regulations in accordance with applicable laws and regulations. PAD is grouped into four types, one of which is local taxes consisting of provincial taxes and district / city taxes.

Value Added Tax (VAT) is a tax imposed on any increase in the value of goods or services in circulation from producers to consumers. Value Added Tax (VAT) was introduced in Indonesia on April 1, 1985 to replace Sales Tax (PPn). Historically, Value Added Tax is a replacement for Sales Tax. The reason for this replacement is because Sales Tax is no longer adequate to accommodate community activities and has not yet reached the target of development needs, including to increase state revenue, encourage exports, and equalize taxation. The Sales Tax collection mechanism in 1951 in its implementation caused a cumulative impact or double taxation. This can encourage a taxpayer to conduct tax avoidance or tax evasion so that it is not neutral to domestic trade and international trade.

The progress of a country can be seen from its tax sector revenue. Currently, taxes are increasingly inseparable from every human activity. Where every step of society must have something to do with taxes. This can be said so, because everyone always intersects with good things directly related to taxes. With taxes, the government has funds to carry out policies. Every change of government period even in every year there can be changes, especially for the taxation sector where the changes that occur are expected to increase revenue from taxes.

In line with the rapid socio-economic and political developments in this country, tax regulations are always updated continuously with the aim of adjusting to developments in society. As in the policy changes of the new VAT Law, there is crediting to avoid double taxation. VAT is an indirect tax, which in the end can be charged or transferred to third parties or other people. The implementation of VAT in Indonesia requires a Taxable Entrepreneur (PKP) to collect VAT when conducting a sales transaction or delivery of Taxable Goods (BKP) or Taxable Services (JKP). The VAT that must be deposited to the state is the difference between the VAT collected at the time of delivery (Output Tax) and the VAT paid on the acquisition or purchase of taxable goods or services.

Every purchase of goods that are directly related to the goods to be produced or sold, the tax imposed on the goods by the Taxable Entrepreneur (PKP) is an input tax of 11% of the purchase price of the goods. In principle, export activities of goods and services are subject to 11% VAT. However, in order to encourage the development of the Indonesian business world and to increase competitiveness, the government sets a 0% VAT rate on export activities. This rate is only given to entrepreneurs who have been confirmed as Taxable Entrepreneurs (PKP). The application of this rate is not an exemption from the imposition of VAT, thus input tax that has been paid for taxable services related to these activities can be credited.

Value Added Tax or commonly referred to as VAT as the largest contributor to tax revenue is imposed only on the value added and is collected several times in various links of the company line. The value added itself arises because each company uses production factors in each company line in preparing, producing, distributing, and trading goods or providing services to consumers. Thus, all expenditures in the company are an element of value added which is the basis for the imposition of Value Added Tax. In VAT collection activities do not differentiate the level of ability of consumers. Consumers who have high abilities and consumers who have low abilities are treated the same. Thus, VAT contains a regressive element, namely the higher the consumer's ability, the lighter the tax burden borne and the lower the consumer's ability, the heavier the tax burden that will be paid.

Based on the State Budget (APBN), the largest source of state revenue is from the tax sector. This statement can be proven from the data of the State Budget Financial Note regarding the State Revenue Target for 2020-2021. Where state revenue from the tax sector is always higher than other sectors, namely from the non-tax revenue sector and grants. State revenue data can be seen in table 1.1 as follows:

Table 1. State Revenue Target 2020-2021 (trillion rupiah)

Description	2020	2021
<b>DOMESTIC REVENUE</b>	<b>1.629,0</b>	<b>1.733,0</b>
<b>Revenue Taxation</b>	<b>1.285,1</b>	<b>1.375,8</b>
Tax Revenue	1.072,1	1.142,5
Customs and Excise	213,0	233,4
<b>Non-Tax State Revenue</b>	<b>343,8</b>	<b>357,2</b>
Natural Resources Revenue and Separated State Assets	97,2	130,9
Other non-tax revenues	66,1	30,0
BLU Revenue	111,2	118,0
<b>GRANT</b>	<b>18,8</b>	<b>2,7</b>

*Source:* Financial Memorandum and State Budget 2022 Ministry of Finance

Based on the presentation of the data above, we can conclude that tax revenue is always greater, reaching Rp1,375.8 trillion, PNBPN amounting to Rp357.2 trillion, and grants amounting to Rp2.7 trillion. The increase in tax revenue in 2021 is mainly influenced by the improvement in national economic conditions compared to 2020 and optimization efforts as a follow-up to the tax amnesty policy in the previous year.

The author chose PT Pelayaran Tonasa Lines as a place of research because the company provides shipping services that become a benchmark for the smooth mobility of bulk cement shipments to packing plant locations in Indonesia, so as to increase market needs including overseas shipments. This company certainly applies taxes to the service activities it performs, one of which is VAT which is the main topic in this scientific paper.

Based on the description above, the author is interested in taking the title in this research, the author will discuss in more detail about these problems with the title "System and Procedures for Implementing Value Added Tax (VAT) on Shipping Service Activities at PT Pelayaran Tonasa Lines."

## 2. Literature Review

### 2.1 Definition of Tax

The definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 reads that tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on law, by not getting a direct reward and being used for state purposes for the greatest prosperity of the people.

Meanwhile, according to Prof. Dr. Rochmat Soemitro, S.H. tax is the people's contribution to the state treasury based on the law (which can be imposed) by not getting reciprocal services (contraprestasi) which can be directly shown and which are used to pay for public expenses.

### 2.2 Tax Function

Taxes have a significant role in every consideration that will be taken by the government. Taxes are the largest state cash receipts to finance any expenditure needed for infrastructure development and as a tool to regulate or implement state policies in the economic and social fields. So that taxes have several functions, among others:

- a. Budget Function (Budgetair) Taxes function as a source of funds for the government to finance its expenditures.
- b. Regulating Function (Regulerend) Tax functions as a tool to regulate or implement government policies in the social and economic fields. The regulating functions include:
  - 1) High taxes are imposed on hard minimums to reduce liquor consumption.
  - 2) High taxes are imposed on luxury goods to reduce consumptive lifestyles.
  - 3) Taxes can be used to curb inflation.
  - 4) Taxes can be used as a tool to encourage export activities.
  - 5) Taxes can regulate and attract capital investment that helps the economy to be more productive in the future.

- c. Stability Function With taxes, the government has funds to carry out policies related to price stability so that inflation can be controlled. This can be done, among others, by regulating the circulation of money in society, tax collection, effective and efficient use of taxes.
- d. Income Redistribution Function Taxes that have been collected by the state will be used to finance all public interests, including to finance development so as to open up employment opportunities, which in turn will increase people's income.

### 2.3 Tax Collection Requirements

In order for tax collection not to cause obstacles or resistance, tax collection must meet the following conditions:

- a. Tax Collection Must Be Fair (Fairness Requirement) In accordance with the purpose of law, which is to achieve justice, the law and the implementation of tax collection must be fair. Fairness in legislation includes imposing taxes generally and evenly and adjusted to their respective abilities. Meanwhile, fairness in its implementation is by giving taxpayers the right to file objections, delays in payment and appeal to the Tax Court.
- b. Tax Collection Must Be Based on Law (Juridical Requirement) In Indonesia, taxes are regulated in the 1945 Constitution Article 23 Paragraph 2. This provides a legal guarantee to declare justice, both for the state and its citizens.
- c. Not Disrupt the Economy (Economical Condition) Collection should not interfere with the smooth running of production and trade activities so as not to cause economic malaise in the community.
- d. Tax Collection Must Be Efficient (Financial Requirement) In accordance with the budgetair function, the cost of tax collection must be lower than the collection result.
- e. The Tax Collection System Must Be Simple A simple collection system will facilitate and encourage the public to fulfill their tax

obligations. This requirement has been fulfilled by the new tax law.

### 2.4 Tax Collection System

- a. Official Assessment System  
Is a collection system that authorizes the government (tax authorities) to determine the amount of tax owed by taxpayers.
- b. Self Assessment  
System Is a tax collection system that authorizes the Taxpayer to determine the amount of tax payable himself.
- c. Withholding System  
Is a tax collection system that authorizes third parties (not the tax authorities and not the taxpayer concerned) to deduct or collect taxes owed by taxpayers.

### 2.5 Tax Grouping

- a. According to its classification
  - 1) Direct tax, which is a tax that must be borne by the taxpayer himself and cannot be charged or delegated to others.
  - 2) Indirect tax, which is a tax that can ultimately be charged or delegated to others.
- b. According to its nature
  - 1) Subjective tax, which is a tax based or based on the subject, in this sense is to pay attention to the taxpayer's personal circumstances.
  - 2) Objective tax, which is a tax that ranks on its object, without regard to the taxpayer's personal circumstances.
- c. According to the Collecting Institution
  - 1) Central tax, which is a tax levied by the central government and used to finance the state household.
  - 2) Local taxes, which are taxes levied by the local government and used to finance local households.

### 2.6 Principles of Tax Collection

- a. Domicile principle (residence principle)  
The state has the right to impose taxes on all income of taxpayers who reside in its territory, both income originating from

within and from abroad. This principle applies to domestic taxpayers.

- b. Source Principle The State has the right to impose tax on income sourced in its territory regardless of the Taxpayer's residence.
- c. Nationality Principle Tax imposition is related to the nationality of a country. For example, foreign nation tax in Indonesia is imposed on every person who is not an Indonesian national residing in Indonesia. This principle applies to foreign taxpayers.

### 2.7 Definition of VAT

Value Added Tax (VAT) according to Law of the Republic of Indonesia Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods is a tax on the consumption of goods and services in the Customs Area which is imposed in stages in every production and distribution channel. The imposition of Value Added Tax is strongly influenced by the development of business transactions and consumption patterns of the people who are the object of the development of business transactions and consumption patterns of the people who are the object of Value Added Tax.

Value-added tax is a substitute for sales tax. The reason for this replacement is because Sales Tax is no longer considered adequate to accommodate the activities of the community and has not yet reached the target of development needs, including to increase state revenue, encourage exports, and equalize taxation.

### 2.8 VAT Objects

VAT is imposed on:

- a. Delivery of taxable goods within the Customs Area carried out by the Entrepreneur. The conditions are:
  - 1) The tangible goods delivered are taxable goods.
  - 2) The intangible goods delivered are Intangible Taxable Goods.

3) The delivery is made within the Customs Area.

4) The delivery is made in the context of business activities or work.

- b. Import of taxable goods
- c. Delivery of JKP within the Customs Area made by the Entrepreneur. The conditions are:
  - 1) The service delivered is JKP.
  - 2) Delivery is made within the Customs Area.
  - 3) Delivery is made in the context of business activities or work.
- d. Utilization of Intangible Taxable Goods from outside the Customs Area within the Customs Area.
- e. Utilization of JKP from outside the Customs Area within the Customs Area.
- f. Export of Tangible Taxable Goods by Taxable Entrepreneur.
- g. Export of intangible taxable goods by taxable entrepreneur.
- h. Self-construction activities conducted not in the course of business or employment by individuals or entities whose results are used by themselves or by other parties.
- i. Delivery of taxable goods in the form of assets which according to the original purpose is not for sale by Taxable Person for VAT Purposes, except for the delivery of assets for which Input Tax cannot be credited.

### 2.9 Mechanism of VAT Imposition

The 1984 Value Added Tax Law adheres to the tax credit method and the invoice method. In this method, Value Added Tax (VAT) is imposed on the delivery of Taxable Goods (BKP) or Taxable Services (JKP) by Taxable Entrepreneurs (PKP). VAT is levied in stages on each production and distribution line. The element of double taxation or imposition of tax on tax can be avoided by applying the input tax crediting mechanism (tax credit method). To perform input tax crediting, the tool used is the tax invoice (tax invoice method).

The VAT imposition mechanism can be described as follows:

- a. When purchasing/obtaining Taxable Goods and Services/JKP, VAT will be collected by the seller's Taxable Person for VAT Purposes. For the buyer, the VAT collected by the seller's PKP is an advance tax payment and is called input tax. The buyer is entitled to receive proof of collection in the form of a tax invoice.
- b. When selling / delivering BKP / JKP to other parties, it is obliged to collect VAT. For the seller, the VAT is an output tax. As proof of having collected VAT, PKP sellers are required to make tax invoices.
- c. If in a Tax Period (a period of time equal to one calendar month) the amount of output tax is greater than the amount of input tax, the difference must be deposited into the state treasury.
- d. If in a Tax Period the amount of output tax is less than the amount of input tax, the difference may be refunded or compensated to the next Tax Period.
- e. Reporting of VAT calculations is carried out every tax period using the Value Added Tax Periodic Notification Letter (SPT Masa PPN).

### 3. Research Methods

The method of conducting this research was carried out with a focus on PT PELAYARAN TONASA LINES which is located on Jl. Kapten Pahlawan Laut No.5 for two months. Data collection was carried out through two main methods, namely the Library Method and the Field Method. The literature method utilizes sources such as scientific books, journals, and encyclopedias to collect related information. While the Field Method includes direct observation and interviews with the company, focusing on export activities and the application of Value Added Tax (VAT) in the company. The types of data collected include qualitative data, such as company history, and quantitative data, such as VAT-related reports. Data sources come from primary data obtained directly from the company through interviews and secondary data obtained through references such as historical data and the company's

organizational structure. Data analysis was conducted using qualitative descriptive techniques, focusing on the application of VAT on export shipping services at PT Pelayaran Tonasa Lines.

### 4. Results and Discussion

Based on the activities carried out by PT Pelayaran Tonasa Lines which is engaged in shipping services, all forms of service delivery transactions carried out by the company are subject to tax treatment in accordance with statutory regulations. PT Pelayaran Tonasa Lines is confirmed as a Taxable Entrepreneur (PKP). The company engaged in providing shipping services is a Tax Subject because it provides taxable services subject to Value Added Tax and has an obligation to collect Value Added Tax (VAT) when conducting taxable service delivery transactions and also compensate Value Added Tax (VAT) in the case of creditable Output Tax and Input Tax, as well as reporting the calculation of Value Added Tax and submitting Periodic Value Added Tax Returns. Based on the details above, PT Pelayaran Tonasa Lines carries out obligations and rights related to the application of Value Added Tax according to VAT Law No.7 of 2021, namely:

1. Taxable entrepreneurs who have been confirmed are required to collect, deposit, and report Value Added Tax.
2. Value Added Tax on the delivery of Taxable Services that is canceled, either in whole or in part, can be deducted from the Value Added Tax payable in the Tax Period in which the cancellation occurs.
3. Collect Value Added Tax in the amount of 11% (eleven percent) of the value of Tax Imposition Base and transaction on the delivery of Taxable Service.
4. The Value Added Tax rate as intended can be changed to a minimum of 5% (five percent) and a maximum of 15% (fifteen percent).
5. Deposit the Tax Payable to the State Treasury no later than the end of the

- following month after the end of the Tax Period.
6. Submitting Value Added Tax Calculation Report with Periodic Tax Return within 30 (thirty) days after the end of the Tax Period.
  7. Make bookkeeping for each Tax Invoice issued or made.
  8. Keep the Tax Invoice neatly and specifically.
  9. Keep the Tax Invoice neatly and regularly.

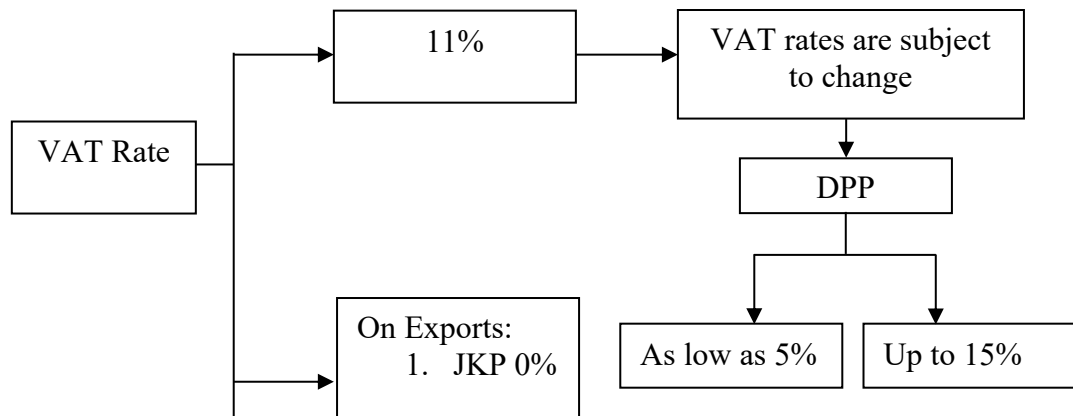


Figure 1. Value Added Tax Mechanism and Rates

Based on questions regarding the provision of services carried out by PT Pelayaran Tonasa Lines, the data obtained by the author that PT Pelayaran Tonasa Lines provides services in the field of freight forwarding or can be called commercial transportation management services because its business activities function as an Expedition of Sea Shipload (EMKL). Because the nature of the business can also be classified as shipping services. PT Pelayaran Tonasa Lines certainly has pocketed several business licenses related to the business in the field of shipping services as stated by Mr. Mustari in the interview session on May 11, 2023 which states: "This company is engaged in shipping services, of course we must have a business license such as SIUPKK, this is a business license that must be owned by the company, on average like that deck".

The provision of shipping services is for operational activities and supports activities as a shipping company whose main task is to serve the distribution of Semen Tonasa transportation between islands. If in the activity delivery of Taxable Services (JKP) to the Value Added Tax Collector

#### 1. Basis of Value Added Tax Imposition on Shipping Services

Use of Taxable Goods and or Taxable Services VAT is a tax charged for transactions on Taxable Goods (BKP) and Taxable Services (JKP). The value of VAT is usually added to the cost of goods or services that are traded. Based on questions about tax invoices, information that can be taken from the author that at PT Pelayaran Tonasa Lines makes tax invoices in an application called e-faktur. The issuance of this tax invoice is carried out every 15th of the following month, as stated by Mr. Mustari in an interview on May 11, 2023 as follows:

"so as in invoicing in January the limit for making invoices is until February 12 and after that date the company can no longer make invoices for that month."

Before inputting tax invoices, the company is required to record the invoice serial number obtained from an online application called e-nofa. In the web, the company submits a request to get the invoice serial number to be inputted into the tax invoice. Please note that e-nofa is an application provided by the Directorate General of Taxes to request tax invoice serial numbers online. The NSFP (Nomor Seri Faktur Pajak) request is preceded by

filling in the applicant's name, tax year, and other data not mentioned by the informant. After obtaining the NSFP, the serial number is inputted into the reference.

The input starts from the output tax invoice, specify the month and date of the month you want to input. Later, a remax will appear that you want to fill in, including bills for partners. Then do a crosscheck related to the data entry earlier.

Based on the statements obtained related to questions related to the basis of tax imposition in this company, Mr. Mustari stated that tax invoices are made based on the contract system that has been agreed by PT Pelayaran Tonasa Lines with the counterparty. The tax invoice will show the possibility of differences in each tax invoice issued back to the contract that has been agreed by both parties which is used as the basis for imposing Value Added Tax.

The process of making tax invoices inputs all values or remarks, after all are inputted and adjusted, the company uploads them to the system after completion, there will be a barcode on each tax invoice which functions as a unique identity and contains all the information contained in the tax invoice. This barcode appears after the staff in charge of the tax department approves all the data that has been filled in earlier. The tax invoice will be made in detail, it will show the guide, tug, and tuks harbor items that are used as the basis for imposing Value Added Tax and the overall total of the amount of service provision that must be paid by the partner or user to PT Pelayaran Tonasa Lines. Tax invoices on the basis of this tax imposition can be seen in appendix 1 and appendix 2.

Related to the basis of tax imposition seen from the invoice, the data obtained that the invoice will be sent by PT Pelayaran Tonasa Lines to the counterparty based on the terms agreed in the contract, the invoice made by PT Pelayaran Tonasa Lines is made in detail or

not, depending also on the existing work contract.

Based on the number of invoices in one tax month that will be approved by the relevant department. After all these processes are completed, the company then inputs input tax and other data automatically obtained from the system and uploads all data online which must be connected to the office internet network.

The presence or absence of details on the invoice is based on the agreement between the company and the partner. Related to the contents of the contract agreement at the beginning regarding the work system to be carried out.

There is one condition where the partner does not pay the Value Added Tax itself. This is because based on appendix 1 and appendix 2, there are differences in the tax invoices made in detail. In appendix 1, the total amount of VAT that must be paid by the partner is written and in appendix 2, no VAT is levied. This is based on legislation No.69 of 2015 which contains delivery services that are not subject to Value Added Tax, including tug services and anchoring services as written in appendix 2.

Another condition is when the input tax is greater than the output tax. In this research, the author obtained information that PT Pelayaran Tonasa Lines paid Value Added Tax in accordance with the laws and regulations.

## 2. VAT Remittance

Value Added Tax collected by the Treasurer in the company must be deposited to the Bank / Post Office of Perception no later than 7 days after the date of payment of the bill. If the company wants to pay on that day and it falls on a holiday, then the deposit must be made on the next working day. Mr. Mustari also stated that the company has m-banking which includes several banks such as BNI, Mandiri, BCA, BRI, and Bukopin which makes it easier for them when they want to



carry out their tax obligations. In submitting the bill, PT Pelayaran Tonasa Lines as the shipping service provider is required to make a VAT tax invoice as explained by Mr. Mustari. When the payment process has been completed, the next document to be issued is the Port Services Sales Note (NPJK).

### 3. VAT Reporting

VAT collection and deposit made by the financial treasurer must be reported to the local CTF no later than the end of the month following the month in which the payment is made. If it falls on a holiday, reporting is done on the next business day or online via e-form. The report is made using the SPT Masa formular.

## 5. Cover

### 5.1 Conclusion

Value Added Tax based on VAT Law No.7 of 2021 states that Taxable Entrepreneurs who have been confirmed are obliged to collect, deposit, and report Value Added Tax. The Ministry of Finance of the Republic of Indonesia issued Minister of Finance Regulation Number 71 Year 2022 regarding the delivery of services that are subject to Value Added Tax. The company engaged in the provision of shipping services is a Tax Subject because it provides taxable services subject to Value Added Tax and has the obligation to collect Value Added Tax (VAT) when conducting taxable service delivery transactions and also compensate Value Added Tax (VAT) in terms of creditable Output Tax and Input Tax, as well as reporting the calculation of Value Added Tax and submitting Periodic Value Added Tax Returns.

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The process of making tax invoices inputs all values or remarks, after all are inputted and adjusted, the company uploads them to the system after completion, there will be a barcode on each tax invoice which functions as a unique identity and contains all the information contained in the tax invoice.

Based on these regulations, PT Pelayaran Tonasa Lines is obliged to collect Value Added Tax during the service delivery activities in its business dslsm. The

system and procedure for collecting Value Added Tax is based on the DPP of the work contract agreed by both parties. The tax base used in the Minister of Finance Regulation Number 7 of 2022. In its application, PT Pelayaran Tonasa Lines uses DPP based on the agreement or contract system received by PT Pelayaran Tonasa Lines from the partner and has been agreed upon.

## 5.2 Suggestion

Suggestions that can be given to PT Pelayaran Tonasa Lines are as follows:

- 1) PT Pelayaran Tonasa Lines remains compliant in all matters relating to taxation, so that in the future it can minimize audits by the fiscus.
- 2) PT Pelayaran Tonasa Lines can better understand the tax implementation regulations relating to shipping service activities so that the determination of the Tax Imposition Base is not only dependent on the contract, but must understand what DPP is used as the basis for imposing corporate tax.

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