



## Value Added Tax Refund Analysis

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### ABSTRACT

The study aims to comprehend the process of restitution paid more tax on the value added tax at PT Tunas Baru Abadi Kupang and PT Rotendo Permai by implementing the process of tax documents. The study is a comparative descriptive study, in which it describes the comparative process of restitution over taxes for both companies' increased value increases. The data sources used in this study are the primary and secondary data collection techniques that include documentation and interviews. Research shows PT Rotendo Permai in implementing restitution there was neither a correction nor a finding at the time of inspection of the tax document by the inspection team of KPP Pratama Kupang. The reduction of restitution pays more than the 2018 value-added tax received in accordance with the one submitted on a December tax.

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## 1. Introduction

The tax collection system adopted by the Indonesian government (Siti 2017:110) is self-assessment, where the full authority to determine the amount of tax rests with the taxpayer. Active taxpayers calculate, calculate, deposit, and report their own taxes. Fiskus does not intervene in determining the amount of tax payable as long as the taxpayer does not violate the applicable regulations.

Value Added Tax (PPN) is a tax imposed on the delivery of BKP (Taxable Goods) or JKP (Taxable Services) carried out by PKP (Taxable Entrepreneurs) within the customs area or on the import of BKP. There are several terms in value added tax reporting, namely output tax which is a tax imposed when a taxable entrepreneur (PKP) makes a sale/delivery of taxable goods/services. In addition to output tax, there is the term input tax which is a tax that is imposed when PKP makes a purchase of taxable goods/services. If in a tax period the output tax is greater than the input tax, the difference is the value added tax (VAT) that must be paid by the taxable entrepreneur so that the value added tax reporting for the tax period is underpaid VAT.

Restitution is an application / submission of a return on value added tax overpaid by a taxable entrepreneur to the state. Refunds for overpaid value added tax can only be submitted if the amount of the tax credit is greater than the tax payable or if the taxable entrepreneur makes a tax payment that should not be owed. This value added tax overpayment can only be refunded at the end of the annual period, namely in December.

PT Tunas Baru Abadi and PT Rotendo Permai are private companies in the city of Kupang that have been confirmed as taxable entrepreneurs (PKP), engaged in contractors, especially roads, bridges, and reservoirs. In carrying out their business or projects, these two companies partner with the Government. At the end of every year (December) the VAT overpayment report always occurs because VAT is collected and deposited directly by the government treasurer to the state treasury so that from the VAT overpayment PT Tunas Baru Abadi and PT Rotendo Permai have rights as mandatory taxes for refunds.



**TABLE 1**  
VALUE ADDED TAX OVERPAYMENT DATA

Tax year	Overpaying VAT	
	PT Tunas Baru Abadi	PT Rotendo Permai
2016	1,047,333,499.00	nothing
2017	944,043,357.00	Nil (KSO)
2018	1,175,761,738.00	507.372.225

Source: PT Tunas Baru Abadi and PT Rotendo Permai

The occurrence of overpayment of value added tax is due to the purchase of project materials, heavy equipment and spare parts to vendors/suppliers. PT Tunas Baru Abadi and PT Rotendo Permai always pay value added tax on the price of the goods accompanied by the submission of a tax invoice for the purchase of goods by the vendor. In selling/delivering goods or services, of course, you must charge a 10% VAT rate. However, this cannot be done by these two companies, because the counterparty to the transaction is the government treasurer, which at the time of disbursement of the project advances to settlement, the value added tax is directly deducted and deposited into the state treasury.

Giving tax refunds will certainly have consequences for tax revenues. However, this is designed to improve the company's cash flow. Several companies have complained about the difficulty of submitting a refund for VAT overpayments to the Directorate General of Taxes. Whereas in article 17 B of the Law on General Provisions on Taxation (UU KUP) it is regulated that the Directorate General of Taxes must issue an Overpaid Tax Assessment Letter (SPKLB) no later than 12 months after the complete restitution application is received. If the Directorate General of Taxes does not make a decision within that time period, the application is considered granted, and the SKPLB is issued no later than 1 (one) month after the end of the period. However, in practice, there are many factors that hinder the process of paying restitution, including bureaucracy, The interpretation of several articles in the tax law can vary, especially regarding requests for complete documents, company data and so on (Purnama, Victoria 2016). The purpose of this research is to know the process of restitution of overpayment of value added tax at PT Tunas Baru Abadi and PT Rotendo Permai.

## 2. Method

This research is a comparative descriptive research, where this research describes or describes the process of restitution of overpayment of value added tax on the object studied in this case PT Tunas Baru Abadi and PT Rotendo Permai in order to know the restitution process and compare the restitution process of the two companies. The population in this study is the value added tax (VAT) notification letter reports (VAT) of PT Tunas Baru Abadi and PT Rotendo Permai and the sample in this study is the SPT report of the value added tax for the 2016 2017 and 2018 tax years. Sampling of the SPT report VAT for 3 tax years is because in those 3 tax years, the company submitted a restitution which was submitted through the December SPT.

## 3. Results and Discussion

PT Tunas Baru Abadi and PT Rotendo Permai are PKP (Taxable Entrepreneurs) who pay input taxes to suppliers/vendors in making transactions for buying heavy equipment, spare parts and materials. However, when submitting taxable goods/services, you cannot charge a 10% VAT rate because the counterparty to the transactions between these two companies is the government treasurer. Therefore, they cannot collect output tax when the taxable goods/services are handed over to the government, so these two companies are entitled to a refund from the tax authority.

In essence, a tax refund or refund gives the taxpayer the authority to request a refund of the tax overpayment. This is as regulated in Article 9 paragraph (4a) of the VAT Law, the amount of input tax is



greater than the amount of output tax. The refund process starts from the submission / application through the December VAT tax return to the stage of disbursement to the taxpayer's account.

### 3.1 PT Tunas Baru Abadi Restitution Process

PT Tunas Baru Abadi submits or requests for restitution at the end of the fiscal year or the December tax period, for 3 (three) consecutive years, namely 2016 2017 and 2018 tax years. December 1st Correction VAT period on February 13, 2019 by filling in a check mark in the column returned (restitution). After the PKP has filed for restitution, the PKP will be examined by the audit team on all tax documents with a period of time in accordance with Article 17 B paragraph (1) of the KUP Law, which is no later than 12 months after the complete application letter is received. The documents borrowed for inspection are: company deed, construction service permit, income tax report, value added tax report, annual tax return, recording/bookkeeping to financial statements. If within a certain limit the Directorate General of Taxes does not make a decision on the results of the audit, then the application for taxpayer restitution is considered granted.

For fiscal year 2016 based on notification of audit results number SPHP – 00187/WPJ.31/KP.0405/RIK.SIS/2019 issued on December 27, 2019 contains a list of audit findings for the period and fiscal year January 2016 to November 2016 according to SPT WP LB. 1,047,333,499 and according to Examiner LB. 1,047,333,499. This shows that there are no corrections or findings from the examining team. SPHP – 00188/WPJ.31/KP.0405/RIK.SIS/2019 issued December 27, 2019 for the tax period and year December 2016, the results of the examination found that there was a tax invoice that was late issued by PT Tunas Baru Abadi, the tax invoice should have been issued when the taxpayer submits the invoice to the Government Treasurer as a VAT collector. Therefore, it is subject to a fine of Article 14 (4) KUP of Rp. 164,803.

The taxpayer, in this case PT Tunas Baru Abadi, will be asked to provide a response regarding the results of the audit in the statement letter of approval of the results of the audit, whether to agree with all the results of the audit or not to agree with part/all of the results of the audit. After the management of PT Tunas Baru Abadi re-checked the tax invoice file/archive and the VAT return application, it was found that in 2016 there were delays in the issuance of several tax invoices. Therefore, based on the findings of the audit team, a response letter of approval with the audit results is issued and then submitted to the Kupang Pratama Tax Service Office.

The issuance of the VAT Overpayment Tax Assessment Letter dated February 3, 2020 for the December 2016 tax period amounting to 1,047,333,499, accompanied by a tax invoice Number 00013/107/16/922/20 amounting to Rp. 164,803,339. After the SKPLB is issued, KPP Pratama Kupang will issue a request letter for the taxpayer's account number. And the notification letter for the account number in the context of returning domestic VAT was submitted by PT Tunas Baru Abadi on February 25, 2020.

The final process of restitution is the disbursement of the value added tax overpayment to the taxpayer's account. Overpayment of value added tax of Rp. 1,047,333,499 is deducted by a tax invoice for a penalty for late issuance of a tax invoice of Rp. 164,803,339. So that the restitution received by PT Tunas Baru Abadi for the 2016 fiscal year is Rp. 882,530,160.

For the examination of 2017 refunds, based on the notification of examination results (SPHP) with the number SPHP-00007/WPJ.31/KP.0405/RIK.SIS/2020 issued on January 24, 2020 contains a list of audit findings for the tax period and year February 2017 to November 2017. According to the Taxpayer's Tax Return, the basic tax imposition on the delivery of goods and services is Rp. 39,823,371,350, while according to the examiner it is Rp. 52,897,960,354. This shows that there is a submission to the VAT collector that has not been reported by the taxpayer in the VAT Period SPT of Rp. 13,074,589,004, according to the legal basis of the KUP Law, Article 12 paragraph (3) and Article 1A, Article 4 paragraph (1), and Article 16A of the VAT Law.

In addition, it was found by the audit team that the taxpayer as a taxable entrepreneur (PKP) did not make a tax invoice for the delivery of taxable goods/services amounting to Rp. 15,392,652,260, thus subject to administrative sanctions of 2% in the amount of Rp. 307,853,045 according to the legal basis of Article 14 of the KUP Law. SPHP-00008 / WPJ.31/KP.0405/RIK.SIS/2020 issued January 24, 2020, contains the



results of the audit for the tax period and year December 2017. The results of the examination by the audit team found that the taxpayer is a taxable entrepreneur (PKP) not make a tax invoice for the delivery of taxable goods/services of Rp. 5,838,592,220, so that an administrative sanction of 2% in the amount of Rp. 116,771,844.

After receiving the notification of the audit results, the management of PT Tunas Baru Abadi checks the tax report files/archives and the tax e-invoice application. The results of checking the tax report, it was found that there were not several tax invoices according to the results of the inspection team. Therefore, PT Tunas Baru Abadi responded in agreement with the results of the examination as outlined and submitted in a letter of approval for the results of the examination to KPP Pratama Kupang on 11 February 2020. Then on Thursday 13 February 2020 the director of PT Tunas Baru Abadi conducted a final discussion of the examination results. with the inspection team.

PT Tunas Baru Abadi received a tax assessment letter for overpayment of value added tax for goods and services for the tax period of December 2017 with number 00001/407/17/922/20 issued on February 19, 2020, amounting to Rp. 942,705,157. In addition, there is also a tax invoice (STP) for the value added tax of goods and services for the December tax period of Rp. 116,771,844, November 2017 tax period of Rp. 127,387,467, October 2017 tax period of Rp. 95,540,600 and the May 2017 tax period of Rp. 84,924,978. So that the disbursement of refunds for the 2017 fiscal year received by PT Tunas Baru Abadi is Rp. 518,080,268

For the restitution examination for the 2018 fiscal year, based on the notification letter of the results of the examination Number SPHP-00054 / WPJ.31/KP.0405/RIK.SIS/2020 no correction was found from the examiner team. PT Tunas Baru Abadi gave a statement agreeing with the results of the audit and then submitted it to the Kupang Pratama Tax Service Office.

The tax assessment letter for the overpayment of the value added tax of goods and services for the December 2018 tax year was issued by the Kupang Pratama Tax Service Office on August 4, 2020 with number 00006/407/18/922/20. After the letter is issued, the audit team will write to the management of PT Tunas Baru Abadi to request a company account number. So for the 2018 tax year, the value added tax was overpaid by Rp. 1,175,761,738 submitted by PT Tunas Baru Abadi were fully disbursed without any deductions for sanctions/fines that must be paid/deducted from the amount of VAT overpayment.

### **3.2 PT Rotendo Permai Restitution Process**

Applications or submissions for restitution of PT Rotendo Permai's value added tax overpayment were made in December of the 2018 fiscal year. In 2016 PT Rotendo had not yet operated so that the tax reporting was submitted to KPP Pratama Kupang. In 2017 PT Rotendo Permai conducted a joint operation with PT Erom. Therefore, input invoices obtained from vendors/suppliers are not credited and the submission of VAT returns is still zero.

For the 2018 fiscal year audit process, the original documents lent to KPP Pratama Kupang are: Company deed, SITU, SIUJK, TDP, company SBU, 2018 bank statement, bank journal, bank ledger, cash journal, cash ledger, profit loss, balance sheet, employment contract, audited financial statements, 2018 annual tax return, VAT period February to December, 2018 income tax return article 21 2018, invoice entry June to October 2018, invoice output from April to December, and bank loans.

During the inspection process, the director could not be asked for information because he was not in Kupang, constrained by the Covid-19 situation. Therefore, the director authorizes the financial and tax practitioner/consultant to appear before the audit team to provide information related to the scope of business. The power of attorney is issued in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia number 229/PMK.03/2014. The audit team will compare the results of the interview/inquiry with the documents that have been lent from the taxpayer.

Based on the notification letter of the inspection result Number SPHP 00040 / WPJ. 31/KP. 0405/RIK.SIS/2020 which was issued on June 17, 2020, it was found that the submission for which the VAT was collected by the VAT Collector according to the taxpayer's SPT was Rp. 17,418,500,283, while according to the examiner, Rp. 23,323,076,653. This is because according to the inspection team there was a submission of BKP/JKP that was not reported by the taxpayer on the April VAT Periodic Return of Rp. 5,904,576,370,



with the legal basis of Article 14 and Article 12 of the KUP Law, Article 1 A, Article 4, Article 13, Article 16 A of the VAT Law and Article 7 of the KUP Law.

In addition, it was found by the audit team that the taxpayer was late in reporting the VAT Period SPT for the March period so that he was subject to a fine of Article 7 of the KUP Law of Rp. 500,000. PT Rotendo Permai also does not make a tax invoice for the delivery of taxable goods/taxable services of Rp. 5,904,576,370 so that it is subject to a fine of Article 14 paragraph (4) of the KUP Law with a fine rate of 2% x DPP VAT, which is Rp. 118,091,527.

After receiving the notification letter of the examiner's results, PT Rotendo Permai reviewed the 2018 output tax invoice and reported the notification letter (SPT) for the value added tax (VAT). The results of the review found that PT Rotendo Permai was not late in submitting the VAT Period SPT for the March tax period. In addition to the invoice for the delivery of taxable goods/services of Rp. 5,904,576,370 3 invoices were issued on 23 April 2018. Thus, PT Rotendo Permai submitted a response letter regarding the results of the examination by the inspection team. In the response letter, it was stated that they did not agree with the results of the examination on the findings of the audit team by attaching evidence of 3 (three) tax invoices for the April 2018 period and proof of receipt of the March 2018 income tax return report.

In the end, the audit team confirmed that there were no administrative errors in PT Rotendo Permai's 2018 tax report, after seeing the supporting documents attached to the letter. After that, the audit team issued a tax assessment letter for overpayment of value added tax of Rp. Rp. 507.372.225. So that PT Rotendo Permai obtained restitution funds for overpaying added tax in accordance with what was submitted in the value added tax return for the December 2018 tax period.

Basically the same process is carried out and fulfilled by the two corporate taxpayers, namely PT Tunas Baru Abadi and PT Rotendo Permai. In the audit process, the audit team will conduct research first to determine the company's feasibility or taxpayer compliance in fulfilling tax obligations. The audit team will submit all findings both in the field and based on documents borrowed/submitted from taxpayers. The findings are conveyed in the notification letter of the results of the examination.

Taxpayers cannot dodge if tax non-compliance is found by the audit team. Therefore, taxpayers must fulfill their tax obligations properly by paying and submitting tax reports on time.

PT Tunas Baru Abadi in the 2016 and 2017 fiscal years were often late in issuing tax invoices, resulting in the imposition of a penalty of 2% of the tax base value. Tax invoices must be issued prior to disbursement of project funds. The disbursement of project funds by the government treasurer immediately cuts the value added tax by 10% and the final income tax on construction services by 2% or 3% depending on the scale of construction.

Due to delays in the issuance of tax invoices, the disbursement of PT Tunas Baru Abadi's restitution funds in the 2016 and 2017 fiscal years was not fully obtained in accordance with the submission of the VAT SPT. The notification letter on the results of the examination shows that there is a discount on the amount of overpayment due to sanctions/fines for the taxpayer's disorder in fulfilling tax obligations. In the 2018 fiscal year, PT Tunas Baru Abadi began to properly fix all tax administration, starting from being orderly in issuing tax invoices, paying taxes and submitting tax reports to the Directorate General of Taxes. This is evident from the SPHP for the 2018 tax year, there are no corrections or findings from the audit team. So that the process of disbursing the value added tax overpayment is in accordance with what was submitted in the VAT tax return for the December 2018 tax period.

Disbursement of restitution from the state treasury to the PT Rotendo Permai account for the 2018 fiscal year in accordance with the submission in the notification letter (SPT) for the December 2018 tax period, namely overpayment of VAT of Rp. 507.372.225. In the notification letter of examination results issued by the examination team, it is known that there are no corrections or findings. Because in responding to the results of the audit, PT Rotendo Permai prepares supporting documents such as the issuance of tax invoices that are never late, timely in payment and tax reporting. This shows that in the 2018 fiscal year, PT Rotendo Permai carried out its tax obligations in an orderly and obedient manner.

### 3.3 Comparison of Restitution Process



Basically the same process is carried out and fulfilled by the two corporate taxpayers, namely PT Tunas Baru Abadi and PT Rotendo Permai. In the audit process, the audit team will conduct research first to determine the company's feasibility or taxpayer compliance in fulfilling tax obligations. The audit team will submit all findings both in the field and based on documents borrowed/submitted from taxpayers. The findings are conveyed in the notification letter of the results of the examination.

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**TABLE 2**  
RESTITUTION OF PT TUNAS BARU AND PT ROTENDA PERMAI

Tax year	PT Tunas Baru Abadi			PT Rotendo Permai		
	Tax Return December	Sanctions/Fines	Defrost Restitution	VAT SPT December	Penalty/Fine	Defrost Restitution
2016	1,047,333,499	164,803,339	882,398,282			
2017	944,043,357	424,624,889	519,418,468			
2018	1,175,761,738	-	1,175,761,738	507,372,225	-	507,372,225

Source: PT Tunas Baru Abadi and PT Rotendo Permai

Based on the table above, the disbursement of the value added tax overpayment restitution that was disbursed according to the submission only occurred in the 2018 fiscal year for PT Tunas Baru Abadi and PT Rotendo Permai. The refund process for these two companies is basically the same. Because the audit team also carries out audit procedures in accordance with the applicable tax laws. The things that are often negligent by taxpayers are not being orderly in the issuance of tax invoices, not submitting tax invoices in the VAT notification letter, and delays in submitting the value added tax return (SPT PPn) to the Directorate General of Taxes.

Giving tax refunds to taxpayers will certainly have consequences for tax revenues. However, this incentive is designed to improve the company's cash flow. Especially during the current covid pandemic, disbursement of restitution can help companies finance business operations.

#### 4. Conclusion

From the results of the study, it was concluded that: The process of restitution of PT Tunas Baru Abadi for the 2016 and 2017 fiscal years, the results of the examination found irregularities in tax administration so that it had an impact on the disbursement of restitution that was not fully in accordance with what was submitted in the December 2016 and 2017 tax returns. As for the 2018 fiscal year, the disbursement of restitution to the taxpayer's account is in accordance with what was submitted in the value added tax notification letter for the December 2018 tax period. Meanwhile, the PT Rotendo Permai restitution process can only be carried out for the 2018 fiscal year. 2017 conducted joint operations with other companies. The results of the examination of refunds for the 2018 fiscal year did not contain any corrections or findings. So that the disbursement of restitution is in accordance with what is proposed in the December 2018 VAT return. Basically the same restitution process is carried out by these two companies. However, in the initial process of applying for restitution, PT Rotendo Permai did not find any corrections or findings from the inspection team. Unlike the case with PT Tunas Baru Abadi, in 2 tax years there are findings or corrections that have an impact on reducing VAT overpayments.

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