

ABSTRAK

**EVALUASI PENGISIAN SURAT PEMBERITAHUAN MASA
PAJAK PERTAMBAHAN NILAI**

Studi Kasus di PT. Gandum

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Tujuan penelitian ini memberikan penilaian terhadap pengisian Surat Pemberitahuan Masa Pajak Pertambahan Nilai di PT. Gandum telah memenuhi kriteria benar, lengkap, jelas, dan ditandatangani. *With Holding System* merupakan sistem pemungutan perpajakan yang memberikan wewenang kepada pihak ketiga untuk menentukan besarnya pajak yang terutang.

Jenis penelitian yang digunakan berupa studi kasus. Teknik pengumpulan data yang digunakan adalah dengan menggunakan metode observasi, wawancara, dan dokumentasi selama Masa Pajak Juni 2011. Teknik analisis data menggunakan metode komparasi yang membandingkan pengisian SPT Masa PPN PT. Gandum dengan ketentuan perpajakan.

Hasil penelitian menunjukkan bahwa pengisian SPT Masa PPN PT. Gandum tidak benar dan tidak jelas, tetapi sudah lengkap dan telah ditandatangani. Hasil penelitian ini disesuaikan berdasarkan ketentuan peraturan perundang-undangan yang berlaku.

ABSTRACT

AN EVALUATION OF THE PERIOD NOTICE OF VALUE ADDED TAX

The Case Study of PT. Gandum

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The purpose of this research is to assess whether the period notice of Value Added Tax at PT. Gandum has met the criteria of correct, complete, clear, and signed. "With Holding System" is one of the taxation systems which gives authority to the third party to determine their own tax payable.

This type of this research is a case study. The data was obtained by observation, interview, and documentation during the tax period of June 2011. The data analysis technique used was comparative method between the implementation of period notice of value added tax at PT. Gandum with the applicable tax legislations. The criteria used was based on the applicable tax legislations.

The results showed that the period notice of value added tax of PT. Gandum was incorrect and unclear, but it was complete and had already been signed.