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The Impact of Article 22 Government-borne Income Tax Facilities during the COVID-19 Pandemic on Installment Calculations Income Tax Article 25 at PT TEC

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Abstract

The purpose of this study was to analyze the impact that occurs due to the Income Tax Article 22 Exemption facility during the 2019 corona virus pandemic on the calculation of Income Tax Article 25 at PT TEC. The government's purpose with this policy was to assist business in dealing with the 2019 corona virus pandemic by providing exemption from Income Tax Article 22 on Import so that companies can reduce cashflow to make prepayments of Income Tax Article 22. The analytical method used in this research is descriptive method and data collection is done through observation, documentation and interviews with the company. The results of the study show that the Income Tax Article 22 Exemption facility have an impact on the company on calculating the installments of Income Tax Article 25 for the following year, because with the exemption of imports Income Tax Article 22 means the company does not have credit tax that can be used in calculating Income Tax Article 25. The consequences that occur lead to Income Tax Article 25 installments have significantly increased. In the following year the company experienced a decline in sales, due to the increasing calculation of the installments of Income Tax Article 25, the company experienced an overpayment of corporate income tax even though the company had used the existing rules to apply for a reduction in Income Tax Article 25, so it was inevitable that the company would be subject to an examination with the criteria of overpaid corporate income tax.

Keywords: Import Income Tax Article 22, Income Tax Article 25, Corporate Income Tax

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INTRODUCTION

The Coronavirus 19 pandemic is a national disaster that affects the national stability and productivity of the community as workers and business actors, so it is necessary to make efforts to regulate the provision of tax incentives to support mitigating the impact of Coronavirus 19 disease. The government, with all efforts, will support the community to increase people's purchasing power. For business actors, the government is also trying to help cash flow maintain stability in economic growth and productivity carried out by business actors. In handling the impact of the Coronavirus 19 pandemic, several regulations have been issued that regulate tax incentives needed. In the period of national economic recovery, it is providing easy use of incentives for taxpayers affected by the Coronavirus 19 pandemic.

The government provides incentives for Income Tax Article 21 to be borne by the Government for employees so that employees will receive a full salary without a reduction in Article 21 Income Tax, which is expected to increase people's purchasing power and impact economic turnover well. In addition, Government-borne Income Tax is also provided for business actors who have a certain gross turnover according to Government Regulation number 23 of 2018, subject to a final income tax of 0.5%, so the Government will also bear this income tax. For the installment of Article 25 income tax, taxpayers who have Classification of Business Fields according to the tax incentive regulations also get the facility to deposit the income tax article 25 of 50%. There is also an incentive for VAT, namely providing a preliminary refund for tax refunds if it meets the tax incentive regulations for taxpayers affected by the Coronavirus 19 pandemic.

One of the tax incentives provided by the government is the Exemption of income tax Article 22 on imports for the business sector determined by the government through the Classification of Business Fields (COF) from the Taxpayer. As stated in the attachment to the Minister of Finance Regulation Number 23/PMK.03/2020 concerning tax incentives for taxpayers affected by the Coronavirus pandemic, which has been amended several times with the Regulation of the Minister of Finance Number 149/PMK.03/2021 dated October 26, 2021. This rule has undergone several changes following the Coronavirus 19 condition and considering the expansion of business sectors that will be given incentives or even reduce business sectors that are no longer given tax incentives.

In order to get incentives for Article 22 Income Tax Exemption, this will be provided through an Exemption Certificate of Collection of Article 22 Income Tax on imports, where the taxpayer must submit this Exemption Certificate through the website www.pajak.go.id. Data verification is carried out in a system from the Directorate

General of Taxes, and if the taxpayer meets the requirements, the taxpayer can independently print the Exemption Certificate. Using this Article 22 Import Income Tax Exemption, the taxpayer must submit a realization report following the provisions laid down.

THEORITICAL REVIEW

Tax

The Republic of Indonesia Law, Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times. Recently, Law of the Republic of Indonesia Number 7 of 2021 stated that " Tax is a compulsory contribution to the state which is payable by any individual or entity that is enforced based on the law, without any direct benefit in return and is used for the maximum welfare of the people. "

According to Andriani (Pohan, 2017 Zovira and Widjaja, 2019), taxes are contributions to the state (which can be imposed) by those obliged to pay them following the policy. They can be directly appointed and function to finance various public expenditures related to the state's obligation to administer the government without getting performance back.

Based on this theory, it can be concluded that taxes are mandatory community contributions and contributions that must be paid either by individuals or by business entities, which can be enforced by law to finance state expenditures regularly to administer government and development. Receive no immediate results or contra-performance.

Tax Collection Terms

According to Mardiasmo (2018b: 4), the requirements for collecting taxes are:

1. Tax collection must be fair (Principle of Justice)
The law regulates how justice can be achieved for the whole society. The state and the people expect the making of regulations that can cover all the interests of the state and society regarding tax collection, which can be regulated in law. Everything that happens in connection with government and state activities or tax collection must be based on justice.
Taxes are generally imposed on everyone and are evenly distributed according to the ability of each of their people. The granting of freedom for all taxpayers in filing objections or appeals and delays in payments are forms of justice given to taxpayers.
2. Tax collection must be based on the Law (Juridical Principle)
In the 1945 Constitution Article 23 Paragraph 2, it is clearly stated that "All taxes for the state are based on the law." According to this principle, tax law must explain the existence of justice for all citizens and the existence of legal guarantees for tax collection, which means that tax collection regulated in the law can provide legal certainty for taxpayers.
3. Does not interfere with the economy (Economic Principle)
Besides having a duty as a budget function (budgetary), taxes also has a regulating function. Therefore, other economic activities such as buying and selling or production must continue to run smoothly and not be disturbed due to tax collection. The Indonesian economy and the people do not decline or stagnate because of tax regulations not in line with the current economy.
4. Tax collection must be efficient (Financial Principles)
The budget function (budgetary) is the main key to the following collection requirements based on budgeting; therefore, the costs incurred for tax collection activities must be smaller than the results obtained from tax collection to be carried out.
5. The tax collection system should be simple
Tax rules must be made simple so that the tax authorities and the taxpayers easily understand them as the driving force for the community to carry out their tax obligations. Taxpayers will be moved to be more obedient due to the convenience of existing rules because complex tax rules will make it difficult for tax implementers and can also be interpreted in a double way, which can lead to loopholes.

The government's tax collection activities (Tax Officials) will follow these requirements to achieve order and compliance with tax payments for all people. Taxpayers tend to carry out their obligations in making payments voluntarily if the taxes imposed on them are felt to meet the main requirements, namely fair and not discriminatory or apply to all equally without burdening some parties.

Tax Subjects

According to the Law of the Republic of Indonesia Number 7 of 1983 concerning Income Tax as amended several times, the latest by the Law of the Republic of Indonesia Number 7 of 2021 Article 2 paragraph (1), tax subjects are divided into four, namely:

1. An individual, provided that he resides or is in Indonesia for more than 183 days within 12 (twelve) months or a tax year, is in Indonesia and intends to reside in Indonesia.

2. Agency, which is established or domiciled in Indonesia, except for certain units of government agencies that meet the following criteria: (a) Its formation is based on the provisions of the legislation; (b) The financing is sourced from the State Revenue and Expenditure Budget or Regional Budget and Revenue and Expenditure; (c) The receipts are included in the Central Government or Regional Government Budgets; (d) The state functional supervisory apparatus checks the books
3. Inheritance that has not been divided as a unit replaces those who are entitled.
4. Permanent Establishment is a tax subject with the same tax treatment as a corporate tax subject.

Tax Object

Income Tax is a tax imposed on a Taxpayer on the income he receives or accrues in a tax year. According to the Job Creation Law, Number 11 of 2020 Article 111 of the amendment to Article 4 paragraph (1) of Law No. 36 of 2008 concerning Income Tax, the object of income tax is income. In the Law No. 7 of 2021, which is the last amendment to Law No. 7 of 1983 concerning Income Tax, Article 4 Paragraph 1 explains the types of income that are considered as objects of tax, namely:

1. Compensation or remuneration received or accrued in respect of employment or service rendered, including salary, wage, allowance, honorarium, commission, bonus, gratuity, pension, or other forms of remuneration, unless otherwise stipulated by this Law;
2. Lottery prizes, or gifts in respect of employment or activities, and reward;
3. Business profits;
4. Gains from the sale or transfer of property, including:
 - a. gains from a transfer of property to a company, a partnership, and other entity in exchange for shares or capital contribution;
 - b. gains accrued by a company, a partnership or other entities from the transfer of property to its shareholders, partners or members;
 - c. gains from a liquidation, merger, consolidation, expansion, split-up, acquisition, or reorganization in whatever name and form;
 - d. gains from transfer of property in the form of grant, aid or donation, unless they are given to relatives within one degree of direct lineage, and to religious body, educational or other social entity including foundation, cooperative, or to any individual who conducting micro and small business which stipulated by Minister of Finance, provided that aforementioned parties have no business, employment, ownership nor control relationship; and
 - e. gains from the sale or the transfer of part or all of mining rights, participation in financing, or capitalization in a mining company;
5. Refund of tax payments which already deducted as an expense and any additional payment of tax refund;
6. Interest including premium, discounts, and compensation for loan repayment guarantees;
7. Dividends, in whatever name and form, including dividends from insurance companies to policyholders and distribution of net income by a cooperative;
8. Royalty or compensation from the use of right;
9. Rents and other income from the use of property;
10. Annuities;
11. Gains from the discharge of indebtedness up to a certain amount stipulated by Government Regulation;
12. Gains from foreign exchange;
13. Gains from revaluation of assets;
14. Insurance premium;
15. Contribution received by or accrued by an association from its members who are taxpayers engaged in business or independent services;
16. An increase in net wealth from income which has not been taxed;
17. income from sharia business;
18. Compensation as stipulated by Laws concerning General Provisions and Tax Procedures; and
19. Surplus of Bank of Indonesia.

Income Tax Article 22

Income Tax Article 22 is a tax payment imposed on income in the current year, which in practice is collected by the treasurer of the government, both central and regional, as well as the authorized state government agency or institution. The income collected is payment for the delivery of goods or government and private bodies related to import sector activities or other fields.

In the application of taxes in Indonesia, several legal bases regulate Income Tax Article 22 in more detail, namely as follows:

1. Law of the Republic of Indonesia No. 7 of 2021 concerning Harmonization of Tax Regulations, which is the

last amendment to Law No. 7 of 1983 concerning Income Tax.

2. Regulation of the Minister of Finance No. 34/PMK.010/2017 concerning Collection of Article 22 Income Tax in Connection with Payments for Delivery of goods and Activities in the Field of Import or Business Activities in Other Fields.
3. Regulation of the Director-General of Taxes no. PER-31/PJ/2015 concerning Procedures and Procedures for Collecting Income Tax Article 22 in connection with payments for delivery of goods and activities in the import sector or activities in other fields.

According to Mardiasmo (2018), Article 22 Income Tax is levied by different treasurers and certain entities to withhold tax. For example, the collectors for the import of goods are the Foreign Exchange Bank and the Directorate General of Customs and Excise, and the collectors for transactions in connection with the purchase of goods by the government are the Government Treasurer both at the central and regional levels and the Budget User Authority (BUA). In addition, State-Owned Enterprises (SOEs) and industries engaged in certain sectors have the authority to become collectors for several transactions as regulated in Minister of Finance Regulation No. 34/PMK.010/2017.

Some of the tax objects and the applicable tax rates for each transaction subject to Article 22 Income Tax are as follows: (1) For imports, the tariff is divided into two, namely, if using the Importer Identification Number (IIN), it is 2.5%, while not using the Import Identification Number (IIN), it is 7.5% multiplied by the import value; (2) For goods purchase transactions made by the Government Treasurer and State-Owned Enterprises (SOEs)/Regional Owned Enterprises (ROEs) is 1.5%; (3) The top product sold as the paper is 0.1%, cement is 0.25%, steel is 0.3%, automotive is 0.45%; (4) The results of production or goods delivered in connection with fuel oil, gas, and lubricants are subject to an Article 22 income tax levy for distributors/agents. Apart from that, it is not final; (5) The import of industrial materials and the sale of luxury goods are subject to different tariffs under the Regulation of the Minister of Finance No. 34/PMK.010/2017; (6) And lastly, for those who do not have a Taxpayer Identification Number (TIN), it is deducted 100% higher than the Article 22 Income Tax rate.

Income Tax Article 25

Income Tax Article 25 is a tax installment obligation in the current tax year, which the Taxpayer must pay. This Article 25 income tax installment aims to ease the tax burden owed by the Taxpayer at the end of the year. Therefore, periodic tax installments are carried out in the current tax year. The amount of the installment of Income Tax Article 25 is the amount of Income Tax payable according to the Taxpayer's Annual Income Tax Return for the previous Tax Year minus:

1. Income Tax withheld by the income provider, which may include Article 21 and Article 23, as well as Income Tax withheld in Article 22
2. Income Tax paid or payable abroad that may be credited as having complied with the provisions in Article 24 of the Income Tax Law.

After the tax credit reduction, the basis for calculating the amount of Income Tax Article 25 is divided by 12 (twelve) or the number of months in the portion of the Tax Year. Under certain conditions, the Taxpayer may experience overpayment of his income tax; for example, there is a change in the business condition or activity of the Taxpayer. This drastic change can increase profits or vice versa, which will impact the obligations of Article 25 Income Tax.

For this condition, the Directorate of Taxes accommodates the regulation of the Decree of the Director-General of Taxes Number KEP 537/PJ/2000 concerning the Calculation of the Amount of Tax Installments in the Current Fiscal Year. 3 (three) months or more after the completion of a tax year, the Taxpayer can show that the Income Tax payable for the tax year is less than 75% (seventy-five percent) of the Income Tax payable, which is the basis for calculating the amount of Article Income Tax. 25. This reduction is submitted to the Head of the Tax Office, where the Taxpayer is registered. The application for a reduction in the amount of Income Tax Article 25 must be accompanied by a calculation of the amount of Income Tax that will be payable based on the estimated income to be received or earned by the Taxpayer. Moreover, the amount of Income Tax Article 25 income for the remaining months of the tax year is concerned.

Tax Credit

The tax credit can reduce the income tax payable that needs to be paid by the taxpayer; the meaning of the tax credit itself, according to Salman (2017: 220), is: "Tax credit is a deduction for income tax payable, a breakdown of income tax credit withheld/collected by other parties and subject to separate tax."

The tax credit consists of: (a) Income tax withheld/collected by other domestic parties includes Income Tax Article 22 and Income Tax Article 23; (b) Income Tax Article 24 as a foreign tax credit; (c) Income Tax Article 25 as a tax installment which the Taxpayer himself carries out."

A brief explanation for each income tax, tax credit can be described as follows:

1. Income Tax Article 22

Income Tax Article 22 is a tax imposed on the delivery of goods and not on services, namely in connection with the delivery of goods to the government treasurer, the activities of the taxpayer in importing or other business activities with certain entities, and the sale of goods classified as very luxurious by the taxpayer.
Certain taxes

2. Income Tax Article 22 can be imposed both at sale and purchase. Examples of collectors are Foreign Exchange Banks and the Directorate General of Customs and Excise, Government Treasurers and Budget User Authorities, SOEs, Industries, and Exporters engaged in the forestry, plantation, agriculture, livestock, and fishery sectors, for the purchase of materials from collectors for industrial purposes. or their exports, Industry, or business entities that purchase coal mining commodities, metallic and non-metallic minerals, from entities or individuals holding mining business permits.

Withholding/Collection of Income Tax Article 22 on the above transaction is a tax credit that the taxpayer can consider in calculating the underpaid/overpaid income tax when fulfilling the annual tax return obligation.

3. Income Tax Article 23

Article 23 income tax is deducted from income in dividends, interest, royalties, prizes and awards, rent, compensation for technical services, management services, consulting services, and other services as determined by the Director-General, except with final income tax deductions.

The withholding of Income Tax Article 23 on the transactions above is a tax credit that can be calculated by the taxpayer in calculating the underpaid/overpaid income tax at the time of fulfilling the annual SPT obligation.

4. Income Tax Article 24

Article 24 income tax is deducted from the amount of tax that has been paid/deducted/payable abroad on income in the relevant year in the amount of income tax paid/deducted/payable abroad. However, it does not exceed the calculation of the tax payable under the Income Tax Law. This Income Tax Withholding can also be credited in calculating the Income Tax Under/Over Paid by the Taxpayer at the time of fulfillment of the obligations of the Annual Tax Return.

5. Income Tax Article 25

Income Tax Article 25 is an installment paid monthly for the current year, aimed at easing the burden of paying Income Tax payable at the end of the tax year. This installment can be used as a tax credit when fulfilling the obligation of the Annual Tax Return.

Tax Incentives in The Context of Mitigating The Impact of The COVID-19 Pandemic

In connection with the COVID-19 pandemic that has hit the world and has been declared a national disaster in Indonesia, this condition will affect certain sectors' economic stability and productivity. During the Coronavirus Disease 2019 (COVID-19) outbreak, the government provides tax incentives to support the mitigation of the impact of the corona virus. The first tax response is to issue the Minister of Finance Regulation Number 23/PMK.03/2020 dated March 21, 2020 regarding Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak. This regulation provides several tax incentives, including Article 21 Income Tax Incentives, Income Tax Incentives Article 22 Imports, Article 25 Income Tax Installment Incentives and VAT Incentives. This incentive is given to business actors who have a Classification of Business Fields determined by the Directorate General of Taxes. As a consequence of the use of this Tax Incentive, the Taxpayer fulfills the requirements that must be met by the Taxpayer and the obligation to report the realization of the use of the Tax Incentive based on the period specified in the regulation.

Several changes and improvements were made to the rules above in line with time. Some regulations expand the Classification of Business Fields and tax incentives for MSMEs using Government Regulation Number 23 of 2018. Tax incentives for construction services, extending the incentive period taxes and re-arranging the realization reporting period that the Taxpayer must fulfil.

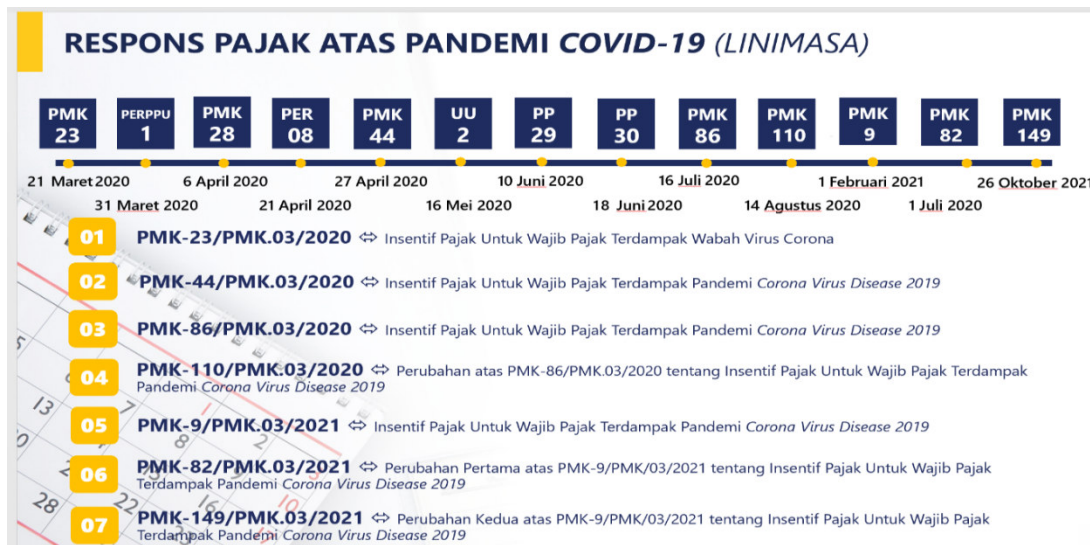


Figure 1. Tax Response to the Covid-19 Pandemic

Information:

Respons Pajak atas Pandemi Covid-19 (LINIMASA): Tax response to the COVID-19 pandemic (TIMELINE)	
PMK: Peraturan Menteri Keuangan	Minister of Finance Regulation (MFR)
Insentif Pajak untuk Wajib Pajak Terdampak Penyakit Wabah Virus Corona	Tax Incentives for Taxpayers Affected by the Coronavirus pandemic
Perubahan atas PMK tentang insentif pajak untuk wajib pajak terdampak pandemi Corona virus disease-19	Changes to the regulation of the ministry of finance regarding tax incentives for taxpayers affected by the Corona virus disease-19 pandemic
Perubahan kedua atas PMK tentang insentif pajak tentang wajib pajak untuk wajib pajak terdampak pandemi Corona virus disease 2019	The second amendment to the ministry of finance regarding tax incentives regarding taxpayers for taxpayers affected by the 2019 Corona virus disease pandemic

Figure 2. Expansion of Tax Incentives to Anticipate the Economic Impact of the COVID-19 Pandemic

PERLUASAN INSENTIF PAJAK ANTISIPASI DAMPAK EKONOMI PANDEMI COVID-19

Uraian	PMK-9/2021	PMK-82/2021	PMK-149/2021
1. Jenis Insentif	6 insentif: PPh 21 DTP, PPh final UMKM DTP; PPh final jaskon DTP; SKB PPh 22 Impor, Pengurangan PPh 25, Restitusi PPN dipercepat	6 insentif: PPh 21 DTP, PPh final UMKM DTP; PPh final jaskon DTP; SKB PPh 22 Impor, Pengurangan PPh 25, Restitusi PPN dipercepat	6 insentif: PPh 21 DTP, PPh final UMKM DTP; PPh final jaskon DTP; SKB PPh 22 Impor, Pengurangan PPh 25, Restitusi PPN dipercepat
2. Penerima Insentif	<ul style="list-style-type: none"> WP KB/KITE WP KLU <ul style="list-style-type: none"> PPh Psl 21 => 1.189 KLU PPh Psl 22 => 730 KLU PPh Psl 25 => 1.018 KLU PPN => 725 KLU WP PP23 WP Penerima P3TGAI 	<ul style="list-style-type: none"> WP KLU <ul style="list-style-type: none"> Psl 21 => 1.189 KLU Psl 22 => 132 KLU Psl 25 => 216 KLU PPN => 132 KLU WP PP23 WP Penerima P3TGAI 	<ul style="list-style-type: none"> WP KLU <ul style="list-style-type: none"> PPh Psl 21 => 1.189 KLU PPh Psl 22 => 397 KLU PPh Psl 25 => 481 KLU PPN => 229 KLU WP PP23 WP Penerima P3TGAI
3. Jangka Waktu Insentif	Jan – Jun 2021	Diperpanjang s.d. Des 2021	Diperpanjang s.d. Des 2021
4. Mekanisme Pemanfaatan	Harus menyampaikan kembali pemberitahuan	Harus menyampaikan kembali pemberitahuan	Harus menyampaikan pemberitahuan bagi WP dengan kode KLU yang ditambahkan
5. Relaksasi pemanfaatan insentif	Penyampaian pemberitahuan untuk memanfaatkan insentif PPh 21 DTP dan PPh 25 sejak masa pajak Januari 2021 paling lambat tanggal 15 Februari 2021	Penyampaian pemberitahuan untuk memanfaatkan insentif PPh 21 DTP dan PPh 25 sejak masa pajak Juni 2021 paling lambat tanggal 15 Agustus 2021	Penyampaian pemberitahuan bagi WP dengan kode KLU yang ditambahkan untuk dapat memanfaatkan insentif: <ul style="list-style-type: none"> PPh Psl 25 sejak Masa Pajak Oktober 2021 paling lambat 15 November 2021; Restitusi PPN dipercepat untuk Masa Pajak Oktober 2021 sampai dengan Masa Pajak Desember 2021 dan disampaikan paling lambat tanggal 31 Januari 2022.
6. Relaksasi pembetulan Lap. Realisasi	Tidak diatur	Laporan realisasi PPh DTP (normal & pembetulan) atas pemanfaatan Insentif Jan-Jun 2021, dapat dilakukan pembetulan s/d 31 Oktober 2021	Laporan realisasi PPh DTP atas pemanfaatan Insentif Jan-Jun 2021, dapat dilakukan pembetulan paling lambat 30 November 2021

Information

Perluasan Insentif Pajak Antisipasi Dampak Ekonomi Pandemi COVID-19 Expansion of Tax Incentives to Anticipate the Economic Impact of the COVID-19 Pandemic	
6 Insentif: PPh 21, Pph 21 DTP (Ditanggung Pemerintah) Pph 21 final UMKM DTP	6 Incentives: Income Tax 21, Income tax no. 21 government-borne. Income Tax 21 final SMEs government-borne, income tax on construction services government-borne,
PPh Jaskon (Jasa Konstruksi)	Exemption Certificate of Free-Income tax no. 22 imports,
SKB (Surat Keputusan Bersama) PPh 21 Impor Pengurangan PPh 25 Restitusi PPN dipercepat	Reduction Income tax no. 25 Expedited Restitution VAT
Penerima Insentif	Incentive Recipient
WP KLU	
Wajib Pajak Klasifikasi Lapangan Usaha	Business Field Classification Taxpayer
Wajib pajak KB (Kawasan Berikat) /KITE (Kemudahan Impor Tujuan Ekspor)	Taxpayer KB (bonded zone) / KITE (Ease of Import for Export Destination)
Jangka Waktu Insentif	Incentives Term
Diperpanjang s.d. (sampai dengan)	Extended up to
Mekanisme pemanfaatan	Utilization mechanism
Harus menyampaikan kembali pemberitahuan	Must resubmit notice
Harus menyampaikan kembali pemberitahuan wajib pajak dengan kode Klasifikasi Lapangan Usaha yang ditambahkan	Must resubmit taxpayer notification with added Business Field Classification code
Relaksasi Pemanfaatan Insentif	Relaxation of Incentive Utilization
Penyampaian pemberitahuan untuk memanfaatkan insentif PPh 21 Ditanggung Pemerintah dan PPh 25 sejak masa pajak Januari 2021 paling lambat tanggal 15 Februari 2021.	Submission of notification to take advantage of the Government-borne Income tax incentive 21 and Income tax 25 from the January 2021 tax period no later than 15 February 2021.
Penyampaian pemberitahuan untuk memanfaatkan insentif Income tax 21 Ditanggung Pemerintah dan	Submission of notification to take advantage of the Government-borne Income tax incentive 21 and

PPh 25 sejak masa pajak Januari 2021 selambat-lambatnya tanggal 15 Agustus 2021	Income tax 25 from the January 2021 tax period no later than 15 August 2021.
Penyampaian pemberitahuan bagi wajib pajak dengan kode Klasifikasi Lapangan Usaha yang ditambahkan untuk dapat memanfaatkan insentif: PPh Pasal 25 sejak Masa Pajak Oktober paling lambat 15 November 2021. Restitusi PPN dipercepat untuk masa pajak Oktober 2021 sampai dengan masa pajak Desember 2021 dan disampaikan paling lambat 31 Januari 2022.	Submission of notification for taxpayers with the added Business Field Classification code to be able to take advantage of incentives: Income tax article 25 since the October Tax Period no later than 15 November 2021. VAT refunds are accelerated for the October 2021 tax period until the December 2021 tax period and submitted no later than January 31, 2022.
Relaksasi pembetulan laporan Realisasi	Relaxation of Realization report correction
Tidak diatur	Unregulated
Laporan realisasi income tax yang ditanggung pemerintah (normal pembetulan) atas pemanfaatan insentif Jan-Jun 2021 dapat dilakukan pembetulan sampai dengan 31 Oktober 2021.	The report on the realization of income tax borne by the government (normal correction) for the use of incentives from Jan-Jun 2021 can be corrected until October 31, 2021.
Laporan realisasi income tax yang ditanggung pemerintah atas pemanfaatan insentif Jan-Jun 2021 dapat dilakukan pembetulan sampai dengan 30 November 2021	The report on the realization of income tax borne by the government for the use of incentives from Jan-Jun 2021 can be corrected until November 30, 2021

Article 22 Import Income Tax Incentives

In the Tax Incentive Regulations issued by the government, this import Article 22 Income Tax is exempted from collection to Taxpayers who: (1) have a Business Field Classification (BFC) code determined by the Directorate General of Taxes; (2)

has been designated as an Ease of Import for Export Destination Company; or (3) has obtained Bonded Zone Operator permit, Bonded Zone Entrepreneur permit, or the time of releasing goods from Bonded Zone to Other Places in Customs Area.

To obtain Exemption from the collection of Article 22 Imported Income Tax, the Taxpayer must submit a Certificate of Exemption through certain channels on the www.pajak.go.id page. If the Taxpayer meets the requirements determined by the Directorate General of Taxes, then the Taxpayer can download the Exemption Certificate. The exemption period from the collection of Article 22 Import Income Tax is effective as of the date the Exemption Certificate is issued.

Taxpayers who have obtained the Exemption of Article 22 Import income tax must submit a report on the realization of the Exemption Import income tax every month. Certain submission channel is on the www.pajak.go.id by using the format determined based on the applicable regulations and the report on the realization of the Article 22 Income Tax exemption. 22 This import is no later than the 20th of the following month after the end of the Tax Period.

RESEARCH METHODS

This study uses a descriptive research design. Descriptive research is intended to describe the situation or phenomenon, then classify and interpret it to provide a complete and objective picture and information as material for problem-solving.

Research object and subject. The object of research used in this study is the commercial financial statements of PT TEC 2020, fiscal report 2020. Calculate corporate income tax, Article 29 income tax, and annual corporate income tax return 2020. The subjects in this research are PT TEC, where this company is engaged in trading.

Data Types and Sources. The data collected in this study are divided into two types, namely: (1) Qualitative data is not presented in the form of numbers and cannot be measured in size, namely in the form of company history, company organizational structure, and company accounting policies. (2) Quantitative data is data presented in numbers in the form of financial statements for 2020, Notification of Imported Goods (IG) in 2020, details of Article 22 Income Tax for 2020, and Annual Income Tax Returns for the year 2020.

The data collected in this study, based on the source, are divided into internal data and external data:

1. Internal data is data obtained from within the company where the research is carried out. Internal data is in the form of primary data and secondary data.
 - a. Primary data is data obtained directly from sources without intermediaries, namely questions and answers and interviews with the company through observations with the company's accounting department—primary data obtained in the form of answers to the questions given.
 - b. Secondary data is data obtained indirectly (through intermediary media). Secondary data in this study is company data that is not published in general because the company in this study is not a Tbk company.

The secondary data obtained are in the company's 2020 financial report, Notification of Imported Goods (IG), details of Article 22 Income Tax, and the 2020 Annual Corporate Notification Letter.

2. External data is data obtained from sources outside the company. The external data includes Tax Laws, Government Regulations, Regulations of the Minister of Finance, Regulations of the Directorate General of Taxes, Circular Letters of the Directorate General of Taxes, and tax books.

Data Collection Technique. Data collection techniques used in this study are:

- a) Field Research (Field Research). Field research was conducted by observation and interviews. According to Sudaryono (2017, in Wijaya & Widjaja, 2019), observations are divided into participatory and non-participatory observations. This study uses non-participatory observation because the researcher does not participate in the company's activities but only as an observer. Then this study uses unstructured interviews because the information obtained only serves as a complement to information from the data that has been obtained, and the questions asked are adjusted during the interview at the company.
- b) Library research (library research). Literature research or documentation is a direct data collection technique by reviewing relevant books, regulations, records, or literature related to the problem being solved.

Data Processing Techniques. After the necessary data has been collected, the data must be processed first to provide accurate information. The data processing techniques in this study are:

1. Editing stage. At this stage, a re-examination and identification of the data that has been collected are carried out.
2. Tabulation stage. At this stage, the commercial financial statements, details of Income Tax no. 22, Fiscal financial reports, calculation of PPh Article 29, and Annual Corporate Income Tax Returns are made in tabular form to make it easier to read and understand in processing data.
3. Analysis stage. After doing the analysis, conclusions will then be generated that can be used to answer research problems.

RESULTS AND DISCUSSION

This study discusses the Article 22 Import Income Tax Exemption Facility provided by the Government to business actors. This study also discusses the impact of the Exemption of Article 22 Import Income Tax during the Covid 19 Pandemic Period on Article 25 Income Tax Installments.

The results of this study found that the company actually benefited greatly from this Article 22 Import Income Tax Exemption incentive because it benefited from a cash flow perspective, so companies could also use these funds to get more inventory of their merchandise, especially during this pandemic condition. PT TEC is a company that can still survive in its business. However, the impact that occurs from the use of Article 22 import income tax incentives, the calculation of income tax Article 25 for the next year will experience a tremendous surge. Based on the analysis carried out, the company must pay off the income tax Article 25 to be very large because the formula for calculating the income tax Article 25 contained in the Income Tax Law No. 36 of 2008 concerning Income Tax in conjunction with Law No. 7 of 2021 concerning Harmonization of Tax Regulations is $1/12 \times (\text{Income Tax payable} - \text{Income Tax Credit Article 22, 23, 24})$.

The commercial profit of PT TEC for 2020 is Rp. 692,143,452,988,00, with a business turnover of Rp. 1,950,621,714,046.00, and after a fiscal correction has been made by the company based on the Income Tax Law in calculating Income Tax Payable, and data is obtained that the fiscal correction is positive. carried out by the company amounted to Rp. 2,933,745,624.00 while the negative fiscal correction made by the company was Rp. 2,555,325,274.00, so that the fiscal profit obtained in 2020 was Rp 692,521,873,338.00.

With a fiscal profit of IDR 692,521,873,338.00, the calculation of the income tax payable by PT TEC for 2020 is $22\% \times \text{IDR } 692,521,873,000 = \text{IDR } 152,354,812,060$, while the income tax Article 22 that has been paid by the company during 2020 is amounting to Rp 16,972,444,000.00 this amount is the amount that has been paid by the company before the rules for the Exemption of Import Income Tax 22 were issued, namely the period January 2020 to April 2020, therefore the calculation of the installment of Income Tax Article 25 for 2021 is $1/12 \times (\text{Rp } 152,354,812,060 - \text{Rp } 16,972,449,000) = \text{Rp } 11,281,863,588,-$

Based on the data obtained, import purchases made by the company in 2020 amounted to Rp. 1,212,158,624,995.00 and based on Minister of Finance Regulation No. 34 of 2017 based on Minister of Finance Regulation No. 199 of 2019 concerning Customs, Excise, and Tax Provisions. Import of consigned goods on the import of merchandise imported by the company is subject to income tax Article 22 at a rate of 7.5%, so the income tax 22 that must be paid is Rp 90,911,896,875.00

With the issuance of Article 22 Import Income Tax Exemption in 2020, the company will only pay Article 22 income tax of Rp 16,972,449,000, - namely Article 22 income tax paid before entry into force of the 22 in import income tax exemption provisions. Based on the data above, if there is no tax incentive from the government for Article 22 Income Tax Exemption, then the installment of Article 25 income tax for 2021 for PT TEC is $1/12 \times (\text{Rp } 152,354,812,060 - \text{Rp } 90,911,896,875) = \text{Rp } 5,120,242,932,-$

The consequences of using this Article 22 import income tax exemption have two sides, a positive impact

because the company received an exemption from Article 22 import income tax during 2020 amounting to Rp 90,911,896,875 – Rp 16,972,449,000 = Rp 73,939,447,875, which means there is a saving in the company's cash flow. To pay the income tax Article 22 on the import purchase, the company can use the funds to increase the purchase of inventory for its business. The negative side that occurs is calculating the installment of income tax article 25 in 2021. The company does not have a Tax Credit in calculating the installment of income tax article 25, resulting in a significant difference in income tax article 25, which must be paid in installments of income tax article 25 in 2021. 11,281,863,588 - Rp 5,120,242,932 = Rp. 6,161,620,656, - and the payment of this Article 25 income tax installment will impact overpayment in 2021 if the company experiences a decline in business because this Article 25 income tax installment will continue as long as a year by the 2020 Annual Tax Returns.

In 2021, the company experienced a significant decline in business. Therefore, the company proposed a reduction of Article 25 Income Tax based on the provisions of KEP 537/PJ/2000 concerning the Calculation of the Amount of Tax Installments in the Current Tax Years in certain cases. Therefore, based on the reference to the rules of KEP 537/PJ/2000 article 7, a Taxpayer may apply for a reduction in Income Tax Article 25 in writing if after 3 (three) months or more after the passage of a tax year.

The Taxpayer can show that the Tax income to be payable for the tax year is less than 75% (seventy-five percent) of the Income Tax payable, which is the basis for calculating the amount of Article 25 Income Tax. The reduction is submitted to the Head of the Tax Office, which Taxpayer is registered. Article 25 Income Tax must be accompanied by a calculation of the amount of Income Tax that will be payable based on the estimated income to be received or obtained by the Taxpayer and the amount of Article 25 Income Tax for the remaining months of the tax year concerned.

The calculation of the amount of Income Tax that will be payable presented by the company in the application for Article 25 Income Tax reduction for the July 2021 tax period is as follows:

Estimated Profit and Loss in 2021 (taxable income)	IDR 123,112,109,000
Income tax payable in 2021	IDR 27,084,663,980
Tax Credits:	
Income Tax Article 22	
the January – June 2021 Tax Period	IDR 4,014,813,000
Prediction of Article 22 Income Tax	
for the July 21-Dec 21 tax period because	
No Income Tax Exemption Facility 22	IDR 10,125,000,000
Income Tax Article 25	
for the period April 2021-June 2021	IDR 33,845,590,764
Total Tax Credit	IDR 47,985,403,764
Potential Income Tax Overpayment	
for the 2021 Fiscal Year	(IDR 20,900,739,784)
Article 25 Income Tax Installment starting July 2021	IDR Nil

However, the tax office did not approve the proposed deduction; thus, the company still has to pay in installments of Rp 11,281,863,588 - based on the 2020 Annual Tax Return. As a result, the company 2021 will certainly experience an Overpayment of Corporate Income Tax, resulting in tax audits and cashflows that cannot be used until the tax audit is complete.

CONCLUSION

Based on the results of the research that has been presented in the previous chapter on PT TEC, the conclusion that can be drawn is that the impact due to the exemption of import income tax 22 will result in very large installments of Article 25 income tax for the following year. Besides, it turns out that if the company's business circulation in the next tax year experiences a decrease in business, the company will experience an overpayment of corporate income tax. However, the application for Article 25 Income Tax reduction has been made based on the provisions of KEP 537/PJ/2000 concerning the Calculation of the Amount of Tax Installments in the Current Tax Year in certain cases. Moreover, the results show that the existence of an Article 25 income tax installment obligation is burdensome for taxpayers if the condition of the taxpayer experiences a decrease in business circulation. It must also be understood that the business condition of a company is not constant, sometimes, it can increase, and it can also experience a decline.

Moreover, when the position of a decrease in business circulation and the effort to submit an article 25 income tax reduction cannot be accepted by the tax authorities, the taxpayer will certainly experience an overpayment of corporate income tax, and the consequence is a tax audit following article 17B paragraph 1 of the Republic of Indonesia Law No. 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law of the Republic of Indonesia No. 7 of 2021.

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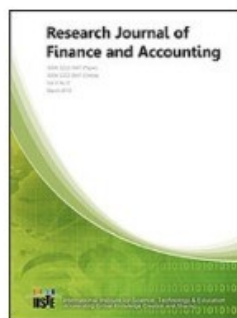
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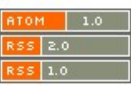
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