

ABSTRACT

Arik Samsul Arifin, Procedures for Collection of Value Added Taxes and Tax Reporting by the Expenditure Treasurer at the Department of Public Works for Water Resources of East Java Province under the guidance of Muhammad Asim Asy'ari, S.E., M, Ak. CFrA.

This writing aims to determine the procedure for collecting value added tax and tax reporting by the expenditure treasurer at the Department of Public Works for Water Resources, East Java Province. Furthermore, the type of data researcher used is descriptive qualitative data, namely data taken through interviews and documentation.

Based on this researcher, it can be concluded that the Department of Public Works for Water Resources of East Java Province has carried out the obligation to tax value added tax (PPN) in accordance with the applicable regulatory procedures, but there are still delays in reporting value added tax (PPN) and the occurrence of tax calculation errors so overpayment of taxes.

Keywords: *Value Added Tax, Expenditure Treasurer.*

ABSTRAK

Arik Samsul Arifin, Prosedur Pemungutan Pajak Pertambahan Nilai Dan Pelaporan Pajak Oleh Bendahara Pengeluaran Pada Dinas PU Sumber Daya Air Provinsi Jawa Timur dibawah bimbingan Muhammad Asim Asy'ari, S.E., M, Ak. CFA.

Penulisan ini bertujuan untuk mengetahui prosedur pemungutan pajak pertambahan nilai dan pelaporan pajak oleh bendahara pengeluaran pada Dinas PU Sumber Daya Air Provinsi Jawa Timur. Selanjutnya, jenis peneliti data yang digunakan adalah data deskriptif kualitatif yaitu data yang diambil melalui wawancara dan dokumentasi.

Berdasarkan peneliti ini, dapat disimpulkan bahwa Dinas PU Sumber Daya Air Provinsi Jawa Timur telah melaksanakan kewajiban perpajakan pajak pertambahan nilai (PPN) sesuai dengan prosedur ketentuan yang berlaku, namun masih ada keterlambatan pelaporan pajak pertambahan nilai (PPN) dan serta terjadinya kesalahan penghitungan pajak sehingga kelebihan bayar pajak.

Kata Kunci: Pajak Pertambahan Nilai, Bendahara Pengeluaran.