

# **ANALYSIS OF THE RESTITUTION OF VALUE ADDED TAX (VAT) SURPLUS PAYMENT IN 2017 IN PT.XXX**

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## **ABSTRACT**

The objective of the study was to determine the calculation of PT.XXX value added surplus payment. The method used in this research was the descriptive qualitative analysis to reveal events or facts, circumstances, phenomena, variables and circumstances that occurred when the research took place by presenting what actually happened by interpreting and describing the data concerned with the situation that was happening, attitudes and views that occurred in the society, the contradiction between two or more conditions, the relationship between variables that arise, differences between the facts that existed and their effects on a condition, and so on. The results of this study indicated that the restitution of PT.XXX did the restitution calculation correctly based on article 9 paragraph 4 of the VAT Act.

**Keywords: Tax, VAT Refund, VAT Calculation**

