

ANALYSIS OF THE DETERMINATION OF 2018 VAT SPT IN ORDER TO FULFIL TAXATION OBLIGATIONS

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ABSTRACT

The objective of the study was to analyze the correction for the VAT SPT in the Period of 2018 in order to fulfil the tax obligations at PT.DM Bandar Lampung. The method used in this research was a qualitative descriptive method with a case study approach. The results of this study indicated that the calculation of the VAT Period SPT at PT.DM Bandar Lampung stated that there were several input invoices that were apparently not yet reported by the taxable entrepreneurs (PKP) who served the PT.DM Bandar Lampung VAT Period SPT process.

Keywords: Tax VAT for VAT Period, Correction for VAT for VAT Period

