



Pelatihan Ketentuan Nilai Lain sebagai Dasar Pengenaan Pajak dan Besaran Tertentu Pajak Pertambahan Nilai

Training on Provision of Other Value as The Tax Base and Certain Amount of Value Added Tax

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Abstract. The 12% Value Added Tax increase came into effect in 2025. To cancel the rise in the Value Added Tax rate from 11% to 12%, the government finally took the method of not issuing a new Law, but with the new Value Added Tax calculation mechanism while still increasing the rate to 12 percent. Training on provision of other value as the tax base and certain amount of value added tax was a community service program conducted. It aimed to enhance the knowledge and understanding of new regulation in value added tax as lots of taxpayers are still confused with the implementation of the new regulations. The method used in this community service is online webinars using four stages to implement the community service event. The results of this project are expected to give benefits for taxpayer in understanding the new regulations. The findings confirmed that Community service activities can be said to be successful with the increase in knowledge and understanding of taxpayers regarding the new regulation in value added tax. Further socialization or face-to-face tax training is needed to provide assistance to taxpayers in implementing value added tax reporting correctly, completely, and on time.

Abstrak

Kenaikan Pajak Pertambahan Nilai menjadi 12% mulai berlaku pada tahun 2025. Untuk membatalkan kenaikan tarif tersebut, pemerintah akhirnya menempuh cara tidak menerbitkan Peraturan Pemerintah Pengganti Undang-Undang, tetapi dengan mekanisme penghitungan Pajak Pertambahan Nilai yang baru dengan tetap menaikkan tarif menjadi 12 persen. Pelatihan tentang penggunaan nilai lain sebagai dasar pengenaan pajak dan jumlah tertentu Pajak Pertambahan Nilai merupakan kegiatan pengabdian kepada masyarakat yang diselenggarakan dengan tujuan untuk meningkatkan pengetahuan dan pemahaman tentang peraturan baru di bidang pajak pertambahan nilai karena masih banyak wajib pajak yang bingung dengan penerapan peraturan baru tersebut. Metode yang digunakan dalam pengabdian kepada masyarakat ini adalah webinar daring dengan empat tahapan pelaksanaan kegiatan pengabdian kepada masyarakat. Kegiatan ini diharapkan dapat berguna bagi wajib pajak dalam memahami peraturan baru tersebut. Hasil kegiatan menunjukkan bahwa pengabdian kepada masyarakat dapat dikatakan berhasil dengan adanya peningkatan pengetahuan dan pemahaman wajib pajak terhadap peraturan baru di bidang pajak pertambahan nilai. Perlu adanya sosialisasi atau pelatihan perpajakan secara langsung untuk memberikan pendampingan kepada wajib pajak dalam melaksanakan pelaporan pajak pertambahan nilai dengan benar, lengkap, dan tepat waktu.

Kata Kunci: Besaran Tertentu, Dasar Pengenaan Pajak, Dasar Pengenaan Pajak Nilai Lain, Pajak Pertambahan Nilai, Tarif.

1. INTRODUCTION

Value Added Tax was first presented by Carl Friedrich von Siemens, a German industrialist and government expert in 1919. Ironically, it was the French government that first

implemented VAT in its taxation system in 1954, while Germany only implemented it in early 1968. Vietnam, as a country in Asia, first implemented Value Added Tax in 1993. Then followed by other countries such as Korea in 1977, China in 1984, and Indonesia only adopted Value Added Tax on April 1, 1985, as the replacement of the Sales Tax that had been in effect in Indonesia since 1951. Finally, other Asian countries followed, namely India in 1986 and the Philippines in 1988 (Nataherwin; Dewi, 2023).

Law Number 42 of 2009 about the third amendment to Law Number 8 of 1983 addressing value added tax on products and services and sales tax on luxury items, in general elucidation of Law Number 42 of 2009, Value Added Tax is defined as a tax placed on the consumption of Taxable Goods within the Customs Area that is levied in stages in each production and distribution channel (President of The Republic of Indonesia, 2009). Value Added Tax is a tax that can be transferred to others, so that everyone can be subject to Value Added Tax. In addition, almost all of the necessities of life for the Indonesian people are products that are subject to Value Added Tax (Soeparno, Koes; Andayani, Ayu; Pratiwi, 2022). The imposition of Value Added Tax is greatly influenced by the development of business transactions and consumption patterns of the community which are the objects of Value Added Tax. The very dynamic economic developments at the national, regional, and international levels continue to create new types and patterns of business transactions. For example, in the service sector, many new service transactions or modifications of previous transactions arise whose imposition of Value Added Tax has not been regulated in the Value Added Tax Law.

In the Indonesian taxation system, Value Added Tax collection is generally delegated to taxpayers who have been approved as Taxable Entrepreneurs. Taxpayers must be approved as Taxable Entrepreneurs if they have a gross turnover exceeding IDR 4,800,000,000. However, taxpayers who have a turnover below the threshold can submit a voluntary application (Minister of Finance, 2023). Some common reasons why small business taxpayers ask to be approved as Taxable Entrepreneurs include when they become partners of the state treasurer, participating in tenders and at the request of the transaction counterparty (Yuniawaty, Yenny; Gabriella, 2025).

Taxpayers who have been approved as taxable entrepreneurs are required to issue tax invoices for each delivery of taxable goods and/or taxable services using the correct tax invoice transaction code because if the tax invoice transaction code is wrong, it can result in tax sanctions. Tax sanctions for errors in the tax invoice transaction code are subject to a penalty of one percent of the taxable base, this is stated in Article 14 paragraph 4 of the Law on General Provisions for tax procedures which is last regulated in (President of The Republic of

Indonesia, 2021) and more serious impacts will be experienced by buyers or recipients of tax invoices where the tax invoice received is considered incomplete so that it cannot be credited.

The use of tax invoice transaction codes before 2025 is generally not problematic because the rules used have been in effect for a long time and taxpayers are already well aware of them. However, there was an extraordinary event that resulted in a change in the use of tax invoice transaction codes starting in 2025 and most taxpayers until this study was compiled, many were still not well educated. The event is regarding the implementation of a value added tax rate of 12 percent in accordance with the provisions of Article 7 Paragraph 2 (President of The Republic of Indonesia, 2021).

When it was going to be implemented according to the provisions of this law, there was a controversy where many people protested or objected because it was considered inappropriate when the economic conditions of the community were unstable. According to Law of the Republic of Indonesia Number 7 of 2021 about the Harmonisation of Tax Regulations, the value-added tax rate will be raised to 12 percent. Article 7 Paragraph 1 said that the value added tax rate of 11 percent will come into force on April 1, 2022, and the value added tax of 12 percent will come into effect no later than January 1, 2022 (President of The Republic of Indonesia, 2021).

The policy of raising the Value Added Tax rate is one of the government's measures to boost state revenue through the tax system. According to Minister of Finance Sri Mulyani Indrawati, the global average value added tax is 15% (percent), including Organisation for Economic Cooperation and Development (OECD) countries and others. Indonesia's value added tax is 11% (percent) and will be 12% (percent) in 2025, which is still lower than the global average. This provides a chance to boost the tariff to meet the state's financial burden and strengthen the foundation of taxes, as tax is the greatest source of state revenue (Ashar, Muhammad; Azis, 2024).

As mentioned by OECD, Indonesia's tax ratio, which compares total tax revenue to Gross Domestic Product (GDP), is generally considered low, hovering around 10-12% in recent years. This figure is significantly below the average for developing countries and the Asia-Pacific region (OECD, 2024). Indonesia's tax ratio of 10.4 percent reflects the challenges in expanding the tax base and improving taxpayer compliance. The World Bank predicts that Indonesia's tax ratio would struggle to rise above 10% of GDP until 2027 (MUC Consulting, 2024). In a paper titled Funding Indonesia's Vision 2024, the Indonesia Economic Prospects, an international agency, projects that Indonesia's tax ratio will barely reach 10.2% in 2024, marginally increase to 10.4% in 2025, and maintain at 10.5% in 2026-2027 (Indonesia

Economic Prospects, 2024).

Several studies have shown that Value Added Tax has a significant effect on national income in Indonesia (Yani et al., 2024). Value Added Tax has a positive impact on national income. However, this study also highlights that the effect of Value Added Tax can vary depending on the economic sector being analyzed (Fauzi et al., 2023). Other studies have found that the effect of Value Added Tax on national income varies depending on the economic sector studied. This shows the complexity in the effect of Value Added Tax on different economic sectors (Majid & Sholikhah, 2023).

However, Sri Mulyani emphasized that even though the Value Added Tax rate was rose to 12 percent, Indonesia still has competitive taxes compared to other countries and will help Indonesian tax ratio. She described the 12 percent Value Added Tax as a moderate step, considering that some countries even set higher rates, such as Brazil at 17 percent and South Africa at 15 percent. Minister Sri Mulyani is optimistic that the 12 percent Value Added Tax policy, if it implemented carefully, it will not only support economic growth but also improve the national taxation system (Ikatan Konsultan Pajak Indonesia, 2024).

The standard Value Added Tax rate in Brazil is 17%, though it raises to 25% for specific goods or services. However, Brazil currently has tax reform. The reform includes two new major indirect value-added taxes to change four existing state and federal taxes beginning in 2026 and completed by 2033:

- CBS 8.8% (*Contribuição sobre Bens e Serviços*) is a federal consumption tax on goods and services.
- IBS 17.7% (*Imposto sobre Bens e Serviços*) is a state and municipal taxes on goods and services.
- The Federal IPI excise tax will be changed by a new Excise Selective Tax (Imposto Seletivo, IS), which will be paid on items and services deemed damaging to public health and the environment.

The total rate will be around 28%, with a combination of the CBS (8.8%) and IBS (17.7%) indirect taxes (Guerard, 2024).

Similarly, in South Africa, the standard rate of Value Added Tax will be reduced from 15% to 15.5% from May 1, 2025. This means that beginning May 1, 2025. The Minister of Finance announced the rise in the Value Added Tax rate during his budget speech on March 12, 2025. The standard rate of Value Added Tax will be reduced from 15% to 15.5% from May 1, 2025. This means that, from May 1, 2025, any taxable products or services supplied by

vendors, items imported, and certain services provided by non-residents to residents for non-taxable or private use (imported services) will be subject to a 15.5% Value Added Tax rate. The Minister of Finance also announced that the value-added tax rate will rise from 15.5% to 16% effective April 1, 2026 (South African Revenue Services, 2025).

Meanwhile, in Indonesia the plan to increase Value Added Tax by 12 percent has triggered various reactions, as well as demands to reconsider. To cancel the increase in the Value Added Tax rate from 11 percent to 12 percent, the government finally took the method of not issuing a Government Regulation in Lieu of Law, but with the Value Added Tax mechanism still increasing to 12 percent but the multiplier or tax base is not 100 percent of the selling price but only 11 per 12 so that the effective tax rate remains 11 percent where $11/12 \times 12$ percent is the same as 11 percent.

For luxury goods, it has indeed increased to 12 percent with a DPP of 100 percent. This change in the method of calculating VAT is regulated in the Regulation of the Minister of Finance Number 131, 2024 which was promulgated on December 31, 2024 with the consequence that the tax invoice transaction code for delivery to non-collectors changes from code 01 to 04. Of course, this change has the potential to cause errors because in Indonesian tax regulations, there are nine tax invoice transaction codes, from 01 until 10 (Ministry of Finance, 2024).

However, the 12% Value Added Tax rise came into effect on January 1, 2025. The 2025 VAT policy will be imposed on all Taxable Goods and Taxable Services that are classified as luxury goods. The 12% Value Added Tax policy is based on Law No. 7 of 2021 about Harmonisation of Tax Regulations (President of The Republic of Indonesia, 2021). Although it has already stated since 2021, but the 2025 Value Added Tax rate of 12% has caused confusion and concern among the public. However, this Value Added Tax change actually has a binding legal basis.

The change in the Value Added Tax value is governed by two rules: Article 5 paragraph 1 and Article 8 of the Value Added Tax Law Number 42 of 2009, and Minister of Finance Regulation No. 131 of 2024, which serves as the foundation for and regulates the implementation of the 12% Value Added Tax (Ministry of Finance, 2024). However, a lot of taxpayers are still confusing to calculate the new value added tax regulation and tax invoice because the calculation is very different with the previous regulation.

At the same time, the new value added tax regulation was released near the implementation of the regulation in January 2025 and also in the beginning of 2025, it was new Coretax program implementation for all taxpayers. All of those new conditions made most

taxpayers very confused to overcome the new value added tax calculation, value added tax return reporting and new Coretax program at the same time. The socialization of the new value added tax regulations are so limited because tax regulation was released near the implementation, so there are not enough time for most of tax offices to set and give socializations to all taxpayers.

The objective of the community service activity in the form of a seminar on Tax Provisions of other value as the tax base and certain amount of value added tax in accordance with Ministry of Finance Regulation No. 131 of 2024 and Ministry of Finance Regulation No. 11 of 2025 is to help taxpayers understand the new regulations on value added tax, calculation of value added tax using new other taxbase and certain amount method and procedures in creating tax invoice using new value added tax regulations and various value added tax problems faced by taxpayers in practice. At the same time, it will support the value added tax revenue that receive by the Directorate General of Taxes and in the East Java I Regional Office of Directorate General of Taxes in particular.

2. METHOD

Community service in the form of a taxation webinar with the theme of training on provision of other value as the tax base and certain amount of value added tax in accordance with Ministry of Finance Regulation No. 131 of 2024 and its implementing regulations, namely Ministry of Finance Regulation No. 11 of 2025 and Directorate General of Taxes Regulation No 1 of 2025, is a form of tax socialization that can help improve tax knowledge and understanding of taxpayers in new regulation of other tax base and certain amount in value added tax. This Community Service activity was conducted by the Directorate General of Taxes, East Java I Regional Tax Office together with the Faculty of Vocational Studies, Airlangga University. This community service activity was carried out on Saturday, April 26, 2024 from 09.00 to 12.00 WIB online using zoom media.

The method used in this community service is online lectures through webinars. The preparation stages carried out to implement this program include: 1. Designing the content of activities and webinar materials. 2. Making webinar modules. 3. Making pre-tests & post-tests by the committee. Analysis of the pre-test and post-test data is processed and presented descriptively. The implementation of this community service began with a pre-test, then followed by a session of providing material by the resource person and a question and answer session then ended with an evaluation of the activity through a post-test to the participants, processing the results of the answers from the pre-test & post-test and related to the

implementation of the webinar. The method can be seen in Figure 1. Participants in this community service activity reached 115 participants from various regions in Indonesia with a dominance of participants from East Java.

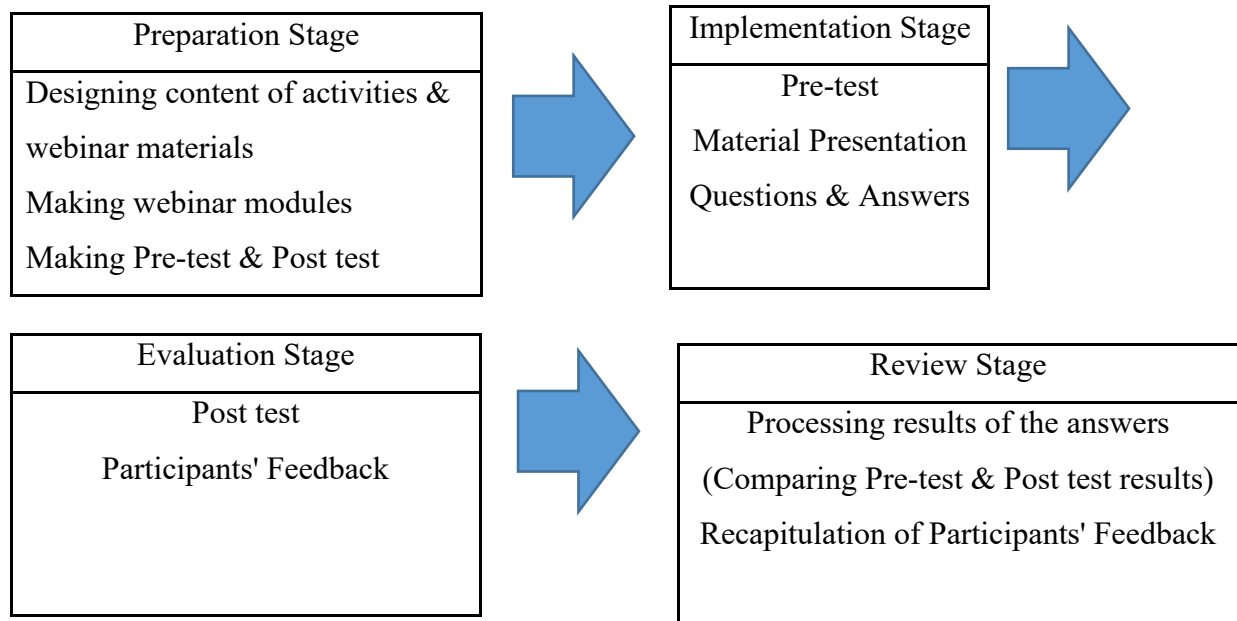


Figure 1. Method Used in Community Services

Source: Author (2025)

Explanation of the method used in community services as follows:

- **Preparation Stage.** The preparation stage was conducted to prepare materials that needed during the webinar including:
 - a. Designing content of activities during the webinar by preparing webinar time sheet & list of the resources of webinar materials.
 - b. Making webinar power point from the new value added tax regulations.
 - c. Making Pre-test & Post test questions in the form of online questionnaire.
- **Implementation Stage.** The implementation stage was conducted during the webinar including:
 - a. Pre-test. Online questionnaire was distributed among the participant to understand the participant knowledge about new value added tax regulations before the beginning of the webinar.
 - b. Material Presentation. The webinar power point was presented to the participants.
 - c. Questions & Answers. After the presentation, there was questions & answers

session from the participants. Questions were ranged from the webinar power point and also practical questions and difficulties that have been faced by participants in the implementation of new value added tax regulations.

- Evaluation Stage. The evaluation stage was conducted after the questions & answers session ended including:
 - a. Post test. Online questionnaire was distributed again among the participant to understand the participant knowledge about new value added tax regulations after the beginning of the webinar.
 - b. Participants' Feedback. Online questionnaire was also distributed among the participant to get the participants' feedback about the webinar and the topics that bring interest to the participants for future webinars.
- Review Stage. The review stage was conducted after the webinar ended including:
 - a. Processing results of the answers by comparing Pre-test & Post test results of the participants.
 - b. Recapitulation of Participants' Feedback about the webinar to know weaknesses and strengths of the webinar.

3. RESULT AND DISCUSSION

In the Indonesian context, national income is not only influenced by internal factors, but also by external factors, including tax policies, such as Value Added Tax (Rustian, Nadhiya Rahma; Kusumastuti, 2023). Value Added Tax has become an important means in fiscal policy to support economic growth and increase national income. However, further research is needed to understand in depth how Value Added Tax affects various economic sectors and how the context influences the global economic impact of Value Added Tax on national income (Sulistiyowatie, Syska Lady; Amelia, 2020).

The increase in VAT rates can have various impacts, especially on people's purchasing power (Ayu, Yovia Putri Sekar; Badafa, 2024). Consumers with low incomes are likely to feel a greater impact because people tend to spend most of their income on basic needs. This can cause people to postpone or reduce purchases of non-essential goods and services, which ultimately has the potential to hamper economic growth (Kurnaini & Rahmawati, 2024).

Meanwhile, in Indonesia the plan to increase Value Added Tax by 12 percent has triggered various reactions, as well as demands to reconsider. To cancel the rise in the Value Added Tax rate from 11 percent to 12 percent, the government finally took the method of not

issuing a new law as replacement of the previous one, but with the Value Added Tax mechanism still increasing to 12 percent but the multiplier or tax base is not 100 percent of the selling price but only 11 per 12 so that the effective tax rate remains 11 percent where $11/12 \times 12$ percent is the same as 11 percent (Ministry of Finance, 2024).

A lot of taxpayers are still confusing to calculate the new value added tax regulation and tax invoice because the calculation is very different and more complex than the previous regulation. At the same time, the new value added tax regulation was released near the implementation of the regulation in January 2025 and also in the beginning of 2025, it was new Coretax program implementation for all taxpayers. All of those new conditions made most taxpayers very confused to overcome the new value added tax calculation, value added tax return reporting and new Coretax program at the same time. The socialization of the new value added tax regulations are so limited because tax regulation was released near the implementation, so there are not enough time for most of tax offices to set and give socializations to all taxpayers.

This Community service was conducted to help taxpayers through a taxation webinar. The theme was training on provision of other value as the tax base and certain amount of Value Added Tax in accordance with Ministry of Finance Regulation No. 131 of 2024 and its implementing regulations, namely Ministry of Finance Regulation No. 11 of 2025 about Provision on Other Tax Base as Basis for Tax Imposition and Certain Amount of Value Added Tax (Minister of Finance, 2025) and Directorate General of Taxes Regulation No 1 of 2025 about Technical Guideline for Creating Tax Invoice in The Framework of Implementing The Regulation of The Ministry of Finance Regulation No 131 of 2024 (Directorate General of Taxes, 2025), is a form of tax socialization that can help improve tax knowledge and understanding of taxpayers in new regulation of other tax base and certain amount in Value Added Tax.

This Community Service activity was conducted by the Directorate General of Taxes, East Java I Regional Tax Office together with the Faculty of Vocational Studies, Airlangga University. This community service activity was carried out on Saturday, April 26, 2024 from 09.00 to 12.00 WIB online using zoom media. This Community Service activity has been carried out according to the planned stages from preparation until review stage. It began with a pre-test and ended with a post-test to participants to see the increase in participants' knowledge after being given material through a webinar session.

Then after the pre-test, the presentation was carried out through the delivery of power point slides by two speakers, namely one person from the Directorate General of Taxes and

one lecturer and moderated by one moderator via zoom meeting media as shown in some figures below including about Other Tax Base and Certain Amount Concept in Value Added Tax in Figure 2, Other Tax Base Objects in Value Added Tax in Figure 3, and Certain Amount Tax Objects of Value Added Tax in Figure 4. In Figure 5 there was Examples of Value Added Tax Calculation. Three operators from students also helped in implementing this community service activity. After the power point slides was delivered, the activity continued with a question and answer and evaluation session.

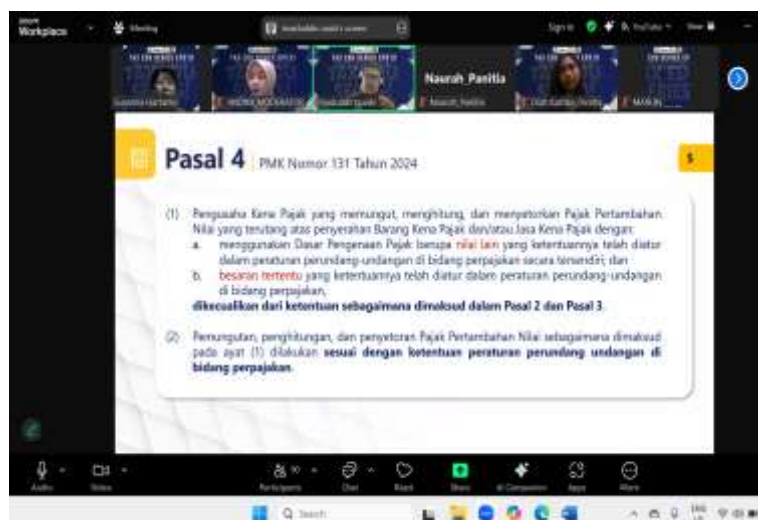


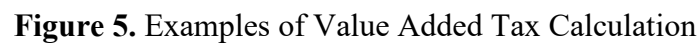
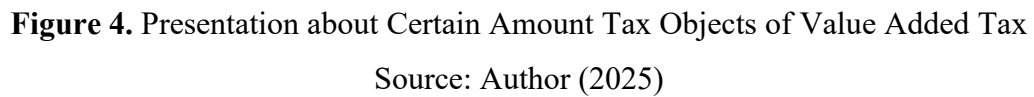
Figure 2. Presentation about Other Tax Base and Certain Amount Concept in Value Added Tax

Source: Author (2025)

Objek	PMK Lama		PMK Baru	
	DPP Nilai Lain	Beban PPN	DPP Nilai Lain	Beban PPN
Penyerahan BOP dan barang lain yang sejenis atau sebaliknya dari atau penyerahan BOP antarkelompok	Harga pokok - penjualan atau harga pembelian	12%	0% (kecuali dimunculkan sejak tanggal 1 Januari 2021, yaitu sejak berlakunya PMK 40/2024, atasannya, NPPW terapan sesuai dengan lampiran pengungkapan Wajib Pajak sehingga tidak ada lagi NPPW pada transaksi)	0%
Penyerahan BOP melalui pedagang perantara	Harga yang dibayarkan antara pedagang perantara dengan pembeli	12%	$(11/10) \times$ harga yang dibayarkan antara pedagang perantara dengan pembeli	11%
Penyerahan BOP melalui jasa barang	Harga barang	12%	$(11/10) \times$ harga barang	11%
Pembelian cuma-cuma BOP barang atau jasa yang menurut aturan tertentu tidak akan diperjualbelikan	(Besaran tidak)	0%	$(11/10) \times$ harga pasar wajar	11%

Figure 3. Presentation about Other Tax Base Objects in Value Added Tax

Source: Author (2025)



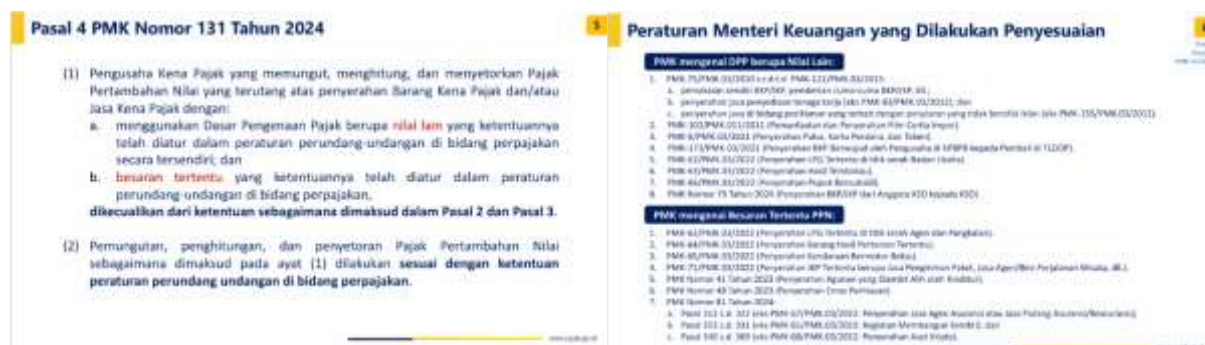


Figure 6. Powerpoint webinar module

Source: Author (2025)

The pre-test and post-test questions were conducted online using Google Form. The form of questions used was multiple choice questions. Several pre-test and post-test questions are shown in Table 1. The results of the participants' pre-test and post-test were analyzed descriptively and displayed in Figure 7. The post-test results showed that there was an increase in correct answers in the post-test results by an average of 10%-20% compared to the participants' pre-test results. This shows that there was an increase in participants' knowledge and understanding after being given material through webinar activities.

Table 1. Pre-Test dan Post Test for Participants

Number	Case	Correct Answer Percentage (%)	
		Pre-test	Post test
1	New regulations in Value Added Tax	60	70
2	New Value Added Tax rate	50	65
3	Procedure of other tax base calculation	45	65
4	Procedure of certain amount calculation	30	50
5	Procedure of Value Added Tax code	60	70
6	Procedure of filing tax invoice	50	65
7	Procedure of filing tax invoice with down payment	30	45
8	Procedure of filing Value Added Tax return	20	35
9	Deadline of Value Added Tax payment	65	75
10	Deadline of Value Added Tax return	70	80

Source: Author (2025)

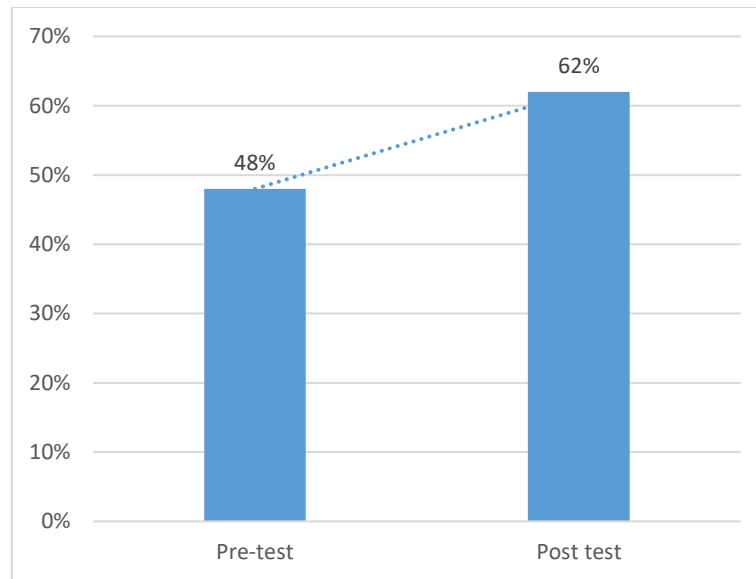


Figure 7. Pre-test and Post-test Results of Participants

Source: Author (2025)

Overall, this event can be said to be successful with the increase in knowledge and understanding of taxpayers regarding the calculation and reporting of tax return of new regulation in value added tax. The target was met with the results of the pre-test and post-test carried out by taxpayers as participants at the beginning and end of the event which experienced an increase in correct answers.

The results of the feedback and evaluation of the webinar from the participants also showed that the taxpayers were happy to gain knowledge and understanding related to the latest taxation for new regulation in value added tax and wanted the activity to be held again, especially if it was face-to-face and with a longer time so that participants could consult regarding the implementation of new regulation in value added tax (such as procedures for calculating new other tax base in value added tax and generating of tax invoice and reporting of monthly value added tax return) and tax problems faced by taxpayers (such as the generating of tax invoice and reporting of monthly value added tax return in coretax).

4. CONCLUSION AND SUGGESTIONS

Community service activities in the form of taxation webinar with the theme of new regulations in value added tax for taxpayers including Ministry of Finance Regulation No. 131 of 2024 and its implementing regulations, namely Ministry of Finance Regulation No. 11 of 2025 and Directorate General of Taxes Regulation No 1 of 2025 as a form of value added tax socialization can help improve tax knowledge and understanding of taxpayers. The increase in

knowledge of taxpayers is shown through an increase in correct answers in the participants' post-test results by an average of 10%-20% compared to the correct answers in the participants' pre-test results.

After attending this training, taxpayers are expected to be able to implement new value added tax regulations for taxable entrepreneurs, in terms of calculation, payment, and reporting of taxes correctly, completely, and on time. Even, taxpayers which are non-taxable entrepreneurs must understand also about this new value added tax regulations, to check tax invoices that received from suppliers or report the invalid tax invoices. The limitation of this community service activity is that this activity is carried out online and the time is more limited to provide a deep understanding of taxation for new value added tax regulations. Therefore, face-to-face tax training is needed to provide assistance to taxpayers in implementing value added tax reporting correctly, completely, and on time.

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