

ABSTRAK

AINUN MARDIYA, TAHUN 2022, Evaluasi Proses Restitusi Pajak Pertambahan Nilai (PPN) Atas Jasa Kontruksi Pada Konsultan Pajak.Karya Tulis Ilmiah (KTI), Program Studi Perpajakan, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar.Dibimbing oleh Pembimbing 1 Rustan dan Pembimbing 2 Andi Arifwangsa Adiningrat.

Tujuan penelitian ini adalah untuk mengevaluasi Proses Restitusi Pajak Pertambahan Nilai (PPN) atas Jasa Kontruksi Pada Kantor Konsultan Pajak di Makassar. Penelitian ini di lakukan Di Kantor Konsultan Pajak Massaniga & Rekan dengan sampel menggunakan data klean kantor yang merupakan Wajib Pajak atas jasa pelaksanaan kontruksi. Teknik dalam penelitian ini menggunakan teknik kualitatif terapan. Data penelitian diperoleh penulis melalui penelitian lapangan baik dengan cara observasi maupun wawancara serta didukung dengan perolehan dokumen dari tempat penelitian. Hasil penelitian menunjukkan bahwa Evaluasi Proses Restitusi Pajak Pertambahan Nilai atas Jasa Kontruksi ada Kantor Konsultan Pajak Massaniga & Rekan terlaksana, berjalan dengan baik dan sistematis.

Kata Kunci: Pajak Pertambahan Nilai, Restitusi, Jasa Kontruksi, Konsultan Pajak



ABSTRACT

Ainun Mardiya, 2022, the evaluation of the value of tax value of the (value) for the construction of the tax consultant. Karya Tulis Ilmiah (KTI), Taxation Studies Program, Faculty of Economics and Business Muhammadiyah Makassar University. Guided by the guidance of 1 Rustan and the guidance of 2 Andi Arifwangsa Adiningrat.

The value of tax value of the tax payment of tax payments by the Company's contact, the taxpayer not only has the right to pay taxes but also have the right to revisit tax payments that have been experiencing excess. The purpose of this study is to know and evaluate the value of the value of tax value (VAT) on construction services at the Tax Consultant Office in Makassar. This study was done at the Office of the Massaniang & Cost column for the sample using the Klean Office data which is a taxpayer for construction activities. Techniques in this study using applied qualitative techniques. The research data obtained the author through field research both by observation and interview and supported by the acquisition of documents from the research place. The results showed that evaluation of the value-added tax rebition for the construction of existing existing Office of the Massaniang & PE-companion tax consultant, successfully effectively.

Keywords: Value-Added Tax (VAT), Restitution, Construction Service.

