

**ANALYSIS OF THE IMPLEMENTATION OF ELECTRONIC TAX  
INVOICES IN REPORTING VALUE ADDED TAX  
PT. KAYABA INDONESIA**

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**ABSTRACT**

*e-Invoice is an electronic tax invoice created by the Directorate General of Taxes as an effort to reduce the number of cases of issuing fictitious tax invoices. The implementation of the e-Invoice application was carried out in stages starting July 1, 2014, July 1 2015, and July 1, 2016. This study was conducted to analyze the application of the e-Invoice system in reporting the Periodic Value Added Tax Return at PT. Indonesian Kayaba. The research method used is a qualitative research method with a case study approach. The results showed that PT. Kayaba Indonesia has implemented the e-Invoice application since July 1, 2016. The application of the e-Invoice system PT. Kayaba Indonesia has been running in accordance with the regulations set by the Directorate General of Taxes. PT. Kayaba Indonesia has also never been late in reporting the Periodic Value Added Tax Return, although some corrections have been found for several tax periods. In addition, the obstacles that occur when implementing e-Invoice are the dependence of the e-Invoice system with the internet network and the amount of memory when backing up data.*

**Key Words:** *e-Invoice, Tax Invoice, Value Added Tax, SPT Periode VAT, Fictitious Tax Invoices.*

# **ANALISIS SISTEM PENERAPAN E-FAKTUR DALAM PELAPORAN SPT MASA PPN PADA PT. KAYABA INDONESIA**

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## **ABSTRAK**

e-Faktur adalah faktur pajak elektronik yang dibuat oleh Direktorat Jenderal Pajak sebagai upaya dalam menekan angka kasus penerbitan faktur pajak fiktif. Penerapan aplikasi e-Faktur dilaksanakan secara bertahap mulai 1 Juli 2014, 1 Juli 2015, dan 1 Juli 2016. Penelitian ini dilakukan untuk menganalisis penerapan sistem e-Faktur dalam pelaporan SPT Masa PPN pada PT. Kayaba Indonesia. Metode penelitian yang digunakan ialah metode penelitian kualitatif dengan pendekatan studi kasus. Hasil penelitian menunjukkan bahwa PT. Kayaba Indonesia telah menerapkan aplikasi e-Faktur sejak 1 Juli 2016. Penerapan sistem e-Faktur PT. Kayaba Indonesia sudah berjalan sesuai dengan peraturan yang ditetapkan oleh Direktorat Jenderal Pajak. PT. Kayaba Indonesia juga tidak pernah terlambat dalam melaporkan SPT Masa PPN meskipun masih ditemukan adanya pembetulan pada beberapa masa pajak. Selain itu, hambatan-hambatan yang terjadi saat menerapkan e-Faktur ialah ketergantungan sistem e-Faktur dengan jaringan internet dan besarnya memori saat melakukan *back-up* data.

**Kata Kunci:** e-Faktur, faktur pajak, PPN, SPT Masa PPN, faktur pajak fiktif.