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An Analysis of VAT Remittance Efficiency through Tax Compensation Mechanisms on Government-Borne Property VAT Incentives: Evidence from PT X (2021–2025)

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Abstract
This study aims to analyze the efficiency of Value Added Tax (VAT) remittance through the utilization of tax compensation on Government-Borne Property VAT incentives at PT X during the 2021–2025 fiscal years. The study employs a qualitative method with a descriptive-analytical approach using secondary data, including VAT returns, tax invoices, and relevant tax regulations. The findings indicate that the implementation of the Government-Borne VAT incentive results in zero-rated output VAT, while input VAT remains creditable, leading to VAT overpayments in certain periods. These overpayments are utilized through a carry-forward compensation mechanism to subsequent tax periods, which contributes to improving VAT remittance efficiency, particularly when the company returns to an underpayment position after the incentive period ends. However, challenges remain, including regulatory uncertainty and administrative errors. Therefore, tax compensation functions not only as an administrative mechanism but also as a strategic instrument in managing the company's VAT obligations.
Keywords: *Value Added Tax (VAT), Government-Borne VAT Incentives, Tax Compensation Mechanism, Tax Efficiency*

1. Introduction

The COVID-19 pandemic in Indonesia prompted the government to implement large-scale social restrictions, such as Large-Scale Social Restrictions (PSBB) and Community Activity Restrictions (PPKM), to mitigate the spread of the virus. These policies had significant impacts on economic activities and purchasing power, ultimately leading to an economic contraction and Indonesia's entry into a recession in 2020 (Mawar et al., 2021; Aida, 2020). In such circumstances, government intervention through fiscal policy becomes essential to maintain economic stability. As argued by John Maynard Keynes (1936), market mechanisms alone are insufficient to restore economic conditions during a recession without government intervention.

One form of such intervention is the provision of tax incentives as part of fiscal policy instruments to support economic recovery (Salman Latief, 2020). Fiscal policy itself refers to the adjustment of government revenues and expenditures to achieve economic stability (Sudirman, 2014). In this context, the property sector is considered a strategic sector due to its significant contribution to Gross Domestic Product (GDP) and employment absorption (Fiscal Policy Agency, Ministry of Finance, 2021).

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To support the recovery of this sector, the government introduced the Government-Borne Value Added Tax (VAT DTP) incentive on property transactions. This policy aims to increase purchasing power by reducing the tax burden borne by consumers, thereby stimulating demand in the property market during economic downturns. The impact of the pandemic on the property sector was substantial, with a significant decline in activity observed during the early phase of social restrictions (Muzakir, 2020).

From the business perspective, the VAT DTP incentive provides benefits in terms of enhancing product competitiveness without reducing selling prices, as well as improving efficiency in managing VAT obligations. Under this scheme, output VAT is not collected, while input VAT remains creditable, potentially resulting in VAT overpayments that can be utilized through a compensation mechanism. This condition supports corporate liquidity and enables better cash flow optimization.

However, despite its benefits, the implementation of the VAT DTP incentive also presents challenges, particularly related to regulatory complexity, administrative accuracy, and compliance in tax reporting. Inconsistencies in recording and reporting may lead to discrepancies in tax calculations and potential administrative disputes. Therefore, a comprehensive understanding and proper tax management are required to ensure the optimal utilization of the incentive.

2. Literature Review

Value Added Tax (VAT)

Value Added Tax (VAT) was introduced as a replacement for the former Sales Tax system, which was considered no longer effective in increasing state revenue, promoting exports, and ensuring equitable tax burden distribution (Mardiasmo, 2024). VAT is a consumption-based tax imposed on goods and services within the domestic customs area and is regulated under Law No. 7 of 2021 as an amendment to previous VAT regulations. The tax is applied incrementally at each stage of production and distribution, from producers to final consumers.

a) **Legal Basis and Scope of VAT**

The primary legal framework governing VAT and Luxury Goods Sales Tax is derived from Law No. 8 of 1983 and its subsequent amendments, most recently updated through Law No. 7 of 2021. This regulation defines taxable goods (Barang Kena Pajak/BKP) and taxable services (Jasa Kena Pajak/JKP), as well as the procedures for tax collection, payment, and reporting. VAT is imposed on the supply of taxable goods and services, imports, exports, and the utilization of goods or services from outside the customs area.

b) **VAT Mechanism and Tax Base**

According to Waluyo (2023), the VAT mechanism is based on the credit method, where input VAT paid on purchases can be credited against output VAT collected on sales. The tax payable is determined by the difference between output VAT and input VAT within a tax period. If input VAT exceeds output VAT, the excess may be carried forward or refunded. The tax base (Dasar Pengenaan Pajak/DPP) includes selling price, service fees, import value, and export value, which serve as the basis for calculating VAT (Mardiasmo, 2023).

c) **VAT Rate and Tax Invoice**

Under Law No. 7 of 2021, the standard VAT rate is set at 11%, while exports of taxable goods are subject to a 0% rate. The government is also authorized to adjust the rate within a specified range. In practice, VAT collection must be supported by a tax invoice issued by a taxable entrepreneur (Pengusaha Kena Pajak/PKP) as legal proof of tax imposition (Mardiasmo, 2023).

d) **Input Tax Credit and Non-Creditable Input VAT**

Input VAT paid by taxable entrepreneurs can generally be credited against output VAT, provided it is related to business activities and supported by valid tax invoices. However, certain input VAT cannot be credited, such as those unrelated to business activities or lacking proper documentation. If output VAT exceeds input VAT, the difference must be remitted to the state. Conversely, if input VAT exceeds output VAT, the taxpayer is entitled to either compensation or a refund.

e) **Tax Compensation Mechanism**

The concept of VAT compensation is based on the excess of input VAT over output VAT within a tax period. According to Eko Hadi Siswanto and Deden Tarmidi, such excess can be carried forward to subsequent tax periods or claimed as a refund, in accordance with prevailing tax regulations. Tax compensation serves as a mechanism to offset future tax liabilities, thereby supporting more efficient tax management.

Tax Application

a) **Coretax Application**

In Indonesia’s tax system, human involvement remains significant in reporting, calculation, and supervision processes, which increases the risk of administrative errors and affects tax compliance. The implementation of Coretax represents a digital transformation aimed at reducing human error through an integrated and automated tax administration system. Coretax enables real-time compliance monitoring, improves data accuracy, and enhances operational efficiency through advanced data analytics. Furthermore, the system encourages businesses to adopt more adaptive tax planning strategies. However, its effectiveness depends on system reliability, regulatory quality, and user readiness (Purnamasari, 2024; Bassey et al., 2022; Usman Mustofa et al., 2025).

b) **SPT Delta Concept**

The implementation of Coretax introduces a fundamental shift in tax return correction through the adoption of the delta method. Unlike the replace method, which fully substitutes previous tax returns, the delta approach records only the differences between the original and corrected data. This method enhances transparency and accuracy in tax reporting. The delta concept applies not only to VAT returns but also to income tax (Article 21) and unified tax returns, as regulated under PER-11/PJ/2025. Despite its advantages, this approach requires a strong understanding from taxpayers, as it directly impacts correction procedures and potential administrative consequences.

c) **Tax Compensation in the Coretax Era**

Under Coretax, VAT overpayments are automatically carried forward to subsequent tax periods through an integrated system. This mechanism eliminates manual processes, improves administrative efficiency, and reduces errors in tax reporting. Additionally, real-time data availability allows taxpayers to monitor their tax positions and optimize tax planning strategies. Nevertheless, the effectiveness of this system depends on accurate reporting and data validity, as the entire process is system-driven.

Value Added Tax Incentives

Tax incentives, in general, refer to additional benefits provided to encourage certain behaviors or activities. In the context of taxation, however, tax incentives function as a fiscal policy instrument used by the government to promote specific economic objectives. These incentives may take various forms, such as tax exemptions, tax holidays, investment allowances, preferential tax rates, and deferrals of tax obligations.

Tax incentives are commonly utilized to support particular industries and stimulate economic activity. Conceptually, tax incentives can be assessed based on their ability to reduce the effective tax

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burden of a given project, by comparing tax liabilities with and without the application of such incentives. This approach enables an evaluation of the relative effectiveness of different incentive schemes in alleviating tax burdens.

In the Indonesian context, Article 16B of the VAT Law distinguishes two types of VAT facilities, namely VAT exemption (dibebaskan) and VAT not collected (tidak dipungut). Additionally, under the State Budget framework, VAT incentives may also take the form of Government-Borne VAT (VAT DTP). Under both the not collected and VAT DTP schemes, input VAT remains creditable, which provides advantages for taxpayers in managing their tax obligations.

Empirical findings by Ginting and Irawan (2022) indicate that tax incentives do not necessarily increase tax revenue directly. Instead, they function to reduce taxpayers' financial burden, thereby enhancing purchasing power and supporting economic activity, particularly during periods of economic downturn such as the COVID-19 pandemic.

3. Research Methods

This study was conducted at PT X using a qualitative research approach grounded in a post-positivist paradigm. This approach emphasizes the exploration of phenomena in natural settings, where the researcher acts as the primary instrument, and data analysis is conducted inductively to capture meaning rather than generalization (Sugiyono, 2023). The study aims to provide an in-depth understanding of the implementation of input VAT compensation derived from Government-Borne VAT (VAT DTP) incentives in the property sector. The research adopts a descriptive strategy, focusing on systematically describing the observed phenomena without examining causal relationships or testing hypotheses (Sugiyono, 2018). This approach enables a comprehensive and objective depiction of how VAT incentives are utilized in corporate tax practices, particularly in relation to VAT settlement efficiency.

Data were collected through multiple techniques to ensure validity and reliability. Primary data were obtained through in-depth interviews with key informants, specifically the company's top management, to gain detailed insights into tax practices. Secondary data were collected from relevant documents, including VAT returns, tax invoices, and internal financial records related to VAT calculations..

Data analysis was conducted using an interactive qualitative approach as proposed by Miles and Huberman (1984), which consists of three stages: data collection, data reduction, and data display. Data reduction involves selecting and simplifying relevant information, while data display presents the data in a structured narrative form to facilitate interpretation. This iterative process continues until data saturation is achieved, ensuring the reliability and depth of the findings.

4. Result and Discussion

Data Discriptive

This study was conducted at PT X to examine the implementation of Government-Borne Value Added Tax (VAT DTP) incentives in the calculation and reporting of VAT, as well as the utilization of input VAT compensation over a five-year tax period in accordance with prevailing tax regulations in Indonesia.

During the observation period, the company recorded total property sales of 692 housing units, consisting of transactions both with and without VAT DTP incentives. In addition, the company reported 1,223 purchases of project-related goods and one commercial property acquisition, all supported by creditable input tax invoices. These data provide an overview of the company's VAT activities and form the basis for analyzing the effectiveness of VAT compensation and tax incentive utilization.

The implementation of Government-Borne Value Added Tax (VAT DTP) incentives in the property sector varies across tax years, depending on the applicable regulations issued in each period. Throughout the 2021–2025 tax years, both VAT DTP and non-DTP VAT transactions were calculated and integrated with the input VAT obtained by the company.

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As a taxable entrepreneur (Pengusaha Kena Pajak/PKP), PT X is required to issue and administer tax invoices for all taxable transactions. These invoices are subsequently reported in the monthly VAT return in accordance with Article 15A of Law No. 7 of 2021, which stipulates that VAT payment and reporting must be completed no later than the end of the following month.

The details of output VAT and input VAT recorded by the company during the 2021–2025 period are presented in the following table.

Table. 1 VAT Reporting Details of PT X for the Period 2021–2025

Tax Period	VAT Payable / Overpayment	Tax Compensation	VAT Payable / Overpayment
January 2021	56.093.863	-	56.093.863
February 2021	768.146.955	-	768.146.955
March 2021	(16.422.918)	-	(16.422.918)
April 2021	(13.182.741)	(16.422.918)	(29.605.659)
Mei 2021	(12.823.146)	(29.605.659)	(42.428.805)
June 2021	(9.686.845)	(42.428.805)	(52.115.650)
July 2021	(6.239.148)	(52.115.650)	(58.354.798)
August 2021	(999.488)	(58.354.798)	(59.354.286)
September 2021	(10.172.752)	(59.354.286)	(69.527.038)
Oktober 2021	(45.852.861)	(69.527.038)	(115.379.899)
November 2021	(8.591.819)	(115.379.899)	(123.971.718)
December 2021	(57.254.797)	(123.971.718)	(181.227.023)
January 2022	(38.344.106)	(181.227.023)	(219.571.129)
February 2022	(16.016.286)	(219.571.129)	(235.587.415)
March 2022	142.926.718	(235.587.415)	(92.660.697)
April 2022	(9.735.933)	(92.660.697)	(102.396.630)
Mei 2022	(18.579.497)	(102.396.630)	(120.976.127)
June 2022	3.613.599	(120.976.127)	(117.362.528)
July 2022	(11.263.649)	(117.362.528)	(128.626.177)
August 2022	143.928.044	(128.626.177)	15.301.867
September 2022	670.252.104	-	670.252.104
Oktober 2022	1.618.240.101	-	1.618.240.101
November 2022	34.823.382	-	34.823.382
December 2022	(22.591.456)	-	(22.591.456)
January 2023	384.822.739	(22.591.456)	362.231.283
February 2023	376.382.426	-	376.382.426
March 2023	243.651.979	-	243.651.979
April 2023	484.344.742	-	484.344.742
Mei 2023	(5.544.482)	-	(5.544.482)
June 2023	1.240.052	(5.544.482)	(4.304.430)
July 2023	74.280.854	(4.304.430)	69.976.424
August 2023	461.108.132	-	461.108.132
Tax Period	**VAT Payable / Overpayment**	**Tax Compensation**	**VAT Payable / Overpayment**
September 2023	2.280.711.730	-	2.280.711.730
Oktober 2023	122.994.854	-	122.994.854

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November 2023	(157.723.522)	-	(157.723.522)
December 2023	(26.210.692)	(157.723.522)	(183.934.214)
January 2024	142.137.600	(183.934.214)	(41.796.614)
February 2024	(30.200.111)	(41.796.614)	(71.996.725)
March 2024	(1.831.113)	(71.996.725)	(73.827.838)
April 2024	(7.244.791)	(73.827.838)	(81.072.629)
Mei 2024	(6.896.322)	(81.072.629)	(87.968.951)
June 2024	(14.334.966)	(87.968.951)	(102.303.917)
July 2024	(18.817.683)	(102.303.917)	(121.121.600)
August 2024	92.101.494	(121.121.600)	(29.020.106)
September 2024	(1.405.774)	(29.020.106)	(30.425.880)
Oktober 2024	(13.815.494)	(30.425.880)	(44.241.374)
November 2024	(7.600.181)	(44.241.374)	(51.841.555)
December 2024	(11.945.338)	(51.841.555)	(63.786.893)
January 2025	(2.891.415)	(63.786.893)	(66.678.308)
February 2025	(12.875.646)	(66.678.308)	(79.553.954)
March 2025	5.851.370	(79.553.954)	(73.702.584)
April 2025	79.279.492	(73.702.584)	5.576.908
Mei 2025	17.554.662	-	17.554.662
June 2025	20.757.685	-	20.757.685
July 2025	(5.288.208)	-	(5.288.208)
August 2025	41.340.796	(5.288.208)	36.052.588
September 2025	10.659.365	-	10.659.365
Oktober 2025	(1.609.849)	-	(1.609.849)
November 2025	(3.059.441)	(1.609.849)	(4.669.290)
December 2025	47.916.912	(4.669.290)	43.247.622

The analysis of VAT reporting at PT X for the 2021–2025 tax period demonstrates that tax compensation significantly contributes to improving VAT payment efficiency. This effect is particularly evident in the August 2022 tax period, when the company no longer benefited from the Government-Borne VAT (VAT DTP) incentive following the expiration of the policy under Ministry of Finance Regulation No. 6 of 2022.

In this period, the company resumed collecting output VAT on property transactions, resulting in a nominal VAT payable of IDR 143,928,044. However, due to the utilization of accumulated VAT overpayments from previous periods amounting to IDR 128,626,177, the actual VAT payable was substantially reduced to IDR 15,301,867. This demonstrates how tax compensation effectively minimizes tax liabilities and enhances payment efficiency.

Discussion

The findings indicate that the utilization of tax compensation plays a significant role in reducing the amount of VAT payable in the current tax period. Through this mechanism, the company is not required to settle the full amount of VAT payable, but only the net balance after offsetting prior period overpayments. This practice contributes directly to improved efficiency in VAT payments, particularly in terms of cash flow management and tax liability optimization.

However, despite its effectiveness in enhancing VAT payment efficiency during the 2021–2025 period, the implementation of tax compensation is not without challenges. These constraints arise from administrative complexities, technical reporting issues, and the need to adapt to evolving tax regulations. Therefore, a more comprehensive analysis is necessary to further examine the

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challenges faced by the company in implementing tax compensation as a strategy to improve VAT payment efficiency.

5. Conclusion

This study concludes that the implementation of Government-Borne VAT (VAT DTP) incentives at PT X during the 2021–2025 period has been conducted in accordance with prevailing tax regulations. The company, as a taxable entrepreneur, consistently issued tax invoices and reported VAT in compliance with applicable rules.

The utilization of tax compensation arises from VAT overpayments generated under the VAT DTP scheme, where output VAT is not collected while input VAT remains creditable. Instead of opting for refunds, the company applied a carry-forward mechanism, reflecting a strategic approach to maintaining cash flow stability and managing tax obligations efficiently.

Empirical findings confirm that tax compensation significantly enhances VAT payment efficiency. This is evident in the post-incentive period, where accumulated overpayments successfully reduced VAT payable, demonstrating that tax compensation functions not only as an administrative mechanism but also as a strategic financial tool.

However, its implementation faces several challenges, including regulatory uncertainty, administrative errors, and dependency on accurate and timely VAT reporting. These constraints may hinder the optimal utilization of tax compensation if not properly managed.

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