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Procedures and Scope of Examination of Periodic Tax Returns for Value Added Tax and Luxury Goods Sales Tax

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Abstract

Value Added Tax (VAT) and Luxury Goods Sales Tax (LGST) are objective taxes levied on the consumption of goods and services within the domestic territory. Their collection mechanism involves the crediting of input tax against output tax and is based on the self-assessment principle. These characteristics make tax audits an essential instrument for tax authorities to assess taxpayers' compliance with their tax obligations, particularly concerning periodic VAT returns. This article aims to examine, through a literature review, the procedures and scope of audits of periodic VAT and LGST returns, covering nine key areas of examination: the completeness of taxable objects, the crediting of input tax, the timeliness of issuance and completeness of output tax invoices, the identification of LGST-taxable objects, the determination of the tax base, the application of tax rates, the accuracy of tax payments, the examination of accounts related to VAT and LGST taxable objects, and the verification of financial statements. This study employs a library research method using a qualitative descriptive approach based on tax legislation and relevant academic literature. The findings indicate that VAT and LGST audits are conducted regularly in accordance with the audit standards specified in Ministry of Finance Regulation Number 15 of 2025 concerning Tax Audits. This regulation broadens the scope of compliance examinations and provides procedural certainty for both tax auditors and taxpayers. Ultimately, the effectiveness of tax audits contributes to improving taxpayers' voluntary compliance and optimizing state revenue from VAT and LGST.

Keywords: tax audit, Value Added Tax, Luxury Goods Sales Tax, periodic tax returns, tax compliance

INTRODUCTION

Value Added Tax (VAT) is a source of state revenue that contributes significantly to the State Budget (APBN). As an indirect tax imposed on the consumption of Taxable Goods (BKP) and/or Taxable Services (JKP), VAT is collected through an output tax and

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input tax credit mechanism that requires administrative discipline from Taxable Entrepreneurs (PKP). In addition, the delivery of certain Taxable Goods classified as luxury goods is also subject to Luxury Goods Sales Tax (PPnBM) as an additional fiscal instrument that is levied once.

The VAT collection system in Indonesia adheres to the principle of self-assessment, namely that Taxpayers are given the trust to calculate, account for, pay, and report their own tax obligations through the VAT Periodic Tax Return. The logical consequence of this system is the need for a supervisory mechanism in the form of tax audits to test the correctness of the implementation of these obligations. The provisions of Article 29 paragraph (1) of the Law on General Provisions and Tax Procedures (KUP) authorize the Director General of Taxes to conduct audits in order to test compliance with Taxpayers' tax obligations and for other purposes in order to implement the provisions of tax laws and regulations.

The government continues to update tax audit procedures to align with business developments and increasingly complex compliance monitoring needs. The most recent update is contained in Minister of Finance Regulation Number 15 of 2025 concerning Tax Audits, which was stipulated on February 10, 2025, promulgated and became effective on February 14, 2025, replacing the previous provisions, namely Minister of Finance Regulation Number 17/PMK.03/2013 and its amendment, Minister of Finance Regulation Number 184/PMK.03/2015 (Directorate General of Taxes, 2025b).

In the context of VAT and Sales Tax on Luxury Goods, the examination of Periodic Tax Returns (SPT Masa) has a specific scope of testing, considering the characteristics of tax objects originating from the very diverse transactions of goods and services delivery. The testing covers not only the material accuracy of the transaction value, but also formal aspects such as the completeness and timeliness of tax invoice issuance, input tax credits, the application of tariffs, and the relationship between VAT accounts and items in the taxpayer's financial statements. Therefore, a comprehensive understanding of the procedures and scope of this audit is crucial, both for tax officials as the audit implementers and for taxpayers as the audited parties.

Objectives

This article uses library research with a qualitative descriptive approach. The data used are sourced from secondary sources, namely applicable tax laws and regulations (the KUP Law, the VAT Law, the HPP Law, Government Regulations, Regulations of the Minister of Finance, Circulars, and Regulations of the Director General of Taxes), as well as academic literature in the form of national scientific journal articles relevant to the topics of tax audits, equalization, restitution, and VAT/PPnBM.

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Data collection techniques were conducted through official document searches on the website of the Directorate General of Taxes, the Ministry of Finance, legal regulatory databases, as well as national scientific journal portals and credible tax information portals. The collected data were then analyzed descriptively to map the procedures and scope of the VAT and Luxury Goods Sales Tax Periodic Tax Return audit into nine testing aspects. These were then synthesized with previous research findings to enrich the discussion.

DISCUSSION

The examination of the VAT and Luxury Goods Sales Tax Periodic Returns is conducted through systematic testing of nine main aspects. The following discussion describes each aspect sequentially.

Completeness Testing of Reported VAT and PPnBM Tax Objects

The completeness test aims to ensure that all transactions for the delivery of Taxable Goods and/or Taxable Services subject to VAT and Luxury Goods Sales Tax have been fully reported in the Periodic Tax Return. The auditor matches the taxpayer's internal data, such as sales ledgers, bank statements, and accounting information systems, with the figures reported in the Periodic VAT Return. This test also utilizes external comparative data, such as data from third parties, information from counterparties, and data in the tax administration system, to detect indications of unreported sales or recording errors that result in incomplete taxable items.

Incomplete reporting of tax objects has the potential to result in underpayment of VAT and PPnBM, so this aspect is a crucial starting point before the auditor continues testing on subsequent aspects. This principle of completeness is in line with the audit objective of testing the material compliance of Taxpayers as mandated by Article 29 paragraph (1) of the KUP Law (UKDC, 2019).

Input Tax Credit Testing

The VAT mechanism adopts a credit system (credit method), where Input Tax paid on the acquisition of Taxable Goods and/or Taxable Services can be credited against Output Tax in the same tax period. Input Tax credit testing is carried out to ensure the fulfillment of two conditions, namely formal conditions, in the form of the requirement for Input Tax to use a tax invoice that is filled in correctly, completely, and clearly in accordance with Article 13 paragraph (5) of the VAT Law, and material conditions, in the form of a direct connection between the acquisition and business activities that result in the delivery of VAT payable in accordance with Article 9 and Article 16B of the VAT Law (Ortax, 2025a; PAJAK.COM, 2022).

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The auditor also tests the possibility of crediting Input Tax that is not permitted as regulated in Article 9 paragraph (8) of the VAT Law, for example the acquisition of goods and services that are not directly related to business activities, acquisitions before the entrepreneur is confirmed as a Taxable Entrepreneur, or tax invoices that are legally invalid because they are issued by a party that is not authorized to sign them (DDTC News, tt). Tax invoices that do not meet formal requirements are classified as invalid tax invoices and cannot be used as a basis for credit by the buyer (Online Pajak, 2025a; Mitra Konsultindo Group, 2025). The crediting test also takes into account the crediting period which is limited to a maximum of three tax periods after the end of the tax period in which the tax invoice is issued, in accordance with Article 9 paragraph (9) of the VAT Law (Surabaya Tax Consultant, tt).\

Testing the Timeliness of Invoice Issuance and Completeness of Output Tax Invoice Contents

A tax invoice is a formal document that serves as proof of VAT collection as well as the basis for crediting Input Tax for the buyer. Testing in this aspect focuses on two things, namely the timeliness of issuing the tax invoice according to the time the tax is due and the completeness of the inclusion of mandatory elements in the tax invoice, such as the identity of the seller and buyer, type and quantity of goods or services, selling price or replacement, Taxable Base, VAT collected, and the serial number of the tax invoice, as regulated in Article 13 paragraph (5) of the VAT Law and further detailed in the Regulation of the Director General of Taxes Number PER-03/PJ/2022 concerning Tax Invoices and its amendments, Regulation of the Director General of Taxes Number PER-11/PJ/2022 (IWPI, tt).

Delays in issuing tax invoices or incomplete elements therein can result in the tax invoice being classified as an incompletely filled-in tax invoice, which results in the buyer not being able to credit VAT in accordance with Article 9 paragraph (2b) and paragraph (8) letter f of the VAT Law, as well as the imposition of administrative sanctions in the form of a fine of 1% of the Taxable Base (DPP) for the invoice issuer, as regulated in Article 14 paragraph (1) letter e and paragraph (4) of the KUP Law as amended by the Job Creation Law and strengthened by the HPP Law; this provision replaces the fine sanction of 2% of the Taxable Base that was in effect before the amendment (Online Pajak, 2025c; Salim & Co, 2021; IWPI, tt). Therefore, the auditor conducts a random sampling of a number of tax invoices issued throughout the tax period being audited to assess the level of formal compliance of Taxpayers in tax invoice administration.

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Testing of Luxury Goods Sales Tax Objects (PPnBM)

In addition to VAT, the audit also tests the accuracy of the identification of luxury goods sales tax objects, namely the delivery of luxury taxable goods by producers or importers. The test is conducted by matching the type of goods delivered with the classification of luxury taxable goods as stipulated in Government Regulation No. 61 of 2020 for goods other than motor vehicles, as well as the provisions on luxury tax rates for motor vehicles, which are regulated separately.

The auditor ensures that taxpayers have not committed misclassifications that would result in goods subject to PPnBM not being reported as PPnBM objects, or vice versa. This testing is important because PPnBM is final and is only collected once upon delivery by the producer or importer, so misidentification of the object directly impacts the amount of tax due.

Testing the Correctness of the Application of the Taxable Basis (DPP)

The Tax Base is the primary variable in calculating VAT and Luxury Goods Sales Tax (PPnBM) payable, which can be the selling price, replacement, import value, export value, or other values as determined by the Minister of Finance (Hukumonline, 2025). Testing this aspect includes assessing whether the transaction value used as the basis for calculating tax reflects fair value and is consistent with supporting evidence, such as contracts, invoices, and shipping documents.

As stated in Section 2.3, the mechanism for other value DPP based on the Regulation of the Minister of Finance Number 131 of 2024 stipulates that for Taxable Goods and Taxable Services that are not classified as luxury, the DPP is calculated at 11/12 of the selling price or replacement, so that the effective VAT burden borne by consumers remains equal to 11% even though the nominal VAT rate is 12% (Online Pajak, 2025b). The auditor tests the accuracy of the application of this mechanism consistently with the type of goods/services delivered, including ensuring that Taxpayers do not mistakenly apply another value DPP to transactions of Taxable Goods Classified as Luxury that should be subject to the full rate, or vice versa.

Testing the Correctness of Tariff Application

VAT rates have undergone significant dynamic changes since the enactment of the HPP Law. The general VAT rate, which was originally 10%, was increased to 11% starting April 1, 2022, and then to 12% no later than January 1, 2025, in accordance with Article 7 paragraph (1) of the VAT Law in conjunction with the HPP Law, with the note as described in Sections 2.3 and 4.5 that the nominal rate of 12% is only fully applied to Luxury Taxable Goods, while non-luxury transactions continue to bear an effective burden of 11% through the other value DPP mechanism (Directorate General of Taxes,

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2025c). In addition to the general rate, a 0% rate also applies to exports of tangible Taxable Goods, exports of intangible Taxable Goods, and exports of Taxable Services (Ortax, 2025b).

The auditor tests whether the taxpayer has applied the appropriate rate according to the type of transaction and the period for which the rate is valid, considering that gradual changes in rates have the potential to lead to application errors, especially for transactions occurring during the transition period of the new rate. The rate test also covers the application of PPnBM rates that vary according to the group of Taxable Goods Classified as Luxury, as stipulated in the relevant implementing regulations.

Testing the Truth of Tax Payments

This aspect tests the conformity between the VAT and PPnBM owed according to the auditor's test results with the amount paid by the Taxpayer through the Tax Payment Slip or other proof of state receipt. The auditor conducts a reconciliation between the amount of output tax, credited input tax, compensation for overpayments from the previous tax period (if any), with the amount of tax paid, to ensure there are no outstanding underpayments.

If the reconciliation results indicate an overpayment, the Taxpayer can choose the compensation option to the next tax period or apply for a refund, which is basically processed through formal research or examination, depending on the Taxpayer's status (certain criteria or low risk) as regulated in Article 9 paragraph (4b) of the VAT Law and Regulation of the Minister of Finance Number 39/PMK.03/2018 as amended by Regulation of the Minister of Finance Number 209/PMK.03/2021 (Directorate General of Taxes, tt; Concentration: Journal of Management and Business [check author], 2023). Payment testing also pays attention to the timeliness of deposits according to the time limit specified in statutory regulations, considering that late payments have implications for the imposition of administrative sanctions in the form of interest.

Testing of Accounts Related to VAT and Luxury Goods Sales Tax Objects

The auditor conducts a review of the taxpayer's bookkeeping accounts directly related to VAT and Luxury Goods Sales Tax (PPnBM) transactions, such as sales accounts, output VAT accounts, input VAT accounts, VAT payable accounts, and luxury goods inventory accounts. This review aims to test the consistency between accounting records and tax reporting, as well as detect the possibility of transactions recorded in the books but not yet reported as taxable, or vice versa.

Testing of these accounts also includes analysis of account mutations and balances throughout the tax period being examined, including adjustment items such as

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sales returns, discounts, and tax invoice corrections, all of which have an impact on the calculation of VAT and PPnBM payable.

Testing of Accounts Related to Financial Statements

As a closing aspect, the auditor tests the relationship between VAT and PPnBM data with items in the Taxpayer's financial statements as a whole, especially the profit and loss statement and balance sheet, through the equalization (reconciliation) technique which is regulated as one of the audit methods and techniques in the Director General of Taxes Circular Letter Number SE-65/PJ/2013 (Ortax, 2022; Surabaya Tax Consultant, 2024). Equalization is carried out by matching the balance of two or more items that should have a relationship, for example, business turnover in the Annual Corporate Income Tax Return with the number of submissions in the Periodic VAT Return throughout the relevant tax year, as further emphasized in the Director General of Taxes Circular Letter Number SE-10/PJ/2017 concerning Technical Instructions for Field Audits (Friscilla, 2025).

The differences arising from the equalization process serve as an initial indication for auditors to further investigate the cause, whether they stem from differences in the timing of revenue recognition, transactions not subject to VAT, exchange rate differences, or even indicate unreported deliveries (Sayekti & Sarjono, 2022; Sukmawati & Winata, 2019). Therefore, testing of financial statement accounts serves as a final confirmation tool for the fairness of the taxpayer's overall VAT and Sales Tax on Luxury Goods reporting.

Synthesis of Discussion

The nine testing aspects above form a unified, complementary procedure, starting with testing the completeness of the taxable object, continuing with testing formal and material elements, and ending with final confirmation through equalization of accounting accounts. This systematic testing framework aligns with the audit standards in PMK 15/2025 and is supported by empirical findings that audit quality and intensity are positively related to taxpayer compliance in subsequent periods (Riyadi, Setiawan, & Alfarago, 2021; Savitri, 2024).

CONCLUSION

Based on the study that has been described, it can be concluded that the audit of the VAT and Luxury Goods Sales Tax Returns is a compliance monitoring instrument that is carried out systematically through nine main testing aspects, namely testing the completeness of tax objects, input tax credits, timeliness and completeness of output tax invoices, luxury goods sales tax objects, tax bases, application of rates, correctness of

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tax payments, and accounts related to tax objects and financial reports. The implementation of the audit is guided by the Regulation of the Minister of Finance Number 15 of 2025 concerning Tax Audits, which was stipulated on February 10, 2025 and came into effect since its promulgation on February 14, 2025, replacing and expanding the scope of compliance testing compared to previous provisions.

The dynamics of the VAT rate, which changed from 10% to 11% and then 12%, accompanied by the implementation of the Other Value Added Tax Imposition Base mechanism through PMK 131/2024 which differentiates the treatment between luxury and non-luxury goods/services, requires auditors to be careful in testing the accuracy of the period and type of transaction that forms the basis for the application of the rate. Overall, these nine aspects of testing are interrelated and function as a unified control mechanism to ensure the material and formal accuracy of VAT and PPnBM reporting by Taxpayers.

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