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Dzahniya Syafiqoh

Master of Accounting Program, Faculty of Economics and Business, Universitas Indonesia
dzahniya.syafiqoh@ui.ac.id

Dr. Dwi Martani

Master of Accounting Program, Faculty of Economics and Business, Universitas Indonesia
dwimartani@yahoo.com

EVALUATION OF TAX MANAGEMENT ON VALUE ADDED TAX DISPUTES IN OIL AND GAS BUSINESS ENTITIES

*Dzahniya Syafiqoh**, *Dwi Martani*

Master of Accounting Program, Faculty of Economics and Business, Universitas
Indonesia

ABSTRACT

In 2017, the State Gas Company (PGN) revealed that it was facing a tax dispute over the value-added tax (VAT) related to natural gas. This study analyses the chronology and causes of PGN natural gas VAT tax disputes in the 2012 to 2017 tax years; evaluates the management of natural gas VAT tax disputes conducted by PGN; and recommends the form of natural gas VAT tax management that should be conducted by oil and gas business entities. The difference between this research and previous studies centers on the object of the study, namely natural gas VAT disputes, on which no studies have previously been conducted. This study uses a qualitative descriptive method with a case study approach to PGN tax dispute data from 2017 to 2020, together with interviews with PGN staff and tax consultants. The results show that natural gas VAT disputes occur due to differences in tax legal of natural gas VAT interpretation between PGN and the Directorate General of Taxes (DGT). In dealing with such disputes, PGN has conducted excellent tax management. In order to minimize tax disputes on natural gas VAT, companies should conduct similar management. The key to the success of good natural gas VAT tax management lies in the tax planning stage. This research is expected to benefit the entire oil and gas industry, especially PGN, so that tax disputes on natural gas VAT do not occur again in the future.

Keywords: Tax Dispute, Tax Management, Tax Planning, Value Added Tax.

* Corresponding Author's Email: dzahniya.syafiqoh@ui.ac.id

1. INTRODUCTION

Currently, the income tax collection system implemented in Indonesia is a self assessment one. Such a system gives confidence to the taxpayer (WP) in calculating, paying, and self-reporting the amount of tax owed (DGT, 2021). However, the system faces the risk of tax disputes (Hidayat, 2015).

Nevertheless, tax management is a concept considered capable of mitigating disputes. Effective tax management will help corporate taxpayers meet their tax obligations effectively and efficiently through control over company cash flows (Mangoting, 1999). Hughes and Krichler (2015) state that tax management can be practised before and at the time a tax dispute occurs.

In 2020 a tax dispute was revealed between the fiscal authorities and one of the oil and gas business entities valued at IDR 6.88 trillion (Wareza, 2021), namely the State Gas Company (PGN), which has now changed its name to Pertamina Gas Negara. The dispute, revealed to the public in 2020, had in fact been taking place since 2017. In 2017, PGN revealed that the company was facing a tax dispute with the fiscal authorities over 49 tax underpayment decrees (SKPKB) covering the 2012 to 2013 tax years (PGN, 2018a). In addition, there were also 48 SKPKB for the tax years 2014 to 2017, which were also disputed in 2020.

In its financial statements, PGN explained that the tax disputes it faced referred mainly to VAT (value added tax) disputes, with some related to income tax. The VAT tax disputes dominated overall. Hidayat (2015) discussed disputes on such tax, explaining that VAT had the highest risk of these in comparison to other taxes such as corporate income tax and Article 21 income tax. The type of VAT disputed by PGN with DGT was VAT on natural gas, which is PGN's business. PGN, as a company engaged in distributing natural gas to the public, never collects VAT on the product it sells.

However, the fiscal authorities believed that the natural gas sold by PGN should be the object of VAT. In addition, in making its sales to consumers, PGN uses two currencies, namely USD/MMBTU (million british thermal unit) and Rp/m³. The two currency units are intended to relate to natural gas prices (USD/MMBTU) and transmission services (Rp/m³). However, according to fiscal authorities the transmission services provided by PGN should be the object of VAT, although PGN did not agree with this opinion.

This study will analyse the VAT tax dispute on natural gas that occurred between PGN and the fiscal authorities to establish the cause of the dispute and its chronology. The technique used was to combine documents from the Tax Court and the Supreme Court and by interviewing PGN directly. The tax management process followed by the taxpayer, namely PGN, when facing tax disputes was then evaluated. This was done by comparing the tax management practised by PGN with the theory and direction of such management when

disputes occur from tax consultants. In order to achieve a more comprehensive picture when conducting the evaluation, the researchers collected information on how the tax management process was conducted by PGN before tax disputes, when tax disputes occur, and after they have occurred. The concluding discussion in the study concerns the appropriate management of natural gas VAT tax carried out practised by the oil and gas industry. This is in the form of recommendations outlined from tax consultants.

Research questions are as follows :

1. What are the causes and how is the chronology of the VAT tax dispute on natural gas faced by PGN for 2012 to 2017 tax year?
2. How PGN implemented their tax management at the time when the disputes on natural gas of VAT occurred?
3. How appropriate tax management of VAT of natural gas and transmission services should be?

2. LITERATURE REVIEW

2.1. THEORY OF TAX MANAGEMENT

In order to achieve organizational goals, management is practised. This is a series of processes in managing company resources: planning, organising, leadership, and controlling (Zain, 2018). In practising management, the term 'planning' cannot be separated from it. Therefore, in tax management, tax planning is the main area of discussion. This includes tax planning, tax organising, tax leading, and tax controlling (Saptono, 2016). Tax planning concerns achieving goals by setting strategies that will be used and developed into more detailed plans. On the other hand, tax organising refers to the stage of determining what needs to be done based on the planning previously prepared. At this stage, companies will put the right people in place to implement the procedures developed. In tax leading, the key at this stage is communication or interaction with all the human resources owned by the company to create motivation and be able to move towards and undertake unidirectional activities. The final tax management process is tax controlling, which is a monitoring procedure to supervise all activities according to the plan. Tax management covers all organisational scopes, from the upper to the lower level. Its scope also involves all the functions in organisations. The crucial stage in tax management is tax planning (Saptono, 2016). Ideal tax management is always related to the company's mission, which then continues to be developed to the bottom level of the organisation.

2.2. TAX MANAGEMENT OF TAX DISPUTES

Tax management usually involves tax policy, tax laws, and tax administration (Paradina & Tarmizi, 2015). It aims to minimise the tax burden faced, maximise profit after tax, and fulfil tax obligations efficiently and effectively. Paradina and Tarmizi (2015) state that several methods are usually employed in conducting tax management. The most common approach is to achieve tax savings. In addition, corporate taxpayers can also delay tax payments while still conforming to tax regulations.

Furthermore, taxpayers can also optimise tax credits allowed by tax regulations through their tax management. In order to mitigate the risk of tax inspection, taxpayers can make tax payments that are not overpaid. Finally, in practising tax management, taxpayers need to master tax regulations.

The first step that management needs to take in conducting tax management when facing a tax dispute is to understand the tax dispute process in Indonesia. Taxpayers need to understand the entire process of resolving tax disputes to ensure good management. Tax dispute proceedings can take place at the stages of objection, appeal, lawsuit, and review (IAI, 2015). During the overall process, company management can conduct tax management to determine the period of each tax dispute process and the rights and obligations they have. Such management of tax disputes is fully guided by the applicable tax laws and regulations, namely KUP Law, Tax Court Law, HPP Law, and derivative regulations.

2.3. TAX DISPUTES

As explained by the DGT (2021), tax disputes in the field of taxation arise between tax issuer and taxpayers. In addition, tax disputes can occur due to the issuance of a decision which can be appealed against, or a lawsuit. Administratively, they stem from decisions issued by the DGT in the tax inspection process on tax returns reported by taxpayers. The resolution of disputes can be made in the DGT or the tax court, or ultimately they can be settled in the Supreme Court (MA).

Decisions issued by the tax issuer or the DGT come from the tax inspection process. The DGT conducts tax inspections or audits as a form of tax law enforcement (Kasiyanto, 2020). The purpose of such inspections is to identify improper interpretation of laws, miscalculation of taxes paid, embezzlement of income, withholding, or unsuitable tax deductions made by taxpayers.

For tax provisions imposed on taxpayers who are not satisfied with them, they can seek legal remedies in the form of objections (Ispriyarso, 2019). These

are regulated in Article 25 of the KUP Law. Based on this law, taxpayers can file objections to the tax return issued by the DGT.

These tax provisions can be a Notice of Tax Underpayment Assessment, Notice of Additional Tax Underpayment Assessment, Notice of Nil Tax Assessment, or withholding collection by third parties.

If the decision made by the DGT in the objection process does not satisfy the taxpayer, then they can file an appeal in the Tax Court. The procedure for resolving tax disputes through appeals is regulated in Article 27 of the KUP Law. The final effort that can be made to resolve tax disputes between taxpayers and DGT is a Judicial Review, commonly known as a PK. Following Article 77 Paragraph 3 of the Tax Court Law, the disputing parties, the taxpayer and the DGT, have the right to file a PK related to the Tax Court's decision. Furthermore, regulations related to PK procedures are stipulated in the Tenth Section of the Tax Court Law, starting from Article 89.

2.4. REGULATION OF VAT ON NATURAL GAS

In the Value Added Tax Act No.42 of 2009, article 4A, it is explained that mining or drilling products taken directly from the source are not subject to VAT. In addition, transmission services are ones that are not on the list of services subject to VAT. After the Harmonized Tax Regulations Law was issued, some goods and services that were not subject to VAT were changed, examples being mining and drilling products.

The Minister of Finance issued Minister of Finance Regulation (PMK) No.252/PMK.011/2012 on natural gas in 2012. The PMK consisted of three articles. The first of this PMK explains that natural gas, including natural gas transported through pipelines, LNG, and CNG, are mining products taken directly from the source and are not subject to VAT.

3. RESEARCH METHODS

Qualitative research was employed. This is a type of research that pays attention to processes, events, and authenticity in constructing reality and understanding its meaning (Somantri, 2005). The study used primary and secondary data. Primary data are data obtained directly from the source, unlike secondary data (Sugiyono, 2013). In order to obtain relevant research data, the researchers collected the data through interviews and document analysis, which were considered the most suitable techniques. Data collection using interviews and document analysis was performed to obtain a more specific and accurate

idea, so that the researchers could reach relevant solutions to the problems presented. Neuman (2014) states that the data collection technique of conducting in-depth interviews is a powerful one included in field studies. The interview method employed in this study was face-to-face. Due to the limiting research conditions faced during the Covid-19 pandemic, some of the participants were interviewed offline. These were PGN staff, PGN tax manager, and the consultants.

The study conducted qualitative descriptive analysis. This was used to describe the data and information obtained from the respondents and from the documentation in the form of PGN's financial statements and tax dispute decisions. This research began by analysing the tax disputes faced by PGN. The researchers outlined these natural gas VAT tax disputes according to the tax year and the subject of the dispute. Furthermore, it was evaluated how PGN has conducted tax management in its tax disputes. This evaluation was made by referring to the applicable tax laws and regulations in Indonesia and using the tax management concept developed by Saptono (2016). The researchers also examined PGN's financial statements related to the disclosures made by it concerning its tax disputes, as well as tax dispute decision documents issued by the Tax Court and the Supreme Court, to obtain information related to the efforts that have been made by the PGN team in resolving the tax disputes. After evaluating the tax management conducted by PGN in dealing with its natural gas VAT tax disputes, recommendations will be made to natural gas VAT tax management concerning appropriate action to mitigate similar disputes that occur in the future.

4. ORGANIZATION PROFILE

PGN is one of the business entities engaged in the oil and gas industry; its main activity is to supply domestic natural gas through several modes of transportation and distribution (PGN, 2018b). PGN's business activities are all based on natural gas, from upstream to downstream. The types of activities undertaken by the company include commerce, supply, technology, and other business developments utilizing natural gas (PGN, 2018b).

In conducting its business, PGN purchases natural gas from an upstream company registered as K3S (Cooperation Contract Contractor). The gas then becomes the main object of PGN's sales to consumers. These are divided into three types: residential and small businesses; commercial and industrial; and transportation. PGN distributes the gas, both liquid natural gas (LNG) and compressed natural gas (CNG) through pipelines.

In addition, in its natural gas sales, PGN uses two currency units, the dollar and rupiah. Dollar currency units are intended for the gas distributed to its consumers, while the rupiah is intended for transmission services provided by PGN in its distribution network.

The scope of the tax dispute that occurred between PGN and the fiscal authorities was the determination of whether or not natural gas was an object of VAT, and the sale of the gas using two currency units.

5. RESULT AND DISCUSSION

Analysis of the Chronology and the Causes of Tax Disputes

This research uses an agency theory approach to answer the first question concerning the chronology and causes of the PGN natural gas VAT tax dispute with the DGT. However, before discussing the chronological analysis and causes of the dispute, it is first explained how the law regulates VAT on natural gas. VAT is a tax imposed on transactions that have added value; this is the value that, before the manufacturer sells the product, experiences an addition both in raw materials and in its purchase (Saptono, 2021). The VAT treatment of natural gas is outlined in Article 4A of the VAT Act, in which mining or drilling products taken directly from the source are goods not subject to VAT.

Furthermore, natural gas is one of the mining products or drilling products that are not subject to VAT. In the description in the VAT Law, it is stated that natural gas that is ready to be consumed directly by the public is not subject to VAT. However, BKF (2012) explains that in practice it is still uncertain if the imposition of VAT on natural gas should be the case.

Table 1 : List of VAT Disputes and Their Status

Tax Expense	Fiscal Year	Letters Received	Time When Letters Received	Amount Underpaid (in million Rupiah)	Status
VAT on natural gas sales	2012	Notice of Tax Underpayment Assessment	January 2017	3,258,454	Nine cases lost in MA, three other cases yet to be decided
VAT on natural gas sales	2013	Notice of Tax Underpayment Assessment	February 2017	892,063	Nine cases lost in MA; one case won; two other cases have not been decided
VAT on natural gas sales	2014	Notice of Tax Underpayment Assessment	June 2017	180,644	Stopped
VAT on natural gas sales	2017	Notice of Tax Underpayment Assessment	February 2017	11,600	Stopped
VAT on natural gas sales	2017	Notice of Tax Underpayment Assessment	April 2019	32,823	Objections
VAT on natural gas sales	2015	Notice of Tax Underpayment Assessment	December 2019	70,397	Objections

Source: has been processed by the author (2022)

For this study PGN's point-of-view analysis of the natural gas VAT tax dispute will be sourced from its financial statements and direct information from its tax manager. On the other hand, the DGT's analysis of the dispute will be sourced from an analysis that has been made by tax consultants and the results of the decisions of the tax court and the supreme court.

In its financial statements, PGN outlines that:

"The 2012 dispute was motivated by the Minister of Finance Regulation No.252 / PMK.011 / 2012 dated December 28, 2012, which explained that natural gas that is not subject to VAT includes natural gas flowing through pipelines. According to the DGT, the natural gas sold by PGN is processed gas which increases the value of goods so that it is subject to VAT of 10% and PMK-252 / PMK.011 / 2012 is an exception that only took effect on December 28, 2012. On this basis, DGT issued a VAT bill for 1 Jan - 27 Dec 2012 amounting to Rp3.26 trillion " (PGN, 2022)

Based on the appeal documents uploaded by the tax court, it is evident that both PGN and DGT used the same article reference in the dispute. The article in question is Article 4A paragraph 2 letter A of the VAT Law. This is a grey area in taxation rules (Saptono, 2021) because there is no single meaning in the explanation of the tax regulation e about the VAT of the natural gas. An interpretation of a rule is always necessary because rules never present actual conditions. The tax dispute faced by PGN related to tax year 2012 to 2013, or known as batch 1, 2014 to 2015; batch 2, 2015 to 2017; or batch 3. There are two main tax dispute points in in batches 1 and 2, related to determination of the object of VAT and transmission services.

On the other hand, the subject matter of the tax dispute in batch 3 only relates to transmission services. One cause of the dispute between PGN's natural gas VAT position and the DGT for tax years 2012 to 2017 is due to different interpretations of the VAT law related to the determination of natural gas as an object of VAT. In addition, the main cause of the dispute is because the natural gas sales transactions conducted by PGN use two currencies, thus causing different views concerning recognition of its income. The chronology of PGN's dispute with DGT began with a tax inspection in 2017 related to the 2012 fiscal year, which took place because there had been an overpayment of taxes for that year.

Tax inspections are made to test the compliance of the taxpayer. Before this inspection took place, PGN received a letter of appeal to explain natural gas, its business object. However, the appeal letter did not produce results that benefited either party, so a tax inspection according to DGT needed to be conducted. Natural gas VAT tax disputes to determine whether or not natural gas is an object of VAT no longer take place after the government issued PMK No.252 /

PMK.011 / 2012 concerning natural gas VAT, which states that it is not an object of VAT.

Evaluate the Tax Management of Tax Disputes

This study uses the tax management theory of tax disputes proposed by Saptono (2016) to evaluate the tax management conducted by PGN in its natural gas VAT tax dispute. In addition, a signal theory approach is also employed to determine whether asymmetric information was successfully mitigated by PGN during its tax management of tax disputes. Before a tax dispute occurs, the two parties to the dispute will have gone through various processes to try to avoid it from occurring. Therefore, before discussing the tax management of tax disputes faced by PGN, it is relevant to first consider the process that took place before the dispute occurred, which refers to the tax inspection.

Parulian and Tjen (2020) state that taxpayers can make several efforts before a tax inspection occurs, during it, and after it has been completed. The steps that taxpayers can take before an inspection occurs are known as tax diagnostics, while those which take place while a dispute is taking place and after it has been resolved is called a tax audit review. Four stages need to be followed in conducting tax diagnostics: the planning phase; analysis of the substance of the tax administration; analysis of the material substance; and final settlement before the tax inspection is conducted. After the tax diagnostics, the following step is a tax audit review. This is a process that taxpayers can undertake to achieve a win-win solution when dealing with tax disputes. There are three stages in the tax audit review process: the pre-audit, the tax audit process, and finally the post-tax audit.

Tax management analysis of tax disputes faced by PGN will refer to the tax management process proposed by Saptono (2016). Based on this theory, the effectiveness and efficiency of the tax management of a company or organisation can be seen from how it plans, organises, leads, and controls any disputes.

1. Planning

PGN takes four steps in planning for its tax disputes: considering the substance of the disputes, making plans, planning evidence, and planning how to deliver their plans.

2. Organising

In organising for tax disputes to be handled properly, PGN formed a special team that handles natural gas VAT tax dispute cases and involves various cross-functionalities. These are cross-functions involved in the PGN business chain.

3. Leading

The person in charge is designated to the tax team during the tax dispute process; the team is specialised in handling tax disputes. The formation of the team is intended to facilitate coordination between one function and another, also between PGN and DGT. Each function prepares supporting data and documents with the aim of winning the disputes. The selection of the data and documents to be used as evidence in the trial is in the hands of the tax function, which undertakes consideration and analysis in the process.

4. Controlling

The control or supervision conducted by PGN in dealing with natural gas VAT tax disputes is designed so that the tax dispute process follows the applicable regulations and ensures that the rights and obligations of each party are fulfilled. In addition, PGN makes various efforts to win tax disputes. It admits that it would continue to make such efforts to the limit of their capabilities, namely through Judicial Review in the Supreme Court. Based on the financial statements, it is clear that tax disputes involve two review processes. As stipulated in the laws observed by the tax courts, the review process can only be conducted once, although in practice it may take place several times.

Table 2: PGN’s Tax Management Evaluation

Tax Management Theory of Tax Disputes	Tax Management of Tax Disputes conducted by PGN	Information
Planning Knowing and understanding the problems faced and making the plans most likely to be executed	Planning Considering the substance of the tax disputes, planning, planning evidence, and planning to communicate all this to internal and external parties	Tax management conducted by PGN follows tax management theory
Organising Organising all elements in the organisation to resolve disputes that are being faced	Organising Establishing a special team to handle natural gas VAT tax dispute cases	Tax management conducted by PGN follows tax management theory
Leading Communicating effectively over the dispute at hand, the nature of the planned handling is and what needs to be done	Leading The tax team is the team that is in control during the tax dispute process. It conducts two-way communication, both internally and to externally	Tax management conducted by PGN follows tax management theory
Controlling Overseeing and exercising control of all ongoing tax dispute processes	Controlling PGN ensures that its rights and obligations have been fulfilled. It also makes all efforts possible to pursue justice. This is shown by the Judicial Review process that took place in the Supreme Court which was filed twice by PGN.	Tax management conducted by PGN follows tax management theory

Source: Data processed by the author (2022)

Recommendations for the Tax Management of Natural Gas VAT

This research uses tax management theory and information from tax consultants to determine how tax management on natural gas VAT should be conducted. Saptono (2016) states that four processes should be undertaken to ensure good tax management: tax planning, tax organising, tax leading, and tax controlling. These four stages in the management of VAT taxes are integral parts of natural gas and transmission services.

1. Planning

The basis for organising, directing, and supervising is planning (Saptono, 2016). The planning for natural gas VAT can involve taxes in the overall design of the natural gas sales contract. The sales contract and the purchase contract are the first steps that need to be taken when planning for natural gas VAT. When the contract drawn up by PGN is clear and specific, the next step is the management of its revenue recognition. If using two currencies, it is necessary to recognize the income it receives from these in one transaction. According to the DD (code given for disguising the name of tax consultant as a respondent), planning for revenue recognition is important. This recognition of income is intended to establish whether the submission made is the object of VAT or not. After conducting revenue recognition, the subsequent plan is to ask for a letter of affirmation from the DGT. This aims to establish certainty over the taxation rights and obligations that PGN should adhere to. The DD respondent explained that this letter is crucial if there are grey areas in the tax rules governing the taxation of companies' business activities. According to the DD respondents, if necessary, and to avoid the main risk of existing taxation, namely tax disputes, hearings are one of the steps that taxpayers can take. In these, it is also expected that the letter of affirmation obtained by the taxpayer will become a supporting document for PGN to carry out their tax rights and obligations. Therefore, planning is a very important process. Taxpayers can effectively meet their tax rights and obligations if their tax planning is optimal. Through such planning, in this case natural gas VAT tax planning, taxpayers indirectly make optimal efforts to maintain the sustainability of their business.

2. Organising

Organising is closely related to the organisational structure of the company. The structure of an enterprise can reflect how well it organises its resources. In addition, through such a structure, the company's awareness of the importance of the tax function can be seen. The tax function is one that does not only conduct operational activities. It is needed to allow the company to choose its tax planning appropriately

and reasonably, to meet its rights and obligations correctly, and to perform tax supervision effectively.

3. Leading

Leading is a stage that prioritises communication. If tax planning is to run well, a good communication process is also needed, both for internal and external parties. Individuals communicate the natural gas VAT tax planning that has been prepared in the organisational structure of the company in order for it to run as intended. The natural gas VAT tax plan that has been developed by top management is communicated to operational management. In addition, the planning of the natural gas VAT tax also needs to be communicated to all functions in the company's business chain. In addition, the company's external communication refers to that to the DGT. As a taxpayer which runs a self-assessment system, to strengthen its business activities the company needs to match its interpretation of the tax regulations with that of the DGT. The better the communication between the taxpayer and the DGT, the more likely a win-win solution can be created between the two parties. With good communication, tax disputes can be minimised wisely.

4. Controlling

Control or supervision is the final stage in conducting tax management. This is said to be successful if the tax data submitted by the taxpayer corresponds to those of the DGT. Supervision of natural gas VAT is made by following the applicable taxation rules, from the law to the derivative regulations. It is fair that the treatment of natural gas VAT was only clearly stated in 2012 through the PMK issued by the Minister of Finance.

6. CONCLUSION AND RECOMENDATION

The cause of the natural gas VAT tax dispute that occurred between PGN and DGT in tax years 2012 to 2017 was due to different interpretations of the regulations by DGT and PGN. In addition, another issue in the tax dispute was the determination of whether the transaction services provided by PGN in selling natural gas were objects of VAT or not. In relation to this, the dispute was resolved when a PMK was issued regulating the treatment of VAT on natural gas. In addition, the dispute related to transmission services for the 2012 and 2013 tax years was already in the realm of the Supreme Court, while for tax years 2014 to 2017, the objection has been completed.

In dealing with the natural gas VAT tax dispute, the tax management conducted by PGN has been very good, in terms of planning, organising, leading, and controlling. According to the tax consultant, the problems faced by PGN can be mitigated from the beginning of its tax management of natural gas VAT. According to tax consultants, while still referring to the stages of planning, organising, leading, and controlling, the key to natural gas VAT tax management lies in its planning.

Based on the analysis made in the previous section it is clear that the process of managing natural gas VAT tax is not difficult, but requires very detailed planning. Therefore, the recommendations made in this research are aimed at oil and gas business entities, which should conduct tax management of natural gas VAT according to generally established theories, namely planning, organizing, leading, and controlling. In the planning process, such entities need validation from the DGT, the Ministry of Finance, or the Ministry of SOEs for the tax treatment of their business, especially with regard to VAT. This validation is required because there remain many grey areas in the VAT law. It is believed that tax disputes on natural gas VAT can be minimised after organisations obtain clarity and validation in relation to their tax treatment.

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APPENDIX

Appendix 1. List of Interview Questions

Elements Researched	Substances	Respondents
The Concept of Natural Gas VAT	a. Natural gas is an object or non-object of VAT	Consultant
Tax Disputes of Natural Gas VAT	a. Background of the tax disputes b. Types of tax disputes c. The process of tax disputes d. The rights and the obligations of taxpayers in tax disputes	PGN and Consultant
Tax Management	a. The objectives of tax management b. Steps to carry out tax management c. Risks of tax management	Consultant
Tax Management of VAT Natural Gas Disputes	a. The necessary of doing tax diagnostic b. The necessary of doing audit review c. The process of tax management for tax disputes d. The role of tax consultant in tax management for disputes	PGN and Consultant
The Ideal Tax Management for Natural Gas VAT	a. The VAT concept in natural gas b. Tax management for natural gas VAT	Consultant

Source: has been processed by the author (2022)