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EVALUATION OF IMPLEMENTATION OF NOT-COLLECTED VALUE ADDED TAX (VAT) ON NATIONAL COMMERCIAL SHIPPING

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EVALUATION OF THE IMPLEMENTATION OF THE VAT FACILITY ON NATIONAL COMMERCIAL SHIPPING (CASE STUDY OF PT. X)

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ABSTRACT

This study aims to evaluate the implementation of VAT policy on imports, the delivery of goods, and services related to certain transportation equipment, especially in relation to national shipping companies, as based on Dunn's evaluation criteria (2003). The Taxation Facility issued in 2015 through PP 69/2015, which has been revoked and replaced with PP 50/2019, basically changed VAT treatment from VAT-free to VAT-not collected, which is expected to reduce costs and strengthen the national transportation industry. A qualitative research approach is used in the study, together with case studies. Data collection was made through interviews and documentation from PT. X, with analysis performed using descriptive, content, and thematic techniques. The results show that the use of the facility was efficient with the online mechanism, that PT. X and the government are also responsive to the times, and that the facility is appropriate for increasing the competitiveness of PT. X in particular, and shipping companies in general. The use of the facility is beneficial for service transactions and shipping import/delivery, but not for the import/delivery of spare parts, so it does not meet the adequacy criteria. Neither in terms of similarity is it fulfilled because not all types of ships can take advantage of the facilities. In addition, it is necessary to review the arrangement of the Import Needs and Acquisition Plan (RKIP) for spare parts and others to make it more effective, and a facility is also needed to communicate between taxpayers and the tax service office.

Keywords: shipping company, tax facilities, VAT facility.

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1. INTRODUCTION

As the largest archipelagic country in the world, Indonesia has more than 17,000 islands with various natural resources and has great potential in the maritime sector. The Indonesian government has the vision to make the country a world maritime axis, which was confirmed by the president at the 9th East Asia Summit (EAS) on November 13, 2014, in Nay Pyi Taw, Myanmar. This vision is contained in Presidential Regulation Number 16 of 2017 concerning Marine Policy, namely the aim to become a maritime country that is sovereign, advanced, independent, strong, and able to make a positive contribution to regional and world security and peace in accordance with national interests.

In addition to its maritime potential, Indonesia is also in a strategic position between two continents and two oceans, through which global trade traffic passes. In supporting related trade activities and trade traffic, the development of maritime infrastructure such as ports is needed. In addition, in developing the national economy, it is necessary to support a transportation system using sea transportation modes. This is in accordance with the statement by the Deputy Minister of Transportation Bambang Susantono when opening the working meeting of the Directorate General of Sea Transportation in February 2014, that “Sea transportation is one of the arteries of the Indonesian economy. If sea transportation is disrupted, the national economy will also be disrupted.”

The weakening of the Indonesian economy that occurred at the end of 2015 had an effect on shipping companies and various other industries. Several economic policy packages were developed, with the aim of moving the real economy forward in order to increase the foreign power of national industries to face the dynamics of the global economy and to facilitate the distribution and trade of goods between regions with supply chain efficiency.

One of the fiscal policies in the economic policy package is the issuance of Government Regulation Number (PP) 69 of 2015 concerning the VAT Facility on the Import and Delivery of Certain Transport Equipment and the Delivery of Taxable Services Related to Certain Transport Equipment. This policy changed the VAT treatment policy from exempted VAT to not-collected VAT in the hope of reducing costs and strengthening the national transportation industry. The policy has belonged to shipping companies and is appreciated by the Indonesian Shipping Association, the Indonesian National Shipowners Association (INSA).

To benefit from the VAT facility, shipping companies need to apply for a not-collected certificate (SKTD) to the Directorate General of Taxes by attaching their Import Requirements and Acquisition Plan (RKIP), as well as other requirements regulated in PMK No. 193 of 2015. Companies also need to report the realization of RKIP every quarter at the end of the following month. However, this creates an administrative burden for users of the facility.

The implementation of the VAT facility in 2015 has been evaluated by the government as the policy maker. This is reflected in the issuance of PP 50 of 2019, which took effect in early September 2019. The regulation was then further regulated in PMK 41 of 2020, which introduced several administrative conveniences, such as the need to no longer submit an RKIP for taxable services, and the reporting of RKIP was now only required once a year, electronically through DJP Online.

PT. X is a shipping company that provides container shipping services in Indonesia. It serves inter-island shipping in the country and was founded in 1968. It has taken advantage of the VAT facility since 2015, although not for the delivery of certain transportation equipment, as regulated in Article 2 of the relevant GR. To increase the competitiveness of shipping companies, it is advantageous to evaluate of implementation the VAT facility at PT. X. Based on the background of the research previously discussed, the main issues studied are the use of the VAT facility for certain means of transportation at PT. X and evaluation of the facility based on Dunn's evaluation criteria.

2. LITERATURE REVIEW

2.1. VAT IN INDONESIA AND FACILITIES

Value added tax (VAT) has several positive characteristics. According to Sukardji (2012), these include :

1. Indirect Tax. With VAT, the tax burden is transferred by those who pay to the users of the goods or services.
2. Objective Tax. VAT is objective, so it does not consider the subjective conditions of tax subjects.
3. Multi-stage Levy. VAT is levied on every link in the production line and distribution line of taxable goods or taxable services. However, this does not result in double taxation.
4. Indirect Subtraction Method. The method of calculating the VAT paid to the state is indirect, by subtracting the VAT collected from the VAT paid.

5. Non Cumulative. Although VAT is levied on each link, it is not cumulative.
6. Single Rate. A single rate of VAT can sharpen its regressivity. Therefore, there is an additional PPnBM for luxury goods, in order to reduce the negative side of VAT regressivity.
7. VAT is a tax on domestic consumption. This shows its neutrality in the world of international trade.

There are various types of VAT facilities in Indonesia. Tax exceptions have a different concept from tax exemptions and zero rates. The concept of tax exceptions is that certain types of goods and services are not subject to tax or are not tax objects. On the other hand, tax exemption means that the seller has the obligation to pay the input VAT without being given the right to credit it. The 0% rate is the rate that is fully compensated for input VAT.

2.2. RELATED TAX REGULATION ON THE VAT FACILITY

In the Law of the Republic of Indonesia Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, it is regulated on the ease of taxation that can be given to taxpayers. In accordance with Article 16B paragraph (1) of the VAT Law, this facility is regulated by a Government Regulation and can be in the form of tax payable not being collected either partially or completely or exemption from tax imposition, either temporarily or permanently, for:

- a. activities in certain areas or certain places within the Customs Area;
- b. delivery of certain Taxable Goods or delivery of certain Taxable Services;
- c. import of certain Taxable Goods;
- d. utilization of certain Intangible Taxable Goods from outside the Customs Area within the Customs Area; and
- e. utilization of certain Taxable Services from outside the Customs Area within the Customs Area.

Each facility in the field of taxation is only stipulated if absolutely necessary. In Article 16B paragraph (1) letter i of the VAT Law, it is stated that tax facilities in the form of taxes payable that are not collected partially or completely or are exempt from taxation can be provided to encourage the development of the national fleet in the fields of land, water, and air transportation. Figure 1 shows the government regulations issued for transportation equipment since 2000, as mandated in the VAT Law:



Figure 1. VAT facilities on the imports and delivery of certain means of transport and the delivery of taxable services related to certain means of transport

Since 2015, a VAT facility has been provided for the import/delivery of ships and their spare parts and for taxable services related to transportation equipment. This is regulated in PP 69 of 2015 which has been in effect since October 2015 and is now undergoing changes through PP 50 of 2019. With the not-collected VAT facility, the input tax paid for the acquisition of taxable goods and/or the acquisition of taxable services can be credited. This treatment is different from VAT exemption, in which input tax cannot be credited, thus increasing the cost of services and/or goods produced.

With the VAT facility provided, it is hoped that the affordability of ships and their spare parts will be improved, so that more companies will be able to invest in ships, and increasing the availability of ships in Indonesia. In this way, the companies that deliver the transportation equipment can cut the sales price component. The output tax is not collected and the input tax can be credited, so that if an overpayment occurs later, it can be refunded and the VAT that has been paid can be returned.

2.3 SEA TRANSPORT BUSINESS

In Article 68 paragraph (1) of the Regulation of the Minister of Transportation Number PM 93 of 2013 concerning the Implementation and Exploitation of Sea Transportation, it is stated that the sea transportation business is undertaken by national sea transportation companies which are an Indonesian Legal Entities (BHIs) in the form of Limited Liability Companies (PTs), State-Owned Enterprises (BUMNs), Regional-Owned Enterprises (BUMDs) or cooperatives established specifically for that business. In Article 68 paragraph (2), it is also explained that to be able to conduct marine activities, national sea transportation companies are required to have a business license. Such licenses are Sea Transportation Business Permits (SIUPAL) and Special Sea Transportation Operation Permits (SIOPSUS), which are operating licenses for the performance of special sea transportation activities.

In applying for SIUPAL, there are several requirements that must be met, both administrative and technical ones. This is regulated in Article 94 paragraph (3) and paragraph (4), PP 20/2010. Requests for Sea Transportation Business Permits (SIUPAL and SIOPSUS) can be submitted online. This mechanism began on July 8, 2018, when the Online Single Submission (OSS) system, which is a mandate from Government Regulation Number 24 of 2018 concerning Electronically Integrated Business Licensing Services, came into effect. This system simplifies the administration of submissions and publications that were previously manual online.

In 2019, the total registered sea transportation fleet involved in shipping in Indonesia was 4,419. Of this number, around 97%, namely 4,306 vessels, were sea transportation fleets owned by companies with a Sea Transportation Business License (SIUPAL). The remaining 3%, namely 113 ships, did not have a SIUPAL.

2.4 INDONESIAN SHIPPING INDUSTRY

In 2005, the Government implemented the cabotage principle, with the issuance of Presidential Instruction (Inpres) Number 5 of 2005 concerning the Empowerment of the Shipping Industry. Such a principle concerns domestic transportation activity conducted by national sea transportation companies using Indonesian-flagged vessels and operated by Indonesian crew members. This is based on the idea that domestic sea transportation plays a strategic role in national development in the fields of the economy, society, culture, politics, defense, and security, and is related to mobility, social interaction, and the culture of the Indonesian nation. Therefore, the principle was applied to protect the sovereignty of the country.

Based on the data in the Marine Transport Traffic Management Information System (SIMLALA) application, in 2019, out of a total of 4,419 marine transport fleets, the number involved in national transportation based on ship type was dominated by tug boats, with a total of 1,482 vessels, followed by barges, with a total of 1,476. These two types of ships far outnumber other types. This is because their functions are in accordance with the needs of Indonesia waters. They are followed by cargo ships and passenger ships, with totals of 563 and 293 respectively. Figure 2 shows that fishing vessels represent the lowest number.

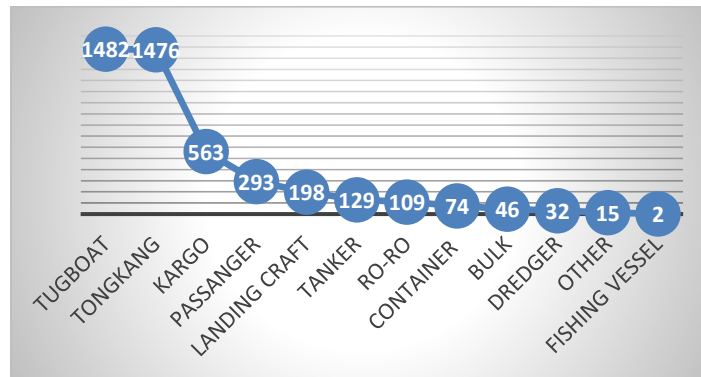


Figure 2. Size of National Marine Fleet by Ship Type in 2019

Sea transportation in Indonesia is used for various purposes, including coal, crude palm oil (CPO), BBM (fuel oil), offshore support, and marine tourism. Out of these various uses, in 2019 the leading position was occupied by coal cargo, with a total of 3,067 vessels. Meanwhile, the number of ships used for other purposes, such as CPO, offshore support, and marine tourism, is much lower, in the range of 100 to 300.

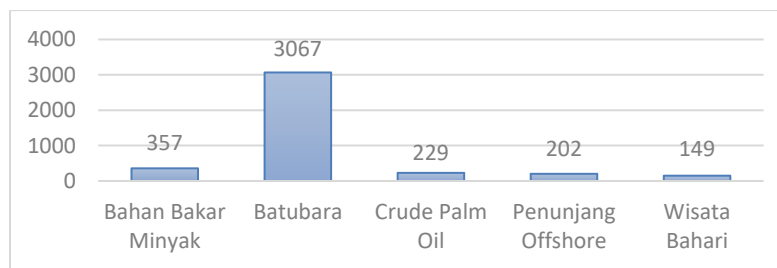


Figure 3. Size of National Sea Freight Fleet Based on Ship Load in 2019

2.5. PUBLIC POLICY EVALUATION

Evaluation has three main functions in policy analysis. First, it provides information on policy performance, namely the extent to which certain goals and targets have been achieved. Second, it plays a role in the clarification and criticism of the values that underlie the selection of goals and targets, while third, it contributes to the application of other policy analysis methods. From the results of the evaluation, it can be seen whether a policy needs to be reformulate its objectives and targets and alternative policy recommendations made.

In conducting the evaluation, the same criteria are used as those for recommendations. The main difference between them is that recommendations are made prospectively (ex-

ante), while the evaluation criteria are followed retrospectively (ex-post). The evaluation criteria are explained in Table 1.

Table 1. Evaluation Criteria

Num.	Criterion	Question
1	Effectiveness	Have a valued outcome been achieved?
2	Efficiency	How much effort was required to achieve a valued outcome?
3	Adequacy	To what extent does the achievement of a valued outcome resolve the problem?
4	Equity	Are costs and benefits distributed equitably among different groups?
5	Responsiveness	Do policy outcomes satisfy the needs, preferences or values of particular groups?
6	Appropriateness	Are desired outcomes (objectives) actually worthy or valuable?

Source: Dunn (2014, p. 324).

2.6. Previous Studies on VAT Facilities

Similar studies have been conducted previously by several researchers, including research conducted by Ryandita Marisa Fitrin (2016). This study analyzes the background to the policy change from exempted VAT to not-collected VAT and the differences between the two policies in their application. In addition, research related to commercial shipping companies was also conducted by Agung Tri Admiral in 2016 using the principles of the four maxims (equality, certainty, convenience of payment, and efficiency). In addition, research conducted by Edwina Putri Ananda (2016) discusses the VAT exemption incentives for the delivery of simple-owned flats in Jakarta from 2008 to 2015. However, this study also uses the theory used by the author, namely the policy evaluation criteria of Dunn, namely effectiveness or impact evaluation.

The research conducted is complementary to the previous study of Ryandita Marisa Fitrin, in that VAT policy is evaluated over the period of its implementation covering more than six years. This research is expected to be taken into consideration in the decision-making of various parties. It also provides information to the parties related to national commercial shipping companies.

3. RESEARCH METHODS

The research method employed is evaluation, which according to Ellet (2018) is a form of case study which aims to evaluate performance or policies that have been implemented. The purpose of the evaluation in this study is to provide recommendations to improve the implementation of the free VAT policy for the Import and Delivery of Certain Transport Equipment and Taxable Services to Shipping Companies.

The research examines the background of the VAT Facility on National Commercial Shipping policy and evaluates its implementation, which will be linked to various related theories and regulations. A descriptive qualitative approach was used, with the aim to describe and explain the background of the implementation of the government's VAT policy and to evaluate it.

Unlike quantitative research, which focuses on samples that are treated as research subjects, qualitative research observes informants and actors in order to collect information through interviews, discussions, and documentation. In accordance with this approach, the primary data collection techniques used in this study were based on in-depth interviews. In this study, data collection techniques were used through library research and field research.

The qualitative data analysis technique was employed. The process of analyzing the qualitative data in the study began by examining the data obtained from the interviews with the research informants, field notes, and related documentation. Djaelani (2013), cited by Trisliantanto (2020), states that qualitative data processing in qualitative research goes through several steps, namely data reduction, data presentation, and drawing conclusions/verification.

Result of evaluation of implementation VAT Facility Interviews were conducted with five respondents:

1. Bapak A, Sub Division of VAT, Center for State Revenue Policy, Fiscal Policy Agency. BKF is a unit under the Ministry of Finance which plays a strategic role as a formulator of fiscal policy and the financial sector.
2. Bapak B, a staff member at the Directorate of Taxation Regulation I, Section of Industry III at the Directorate General of Taxes. DJP has the task of formulating and implementing policies and technical standardization in the field of taxation.
3. Bapak C dan D, staff at Madya Dua Jaksel 1 Tax Office. KPP, a unit under the Ministry of Finance, has many functions, including providing guidance, the preparation and implementation of tax, and tax facility office administration.
4. Bapak E, Head of the Tax Division, was interviewed to obtain information related to the benefits felt by association members of the VAT facility.
5. Bapak F, Head of Finance PT. X, was interviewed to help understand the implementation of the VAT facility policy and the benefits felt by the company.

4. ORGANIZATIONAL PROFILE

PT. X is one of the pioneering shipping companies in Indonesia, and is engaged in container services. Established in 1968, the company provides inter-island shipping in the country with a reliance on reliable human resources, a solid and reliable reputation and integrated services.

Company values that are firmly held by PT. X include the upholding of integrity and professionalism, with the motto of being patient, steadfast, persevering, and having faith. According to the Business Field Classification (KLU) code, the company is engaged in liner domestic sea transportation for goods with code 50131. According to the type of ship used, it is a container shipping company. As a shipping company that has a Shipping Business License (SIUPAL), PT. X has taken advantage of the uncollected VAT facility since October 2015, with the issuance of PP 69 of 2015.

5. RESULTS AND DISCUSSION

5.1 CONSIDERATION OF THE USE OF THE VAT FACILITY AT PT. X

PT. X has utilized the not collected VAT facility since the end of 2015, when the PP 69 of 2015 first applied. Initial information obtained by the company from the Tax Service Office of PT. X is registered by offering an Uncollected VAT facility that can be utilized by PT. X. Based on the information, and based on the applicable regulations, PT. X submitted a request for an Uncollected Certificate (SKTD) and a Plan for Import Requirements and Acquisition (RKIP) to the registered KPP in 2015. From the interviews with the PT. X informants, it is learnt that the basis for consideration of the use of the VAT facility by the company was to reduce costs. SKTD and RKIP that have been approved by the KPP for imports, acquisition of goods and use of services, are given to the counterparty. In that way, the counterparty issues a tax invoice with code 07 (VAT not collected). This VAT facility policy is a convenience that can be utilized by PT. X.

Shipping companies have various types of income, including agency, brokerage, and management fees. However, according to PP 50 of 2019, activities that can take advantage of the uncollected VAT facility are related to public transportation on water, so other goods and services that are not regulated in the derivative rules, namely attachments to PMK 41 of 2020, remain liable to VAT. PT. X, as a container shipping company that has a SIUPAL, is a company that can take advantage of the facility because it plays more of a role in the distribution of goods; in other words, it conforms to business activities related to public transportation on water. According to an interview with the association, the VAT facility

is mostly used by container shipping companies because it supports the distribution of goods and is related to public transportation by water.

The convenience provided to this national commercial shipping company is in accordance with the rules in Article 16B paragraph (1) of the VAT Law, Law 42/2009, which is the Third Amendment to Law 8/1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. With regard to the non-collected VAT facility, the input tax paid for the acquisition of taxable goods and/or the acquisition of taxable services can be credited. This treatment is different from the non-exempt VAT facility, in which input tax cannot be credited, thus increasing the cost of services and/or goods produced.

As an illustration, if PT. X, as a company that utilizes the uncollected VAT facility, sells container ships to other shipping companies, the VAT is not collected if the transaction opponent has a SKTD and RKIP. PT. X will issue a tax invoice with code 07, by selecting additional information on the e-invoice "Submission of certain transportation equipment and/or Taxable Services related to certain transportation equipment." Therefore, with a facility in the form of uncollected VAT, PT. X can still make input tax credits, unlike VAT exempted, in which input tax cannot be credited.

In addition, PT. X also considers the company's cash flow in utilizing the facility. Shipping companies have large working capital, which is the ratio of current assets to current liabilities. With such capital, the company's cash flow is important for its growth. By utilizing the VAT facility, PT. X can improve this cash flow. During transactions with other shipping companies, it can provide information on the SKTD and RKIP possessed, so that in relation to imports, obtaining a BKP and submitting a JKP, they can take advantage of the uncollected VAT facility. This will reduce the amount of payment to the counterparty, because the VAT is not collected. This is explained in the interview with the finance director of PT. X, who states that the VAT facility has an impact on cash flow, since the company has large working capital.

5. 2 EVALUATION OF THE IMPLEMENTATION OF THE VAT FACILITY AT PT. X BASED ON DUNN'S EVALUATION CRITERIA.

The VAT facility granted to national commercial shipping companies has been running for more than five years. As explained in the literature review, it was evaluated using Dunn's criteria, consisting of efficiency, responsiveness, adequacy, equality, effectiveness, and appropriateness.

5.2.1. Efficiency

Efficiency relates to the effort made in achieving a goal. The less effort required to achieve a policy objective, and the greater the effectiveness, the more efficient the policy will be. This is generally analyzed in monetary terms. In the provision of VAT facilities, VAT is not collected from national commercial shipping companies, and the VAT provided by the facility is not a regional expenditure, so there is no revenue. Therefore, the uncollected VAT policy on shipping companies can be said to be efficient because it does not increase tax expenditures that need to be issued by the government. In addition, PT. X's implementation of the facility is more efficient since it uses the online mechanism.

The change in the main channel used is one of the changes in the business process undertaken to provide convenient services to taxpayers. With the change, application submissions by taxpayers, document submission, and other activities are no longer made directly to the Tax Service Office, but electronically through the Directorate General of Taxes website. This also changes the method of supervision performed by the Head of KPP, namely by utilizing the information system of the Directorate General of Taxes. At DGT, the business process that has been changed not only relates to IT, but also the business processes at the KPP. Must create a new SOP, which we will write in the technical regulations. We therefore discussed it together and ensured that everything was feasible and that when the PMK was issued it could be implemented.

5.2.2. Responsiveness

The responsiveness criterion relates to the extent to which a policy can satisfy the needs, preferences, or values of certain community groups. With the revision of the technical regulations related to the uncollected VAT facility, it can be seen that the government in this case has been relatively responsive to input from INSA, which is the aspiration of shipping companies. Likewise, there has been a change in the use of the term "sea transportation ship", which is required by the DGT and KPP for legal certainty. PT. X also stated that the government was responsive to the times with changes in the derivative regulations in 2020, making the administration of the use of facilities easier through the online mechanism.

5.2.3. Adequacy

Adequacy emphasizes the strong relationship between policy alternatives and expected outcomes. According to Dunn, the adequacy criterion relates to how far a level of effectiveness satisfies a need, value, or opportunity that creates a problem. In the implementation of the facility, PT. X does not use it for importing or acquiring spare parts,

as specified in the Attachment of PMK 41 of 2020. This is due to the need for detailed submissions for RKIP, so the administration is too complicated.

5.2.4. Equity

In accordance with the basic considerations, the provision of the uncollected VAT facility is given, one of which is to encourage water transportation. In this case, the Ministry of Finance has performed its function, so the policies put in place are in accordance with the objectives to be achieved, even though they cannot meet the equity criteria for all national commercial shipping companies. This is as stated in the interview with the INSA association.

5.2.5. Effectiveness

Effectiveness is closely related to the results achieved from a policy; it can be in the form of achieving targets, as well as in terms of the quality of services provided by a policy. This is in accordance with the notion of effectiveness of Dunn (2003), who states that it is related to whether the purpose of the action is achieved, an alternative can achieve the expected results. From the analysis conducted on the uncollected VAT facility policy, it can be seen that the utilization of service-related facilities is relatively effective compared to that of imports and acquisitions. The data obtained show that PT. X also does not take advantage of these facilities. This is also in accordance with the tax service office, which stated that only a few of the KPPs used facilities for importing and acquiring spare parts. Likewise, associations that still object to these requirements

5.2.6. Appropriateness

Appropriateness is the final criterion, and relates to substantive rationality. The value or price of the program objectives and the assumptions that underlie these objectives are the reference for this criterion. Based on evaluations from both the government side and the taxpayer side (PT. X), the uncollected VAT facility is appropriate for supporting the competitiveness of national commercial shipping companies.

With the development of e-government and business processes from the DGT, the KPP, which plays a supervisory role, can perform its duties more easily. The government simply needs to check on the website of the Ministry of Transportation, namely SIMLALA, to verify whether the SIUPAL submitted by the taxpayer who has applied for the facility is still valid. It can also be seen whether the taxpayer has made an evaluation.

Currently, there is no such procedure here and there, but one door at BKPM, OSS, in practice with the system at DGT and SINSW (Indonesian National Single Window System)

is now very simple. Therefore, if it is a procedure, it is simply a matter of checking at the last implementation PMK. For taxpayers, utilization will definitely be easier, faster, and more effective.

However, administrative obstacles have been experienced by the KPP, including the absence of a channel that connects the registered KPP with the related taxpayers. In this case, if there is a shortage in the documents uploaded by the taxpayer, the tax office needs to contact them in order to inform them of the problem. This will be the task of the KPP in the midst of a stipulation that an application that has been submitted and received within five days is considered accepted.

6. CONCLUSION AND RECOMMENDATIONS

6.1 CONCLUSION

PT X's basic considerations in utilizing the facilities are to reduce the company's costs and smooth its cash flow. Domestic shipping is in dire need of high working capital, so a facility that is not subject to VAT will be very helpful in making investments; for example, the addition of routes is clearly related to the need for more ships, as well as reducing logistics costs.

Based on Dunn's evaluation criteria, in line with the facility policy, VAT is generally not collected on shipping companies, especially PT. x is good enough. The implementation is relatively efficient, with the existence of an online mechanism; moreover, PT X and the association also assess the responsiveness of the government to be fairly good, especially with the new rules that make it easier. However, adequacy is considered insufficient, because PT. X does not use the VAT facility for imports or the purchase of spare parts because the administration is complicated. Likewise, the criterion of similarity has not been fulfilled because not all shipping companies can take advantage of these facilities. On a positive note, the policy has been effectively applied to PT. X in service transactions, but not yet for the delivery of spare parts. The policy is deemed appropriate in encouraging shipping companies, especially PT. X.

From the results of the evaluation made by considering the suitability of various ministries, several issues need to be considered. The first is related to communication between WP and KPP, which are registered as supervisors. It is hoped that there will be media that can facilitate communication between the two parties. In addition, it is necessary to review the procedure for utilizing the facilities for the import and delivery of goods that still require RKIP, because in KPP Madya Dua, South Jakarta 1 few use them. There is a need to review the suitability of the facility in order to increase the competitiveness of shipping companies.

6.2 RECOMMENDATIONS

Based on the research findings, the following recommendations are made.

1. On the side of policymakers, it is necessary to reconsider the submission of the import and acquisition of sea transportation vessels, spare parts, and other equipment so that they do not use the detailed Import and Procurement Needs Plan. With easier administration, it is expected that PT. X and other national commercial shipping companies can take better advantage of the facilities provided.
2. In terms of implementation, it is necessary to have an online means of communication between the tax service office and taxpayers. In this way, communication between taxpayers and the registered Tax Service Office will be easier and help avoid deficiencies or errors in documents that have been uploaded online.
3. With the level of working capital required by PT. X and national commercial shipping companies in general, it is necessary to reconsider whether the facilities can be applied to other categories, especially bunkers, which are one of the largest cost components for shipping companies.

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