The government’s goal of increasing revenue through taxation is contrary to the company’s goal as a taxpayer: to reduce the tax burden and increase profits while still complying with government tax regulations. This study aims to determine how tax planning is used to reduce the cost of VAT and PPh Article 4(2) at PT. BAP 2013–2017 using a qualitative research case study approach. The results of the research show that the implementation of the tax planning of PPN and PPh article 4(2) transfer of land and buildings, as well as land and buildings at PT. BAP is tax planning by avoiding tax violations, delaying input tax crediting, and tax planning through purchasing BKP with VAT. Still, the implementation of this tax planning has not been efficient due to a lack of knowledge and awareness of paying taxes, causing losses to PT. BAP of IDR 3,340,314,823.

Tujuan pemerintah untuk meningkatkan penerimaan melalui perpajakan bertentangan langsung dengan tujuan perusahaan sebagai wajib pajak, yaitu mengurangi beban pajak untuk meningkatkan keuntungan dengan tetap mematuhi peraturan perpajakan pemerintah. Oleh karena itu, perusahaan perlu menyiapkan rencana pajak. Penelitian ini bertujuan untuk mengetahui bagaimana perencanaan pajak dapat digunakan untuk mengurangi pembayaran PPN dan PPh Pasal 4(2) di PT. BAP 2013–2017, menggunakan penelitian kualitatif pendekatan studi kasus. Hasil penelitian menunjukkan penerapan tax Planning PPN dan PPh pasal 4(2) pengalihan atas tanah, bangunan, maupun tanah dan bangunan di PT. BAP adalah tax planning dengan menghindari pelanggaran perpajakan, penundaan pengkreditan pajak masukan dan tax planning melalui pembelian BKP dengan PPN, namun penerapan perencanaan pajak ini belum efisien dikarenakan kurangnya pengetahuan dan kesadaran membayar pajak sehingga menyebabkan kerugian pada PT. BAP Sebesar Rp3,340,314,823.
INTRODUCTION
As the largest source of state budget revenue, the government continually increases tax revenues, one of which is by providing comprehensive tax reforms to the public. Since 1983, the collection system in Indonesia has adopted a self-assessment system, which gives taxpayers the authority to calculate, pay, and report to the Tax Service Office (KPP) or through the online administration system provided by the Tax Service Office. Companies are taxed as taxpayers based on state revenues. The more taxes the company pays, the more income the state generates. According to (Yoehana & Harto, 2013) the government’s goal to maximize revenue in the taxation sector is contrary to the company’s goals as taxpayers, namely trying to reduce the tax burden for greater profits, maintaining the welfare of the company’s leaders, and continuing its business as a survival strategy. On the other hand, to get big profits while still complying with the tax regulations provided by the government, companies need to have and carry out the applicable tax planning. Therefore, tax planning aims to use existing rules to minimize the tax burden. An example of tax planning used by companies is tax planning to reduce the amount of value-added tax (VAT).

Tax payables or VAT overpayments that cannot be credited are standard in many companies, including the company where this research was conducted, namely PT. BAP. A company engaged in real estate and hospitality, selling condotel and villa units, was established in 2013. PT. BAP is registered as a taxpayer at KPP Pratama Batu and recognized as a Taxable Entrepreneur (PKP). Therefore, PT. BAP already has tax obligations from its buying and selling transactions. PT. BAP has several businesses, so its tax obligations are getting more complex. Not only the overpayment of VAT but also the problem of confirming when Article 4(2) Income Tax must be paid at the time of the transfer of land and building rights. PT. BAP believes that Article 4(2) Income Tax is payable and collected when the Notary issues the Sale and Purchase Deed (AJB) after the settlement of the Villa purchase. According to the taxation provisions of Article 4 paragraph (2), income tax must be paid to the state at each villa payment term so that PT. BAP does not have to wait to pay PPh Article 4 paragraph (2) when the buyer has paid the villa payment.

On March 25, 2017, when the Tax Amnesty policy was implemented, PT. BAP was declared to pay the principal of VAT and PPh 4 (2) tax in IDR 1,791,769,684 (One Billion Seven Hundred Ninety-One Million Seven Hundred Sixty-Eight Rupiah). However, a VAT overpayment of IDR 4,941,451,431 must be written off (it cannot be used to offset a tax loss). In 2016 and 2017, they must pay VAT and PPh 4 (2) in IDR 733,929,408 (Seven Hundred Thirty-Three Million Nine Hundred Twenty-Nine Thousand Four hundred and eight Rupiah). The BAP was examined by the Batu City Tax Service Office regarding the VAT excess compensation after the tax amnesty period ended, namely on March 31, 2017, and obtained a decision that the extra VAT input tax of PT. BAP should not be credited because it is considered unrelated to the company’s line of business, so PT. BAP must pay taxes owed in 2013-2017 amounting to IDR 2,525,699,093 (Two Billion, Five Hundred Twenty-Five Billion). Thus, the tax obligations of VAT and PPh 4 (2) PT. BAP are not decreasing but increasing. Therefore, there needs to be a tax plan to help minimize the taxes.
Jakarta. The analytical method used is descriptive. The results showed that PT. Transworld Solution has implemented several good tax planning strategies in the VAT sector. This can be seen from the company’s input tax credit for the output tax obtained during the same tax period. The company still has a tax return (SSP) and submits one on time (SPT), but it also delays tax payments. The company has not received payment for the tax issuance issued by the company. The company earned a gross profit of Rs. from the total output tax that it had to pay in 2014.

This study aims to identify the application of tax planning to minimize Value Added Tax (VAT) and Income Tax Article 4(2), which is deposited at PT. BAP 2013–2017. This research was conducted in Indonesia, especially in the Batu Metropolitan City Government, because Indonesia has implemented tax planning for every taxpayer. However, the implementation of tax planning was not successful due to a lack of knowledge and awareness of taxes.

**Stages in Making Tax Planning**

**Suandy (2011: 13)** argues that tax planning can be successful as expected but must go through stages. First, the existing information (database) is analyzed. The first stage of tax planning is to analyze the various tax components involved in the project and calculate the resulting tax burden as accurately as possible. This can only be done by considering each tax element individually and collectively, which must be formulated for the most efficient tax planning. Second, develop one or more tax plans. Select your form of business transaction or international relations. At least two countries are predetermined in almost all international tax systems. From a tax perspective, the planning process cannot go beyond the stages of selecting the most profitable transactions, operations, and relationships. Third, evaluate tax planning as a small part of the company’s overall strategic plan. Changes in action (current plan) should be implemented even if the probability of success is small and requires additional costs. This plan should be implemented whenever there are significant tax savings because the losses incurred are minimal. As long as the tax savings are significant, the plan should be executed because the losses incurred are minimal. The fifth is updating the tax plan. Even if the tax plan has been implemented to the realization stage as part of the agreement, it is still necessary to consider any changes that may impact the law and its implementation (in the country where the activity takes place).
General Strategy of Tax Planning
According to Karayan et al (2002) in the book (Sudrajat and Ompusunggu 2015), four strategies are to save the tax burden. First, creation, namely planning tax profits by moving the company’s primary operations to countries with lower income tax rates. For example, the income tax rate applicable to textile entrepreneurs who export and shift their principal business activities from Indonesia to Vietnam is lower than the rate in Indonesia. Second, conversion is a change in tax perspective in business operations to generate business income. For example, advertising sales generate the primary income (or ordinary income) and may be subject to the highest income tax rates. Third, shifting is a technique of transferring the amount of tax liability (tax base) to a profitable tax accounting period. For example, the accelerated depreciation of an asset is changed from the straight-line method to the declining balance method. This will reduce depreciation expense as gross income increases at the beginning of the period so that tax payments can be deferred to future periods. The fourth splitting is to inform the tax base between several taxpayers to get different layers of income tax rates.

Value-Added Tax
Value Added Tax (VAT) is a tax levied by the central government. The law for collecting VAT is Law Number 8 of 1983 concerning Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPhNBM) of Goods and Services, amended several times by Law Number 42. 2009. VAT is a tax levied on any goods or services that have added value flowing from producers to consumers. According to Sukardji (2015a) Value Added Tax (VAT) is a tax levied on the consumption of goods and services. VAT imposes tax obligations by giving the same treatment to the consumption of goods and services subject to VAT. Rahayu put forward another opinion related to VAT (2010:231), namely the added value of services generated by production factors by each cross-sectoral company when preparing, producing, distributing, and selling goods or supplying goods to consumers.

BKP is defined as tangible goods, both movable and immovable according to their nature or law, and intangible goods taxed under the VAT law, according to Law No. 8 of 1983, cited by Mardiasmo (2008: 274). The first delivery or sale of BKP is the transfer of rights to taxable goods that have been approved or delegated; the second is the transfer of taxable goods due to a lease-purchase agreement or a lease agreement; the third is the sale of taxable goods to intermediaries or auctioneers; the fourth, the taxable goods are provided for their use or a fee is collected; fifth, taxable goods are inventories or assets that remain at the time the company is dissolved and cannot be sold in a prescribed manner; sixth, submit BKP from the center to the center. The seventh branch or branch delivers taxable goods; the eighth, PKP, sells taxable goods in a financing contract based on sharia principles whose sales are sold directly from PKP to parties who need taxable goods. (Article 1A(1) of Law No. 42 of 2009).

Income Tax Article 4 (2) of the PPh
Income Tax Article 4 (2), also known as final income tax, is a tax imposed on several types of income earned by corporate taxpayers and individual taxpayers. The tax withheld is the final tax. Income Tax Article 4 Paragraph 2 or Income Tax that is Final is an income tax imposed on certain types of income that is final and cannot be credited against income tax payable. What does it mean to withhold tax only once in a tax period, considering the ease, convenience, certainty, and timeliness of tax collection?

According to Article 4(2) of Law Number 36 of 2008 concerning Income Tax, the final taxes are as follows: income in the form of interest on deposits and other savings; cooperatives to individual cooperative members; interest paid on deposits; payment in the form of the lottery; income from trading in shares and other securities; exchange derivatives by venture capital companies from sales transactions, share sales transactions, or transfer of an interest in participation in partnerships; transfer
of land rights and buildings; construction service business activities; real estate business activities; and property transfer transactions in the form of land and building leases; other income, with or based on government regulations.

METHODS
This research uses a case study approach with a positive qualitative paradigm approach that focuses on this research using a positive qualitative paradigm as science, which is carried out based on strict procedures and rules that intend to explain facts, cause and effect relationships, predict, emphasize points, and find laws. That applies so that humans can predict and control events. The data analysis technique used in this research is the data analysis of the interaction model above. First, data collection was carried out at PT. BAP with interview and documentation techniques. Second, by summarizing, selecting, and concentrating the data on things by the research objectives, the data obtained from the field through interviews and recordings is reduced. Third, the presentation of data in tables, charts, etc. Fourth, conclusion: the last step in analyzing qualitative data on the interaction model is concluding and validating them. Based on the data that has been reduced and presented, the researcher draws conclusions supported by solid evidence during the data collection stage.

RESULTS AND DISCUSSION
Value Added Tax (VAT) and Income Tax Article 4 (2): Hotel Business
Hospitality services are not subject to VAT as stipulated in Article 4A paragraph (3) of Law No. 8 of 1983 concerning Value Added Tax (VAT), as last amended by Law No. 7 of 2021 concerning Harmonization of Regulations. Hotel business taxes are mainly imposed on the source of income of the hotel business from three potential sources of tax. The three potential taxes levied are local tax, income tax article 4 (2), and value-added tax (VAT). However, in addition to these three sources of taxation, several sources of tax are subject to operational activities as non-primary income, such as Income Tax (PPh) Articles 21, 22, 23, and 26 and Corporate Income Tax.

From the explanation above, it can be concluded that there are several aspects of taxes that PT has implemented. VAT from the hotel business can come from services provided to non-hotel guests, for example, laundry services, fitness center services, spas, and other services for visitors other than hotel guests. The VAT charged is 10% of the taxation basis. BAP, such as local tax (PB1), is charged for hotel revenue from rooms, restaurant income from alakat, various activities, and meeting activities held by the government, which is directly deducted PPh 23 for the use of services by the government. However, rental income facilities such as fitness and pools have not been taxed, namely PPh article 4 (2), because of a lack of tax understanding of what aspects of taxes are subject to services for non-guests.

Value Added Tax (VAT) and Income Tax Article 4 (2): Villa and Condotel
Various business stages, starting from the land preparation stage until the product is ready to be sold to consumers. Each stage will give rise to a different tax aspect. The preparation stage is the initial stage of the property business. This phase includes preliminary research and market and potential commercial studies. As stated by Mr. D, the owner of the company, he chose the business location on a hill from the results of interviews in the field because the location of the land is his own and is strategic enough to build hotels and villas. Then proceed with construction planning activities and budget planning. This activity can be carried out by the developer himself or by using the services of a consultant. The interview with the owner, Ibu E, the other owner, revealed that the initial construction of the hotel and villa required a large amount of money because it was located on a hill. For the types of tax related at this stage, the first is Article 21 Income Tax or Article 23 Income Tax, namely gross income received from consultants who conduct research.
and feasibility studies. PPh article 4 (2) applies to the income of the construction service provider and is collected by the business qualifications of the construction service provider. Third, VAT is imposed on 10% of the value of services received by building service operators.

In the land acquisition stage, it can be obtained by buying directly from the landowner, through an intermediary (intermediary), or in collaboration with the landowner. The tax at this stage is in the form of a final income tax of 2.5% of the selling price or transaction price. Generally, the buyer and seller agree to use the NJOP price only on the SPPT PBB, not the actual sale. PPh is paid at a tax rate of 5% of the selling price/transaction price after deducting NPOPTKP by respective regional regulations. In general, buyers and sellers must use the NJOP price on the SPPT PBB, not the selling price or transaction price. For PPh articles 21 and 23, if the sale is assisted by an intermediary, from the income earned by the intermediary; if the seller is a PKP who conducts the business of selling land, from VAT on the transaction price of land and buildings.

The next stage is the product marketing process. This activity can be done by the developer himself or by using the services of other parties as marketers. Companies often market their products to consumers even before the property is completed or has not been built. There are two types of property products that are built first and then sold: first-sale property units, which are typically residential property products such as houses, apartments, and shophouses; and second-sale property units, which are typically residential property products such as houses, apartments, shophouses, and apartments. The tax that applies at this stage is a VAT of 10% of the selling price and the final income tax article 4(2) on the transfer of land, buildings, and land and buildings at 2.5%. The selling price, PPh Article 4(2), of land, buildings, and land and buildings leased, is calculated at 10% of the rental value. BPHTB calculates 5% of the selling price after deducting NPOPTKP by their respective regional regulations.

Value Added Tax (VAT) and Income Tax Article 4 (2) on Hotel and Villa Facilities

The development of infrastructure, facilities, and utilities (PSU) in the form of public facilities (fasum) and social facilities (fasos) must be carried out by developers, mainly of residential property products. The building and size of the PSU are listed in the local government-approved site plan.
The construction of public institutions in road construction, drainage, wastewater treatment, waste treatment, power grid, water purification, telephone, gas, traffic, street lights, worship facilities, parks, sanitation, education, etc. This work is often done by construction service entrepreneurs who use heavy equipment and other special tools. The interview results with Mr. F show that many facilities can be used by hotel guests for free, while non-guests are charged.

The form of taxation at this stage is the final income tax, article 4 (2). The income of construction service providers is subject to a VAT rate of 10% by the qualifications of the construction business. The value of services received by service providers, PPh Article 23, amounts to 2% of gross income from payments to building service entrepreneurs (contractors of machine installations, equipment, electricity, water, gas, etc.); PPh Article 23, if there is a rental of equipment, machinery, and other equipment, amounts to 2% of the rental value; and income tax article 21 for experts. The results of interviews in the field show the rental income of facilities such as fitness and swimming pools. PT. BAP has not taxed VAT and Income Tax under Article 4 (2) because it lacks tax understanding of what aspects of taxes are subject to using facilities available to non-guests.

**Tax Planning by Avoiding Tax Violations**

In this tax planning, PT. BAP tries to avoid violating the applicable tax regulations and not be subject to administrative sanctions and criminal sanctions. In order to avoid violating the applicable tax regulations, PT. BAP performs in several ways, such as applying applicable regulations and being disciplined in carrying out tax obligations, including correct tax calculations and timely tax payments and reporting. Tax planning for PPh article 4 (2) payment of rights to land, buildings, and land and buildings is carried out by increasing installments from Villa and Condotel users.

PT. BAP will issue an output tax invoice and generate an invoice id with tax code 411128 and deposit type 402 within the time limit stipulated in the tax law. From the interview above, it can be ensured that it has been carried out correctly by paying attention to supervision to avoid administrative and criminal sanctions at this planning stage. However, several obstacles are encountered due to a lack of knowledge about when PPh article 4 (2) payable must be deposited to the state.

**Tax Planning With Delay in Input Tax Crediting**

PT. BAP first adjusts the total sales when carrying out this tax planning; this is done to determine the amount of input tax invoices that will then be added to the output tax invoice obtained from sales turnover. If the total sales are significant, then the automatic output tax invoice becomes more extensive, so a large credit from the input tax invoice is needed to reduce the VAT owed as much as possible. If the sales in a given period are small, then the amount of the Input Tax Invoice will be adjusted to the amount of the Output Tax Invoice; if there is an Input Tax Invoice not included in the period, it will be credited in the next period, such as January and February. The monthly tax invoice is credited in March, which is suitable for the company because this is the company’s goal for tax planning.

**Tax Planning Through BKP Purchase With VAT**

PT. BAP, a PKP, makes purchases for the construction of villas, condotels, and operational hotels from suppliers that have been confirmed as PKP only and makes purchases from non-PKP suppliers. In this tax planning, PT. BAP makes more BKP purchases from PKP suppliers. In this tax planning, PT. BAP makes more BKP purchases from PKP suppliers. Article 9 of Law No. 42 of 2009 further regulates the mechanism of input tax credits. This article stipulates that input taxes be deducted together within the same tax period. Another thing that PT must consider BAP is an input tax that will be removed and must meet the formal and material requirements because some input taxes cannot be deducted, including incomplete tax invoices under Article 9 and Article 16B of the VAT Law.
From the results of research in the field, PT. BAP, a Taxable Entrepreneur (PKP), several essential things must be considered in calculating and reporting VAT for tax planning. One of the essential things that must be considered is the tax regulations regarding the rate and time of payment and VAT reporting.

In 2013-2015, PT. BAP received installments of IDR 27,907,197,243 from Condotel and Villa subject to VAT output of IDR 2,790,719,724 and PPh article 4 (2) of IDR 1,395,359,862, and there is no hotel revenue yet since the hotel started operating in 2016. The purchase for the construction of the villa and hotel and its facilities amounted to IDR 69,200,083,165 with an INPUT VAT of IDR 6,920,008,316.

PT. BAP received installments of IDR 7,217,351,646 (seven billion two hundred seventeen million three hundred fifty-one thousand six hundred and forty-six rupiahs) for condotels and villas subject to Output VAT of Rp 721,735,164 (seven billion twenty-one million seven hundred and thirty-five thousand one hundred and sixty-four rupiahs) and PPh Article 4 (2) for IDR 360,867 Input VAT of IDR 1,632,661,465 (Sat billion six hundred sixty-five thousand, four hundred and sixty-five rupiah) applies to purchasing villas and hotels.

Based on the sales of condotels and villas in 2013–2017, it only reached Rp. 35,124,548,890, which was subject to a 10% output VAT of IDR 3,512,454,889 and PPh article 4 paragraph 2 of IDR 1,756,227,445, while purchases reached up to 70% of sales of IDR 85,526,697,822, which is subject to 10% input VAT at IDR 8,552,669,782. So, in 2013–2017, PT. BAP should have an excess of IDR 3,340,314,823, which can be calculated to be compensated for or can be refunded back to PT. BAP. The remaining IDR 1,699,900,070 can not be compensated because they are not related to the Villa and Condotel business and hospitality services, which are certain types of services that are not subject to VAT as regulated in Law No. 7 of 2021 concerning Harmonization of Tax Regulations. Due to negligence on the part of PT, the BAP causes the excess input tax to be written off during the tax amnesty period due to (1) lack of understanding regarding the implementation of Value Added Tax (PPN) and PPh Article 4 Paragraph 2 Tax Planning, (2) lack of awareness to pay VAT and PPh Article 4 Paragraph 2 (the low one).

**Minimal Understanding of the Application of Value Added Tax Planning (VAT) and Income Tax Article 4 Paragraph 2**

One of the causes of the poor implementation of Article 4(2) VAT and PPh tax planning is the lack of awareness of VAT and Article 4(2) PPh. Tax literacy is how taxpayers know the applicable VAT and PPh Article 4 (2) regulations. A lack of understanding of VAT and PPh article 4 (2) resulted in financial statements and tax accounting not being by tax provisions. PT. BAP, which runs a real estate and hotel business, must master accounting and taxation. The accounting treatment of «Villa and Condotel» real estate taxes that the central government manages must pay attention to the VAT taxation aspects that the central government governs. For hotel businesses managed by local governments, services not subject to VAT are regulated in Article 16B and Article 4A of the HPP Law. Therefore, the purchase and sale of hotel services are not subject to VAT, so the input VAT on investments cannot be credited with the output VAT for hotel services. For the real estate business «Villa,» regulated in PP Number 34 of 2016, taxpayers who have PKP must be subject to VAT on purchases and sales. From the results of interviews in the field, there are several parties PT. The BAP is related to making decisions to fulfill tax obligations. There is a lack of awareness of when VAT is due, when VAT may be credited, and the repercussions of failing to deposit or report VAT, resulting in a loss of IDR 3,340,314,823, which should be paid for in months or returned from tax.

**Awareness to pay VAT and Low-Income Tax Article 4 (2).**

Taxpayer awareness is essential for tax collection. The taxpayer’s willingness to pay taxes determines the success of tax collection. People themselves do
not like to pay taxes. This is because people never know exactly what form of refund is issued for taxes. Suppose the government does not socialize the tax system that is adequate and easily understood by the public, especially taxpayers. In that case, the government’s efforts in education, consultation, and other fields will be less meaningful in increasing taxpayer awareness. From the results of interviews with informants of PT. BAP does not have the awareness to pay taxes due to a lack of knowledge about recognition when owed VAT and Income Tax Article 4 (2) at the time of repayment or issuance of AJB from the notary of sale of villas and condotels. This resulted in fines for depositing and reporting on VAT and Income Tax Article 4 (2), thus causing losses to PT. BAP amounted to IDR 3,340,314,823.

MANAGERIAL IMPLICATION
Tax planning is a taxpayer’s strategy to apply taxes legally. Therefore, this study has a tax that has been PKP to implement VAT and PPh article 4 (2) tax planning by implementing several strategies such as tax planning by avoiding tax violations, tax planning with delayed crediting of input taxes, and tax planning. BKP plus VAT. The results of this study are how PKP implements tariffs, thus paving the way for taxpayers to carry out taxes correctly. This study also adds to the literature on the implementation of tax planning submitted by Early Suandy, Mardiasmo, and Yoehana. This study has limitations in tax planning and only does tax planning for VAT and PPh Article 4(2) taxpayers with PKP. The study window is also concise. Thus, the scope for further research.

CONCLUSION
This study aims to determine how the implementation of tax planning in offering payments for Value Added (VAT) and PPh Article 4 Paragraph (2) payments at PT. The BAP in 2013–2017 is tax planning by avoiding tax violations, tax planning with delayed crediting of input taxes, and tax planning through the purchase of BPK with VAT. Implementing this tax planning is not successful and inefficient, causing losses to PT. BAP of IDR 3,340,314,823. This is because the decision-making parties to exercise their rights and obligations lack understanding or knowledge regarding the taxation aspects of VAT and Income Tax Article 4 Paragraph (2) regarding rights to land, buildings, and land and buildings, thus causing awareness to pay taxes. Therefore, if taxpayers do not have sufficient tax knowledge, they do not have tax awareness, which will cause taxpayers not to apply taxes, so tax planning is not effective. If the level of understanding of taxpayers is high, then compliance in paying taxes is also high; otherwise, if the level of understanding of taxpayers is low, then compliance in paying taxes is also low.

Suggestion
Based on the findings and conclusions of previous research, the following suggestions are submitted:

• For taxpayers: taxpayers need to take part in ongoing training and socialization regarding regulations and their amendments regarding VAT and PPh Article 4 (2).

• Taxpayers must be able to fulfill their obligations to pay and report taxes on time as a reflection of good citizenship. They must comply with applicable regulations in the public interest.
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