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## NPWP REGISTRATION MECHANISM ON CV. TRIBINA JASAINDO (PRACTICAL WORK AT CV. TRIBINA JASAINDO)

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### Abstract

The state has various sources of funds, one of which is a tax called Income Tax is a tax from the state, which every year the collection is done directly to the taxpayer. In order to organize all activities in taxation, taxpayers must have a Taxpayer Identification Number (NPWP), as a function for the identity of the taxpayer and to maintain regularity and discipline in payments and conduct supervision in tax administration. The people who want to get NPWP must first make it by qualifying the administrative requirements, which the government has counseled on tax issues. But there are still many who are confused how to register and whether the registration is done manually or electronic systems. Regarding this matter the place of research to carry out practical work is on the CV. Tribina Jasaindo, which is a company engaged in services for document management in Batam City. The company has an address in Ruko Greenland Block I No. 5, Tering Bay, Batam City. At the implementation stage, the author permits to carry out the practical work on the CV, then submits the design idea according to the title of the practice work, and then the author processes the data information to be carried out the output design.

**Keywords:** *Registration, Taxation, NPWP*

### Introduction

CV. Tribina Jasaindo is a company or business entity engaged in the business of service providers, which serves personal file management services and Company documents such as, KTP, NPWP, Establishment of PT, CV, NIB, Business License, and other Company Special Permits. CV. Tribina Jasaindo is located at Ruko Greenland Block I No. 5, Tering Bay, Batam City. CV. Tribina Jasaindo in this case, has hours and working time that is on Monday to Friday at 09.00 - 17.00 WIB. Next is the CV. Tribina Jasaindo to run its business has an organizational structure in its company to make it easier to run a good company administration, which is CV. Tribina Jasaindo has one commissioner, two directors, and one staff member.

Development is the procedure of a change that occurs consciously, planned, and sustainable with the aim to improve the welfare of Indonesian people.<sup>1</sup> This is interpreted as a change from the circumstances or conditions of a life that is not good to a more decent standard of living in the plan to achieve the state goal for the Indonesian nation, and to realize the plan certainly requires a lot of attention to the issue of financing a country's development.<sup>2</sup> The state has various sources of funds, one of which is a tax called Income Tax (PPH). Income Tax is a tax from the state, the result of which is the source of receipt of the State Revenue and Expenditure Budget or abbreviated as APBN every year. Income Tax can be said to be a direct tax which means that the collection is done directly to the taxpayer, and is carried out within a year periodically at the end of each year. In order to organize all activities in taxation, taxpayers must have a Taxpayer Identification Number abbreviated as NPWP, as a function for the identity of the taxpayer and to maintain regularity and discipline in payment and conduct supervision in tax administration.<sup>3</sup>

NPWP or which can be abbreviated as The Taxpayer's Principal Number is certainly very familiar to the surrounding community, NPWP is needed for the management of various things and is very important related to taxation. Judging from "Article 1 Number 6 of Law No. 28 of 2007" regarding NPWP or Taxpayer Identification Number is an identification or identity that has been given to the Directorate General of Taxes for the taxpayer.<sup>4</sup> NPWP itself is divided into two types, the first is a personal NPWP that is distributed to taxpayers who are individuals and have income in Indonesia, and also NPWP entities that are distributed to taxpayers in the form of companies or business entities that also have income in Indonesia.<sup>5</sup> People who want to obtain or have an NPWP must first create an NPWP by meeting administrative requirements, which relate to subjective conditions and objective conditions in accordance with the provisions of tax implementation.<sup>6</sup> Prospective taxpayer applicants who have met the requirements, can apply for their NPWP registration in the KPP whose work area covers the

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<sup>1</sup> Rahayu, H. L. (2016). "The Mechanism of Registration of Taxpayer Identification Number (NPWP) of Private Persons at the West Semarang Primary Tax Service Office". Thesis. Vocational School of Diponegoro University, Semarang. Page. 1.

<sup>2</sup> Siregar, D. L. (2017). "The Influence of Taxpayer Awareness and Tax Sanctions on The Compliance of Private Taxpayers at the Batam Primary Tax Service Office". *Journal of Accounting and Management Innovation*, 1(2). Page. 119.

<sup>3</sup> Lainutu, A. (2013). "The Effect of the Number of Taxpayers PPh 21 on The Receipt of PPh 21 in KPP Pratama Manado". *Journal of EMBA (Journal of Economic Research, Business Management, and Accounting)*, 1(13). Page. 375.

<sup>4</sup> Abbas, D. S., Eksandy, A., & Hakim, M.Z. (2020). "Training in NPWP Registration Procedures with E-Registration System at KPPS SME Abdi Kerta Raharja". *Prosding Semadif*, 1. Page. 246.

<sup>5</sup> Hanif, R. A., Basri, Y.M., & Bestari, L. "The Effect of The Need to Have NPWP, Ease in Taxation, and Taxpayer Understanding of Ownership of Taxpayer Principal Number (NPWP) (Empirical Study on MSME Entrepreneurs in Pekanbaru City)". Thesis. Riau University, Riau. Page. 6.

<sup>6</sup> Anggarini, N. (2018). "Implementation of Licensing for The Creation of Electronic Trade Business Licenses in One Door Integrated Service Kebayoran Baru South Jakarta". *Public Administration Journal (PAJ)*, 2(2). Page. 185.

domisili or place of activity of the taxpayer concerned.<sup>7</sup> Applications to register NPWP that has been submitted by prospective taxpayers can be implemented either manually or online.<sup>8</sup> The application for registration submitted manually can be carried out by prospective taxpayers by going directly to the KPP to be able to immediately submit their registration form and administrative requirements files.<sup>9</sup> While applications submitted online, can be done using an information technology system that covers part of the Information System or SI DJP, called Electronic Registration Application (e-Registration). The administrative requirements file submitted through the application can be submitted directly by going to the KPP, or it can be sent via online, namely uploading the file.<sup>10</sup> The Government of Indonesia has tried its best in various ways to inform and show the taxpayer that the tax is very important for the smooth and continuity of domestic development in order to create prosperous, prosperous, peaceful, and fair citizens. Although the government has provided a lot of socialization to many communities, especially taxpayers through counseling on issues in taxation, but there are still many circumstances related to tax issues and there are still many that cannot be understood by the public in general. The problem is like the public is still confused how to register the Taxpayer's Principal Number (NPWP) of private people, then the community is faced with the problem of whether and how the Registration of Taxpayer Principal Number (NPWP) is done manually or hammering the electronic system. Based on the background that has been described above, the author is interested and wants to study more deeply in a scientific research in the form of a report with the title **"NPWP Registration Mechanism on CV. Tribina Jasaindo (Practical Work at CV. Tribina Jasaindo)"**

## Methods

The method used in carrying out this activity begins with data collection techniques, which use empirical research in the form of data results derived from the field and primary data derived from data collection used by the author in using preliminary data in this practical work. The data used in this writing is interviews and observations, the author conducts interview sessions to get information through questions and answers with sources or concerned parties who work or challenge in the office CV. Tribina Jasaindo. Interviews are conducted face to face or online

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<sup>7</sup> Masithoh, A. A. (2011). "The Effect of The Addition of Taxable Entrepreneurs, Reported VAT Period Notices, and Reported Tax Deposit Letters on Value Added Tax Receipts in KPP Pratama Semarang Candisari". Thesis. State University of Semarang, Central Java. Page. 23.

<sup>8</sup> Novitasari, A. (2021). "NPWP Registration Mechanism Before Pandemic And After Pandemic at North Malang Primary Tax Service Office". Thesis. University of Muhammadiyah Malang, Malang. Page. 2.

<sup>9</sup> Mintje, M.S. (2016). "The Influence of Attitudes, Awareness, and Knowledge on The Compliance of Private Taxpayers (MSMEs) in Having npwp (study on taxpayers of private people owners of MSMEs registered in KPP Pratama Manado)". Journal of EMBA (Journal of Economic, Management, Business, and Accounting Research), 4(1). Page. 1031.

<sup>10</sup> Bandiyono, A., & Chaerul, I. F. A. (2019). "NPWP Registration Application Completion Service Through Electronic Registration Application (E-Registration)". Journal of Democracy and Regional Autonomy, 17(2). Page. 138.

communication. While observation is carried out a direct observation made by the author in obtaining data and information that will be used as writing material.

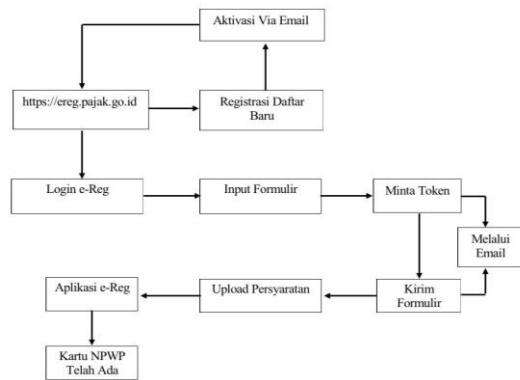
At this stage of implementation, there are several stages of research that will be carried out by the author in the following practical work report, First at this stage of preparation will be done by starting to determine the prospects of the place for work, as well as applying for permission to carry out practical work in the company. After approval, then begin to carry out the work of the practice. Then the author explores some information, problems and until getting the appropriate topic as material for the implementation of practical work on the CV. Tribina Jasaindo, so that the author can find out how to register NPWP. Second, At this stage of implementation, the author conveyed his design idea in accordance with the working title of this practice based on legal knowledge of "Regulation of the Director General of Taxes Number Per-02 / PJ / 2018 on the Second Amendment to the Regulation of the Director General of Taxes Number PER-20 / PJ / 2013 On The Procedure of Registration and Provision of Taxpayer Principal Numbers, Business Reporting and Strengthening of Taxable Entrepreneurs, Elimination of Taxpayer Principal Number and Repeal of Taxable Employers, As well as Changes in Taxpayer Data and Transfer". Then after approval, the author carries out his practical work by conducting several question-and-answer sessions in a day about the law and legal issues, and also asks a problem how the mechanism or procedure in registering NPWP. Third, at the assessment and reporting stage, after carrying out practical work, the author then processes the data and examines the data and information that has been obtained from carrying out practical work on the CV. Tribina Jasaindo. Furthermore, at this stage the author will carry out a draft output that is the result of practical work, and the output will then be given to the partner, and will also be evaluated by the guidance lecturer.

### **Result and Discussion**

In this practical work activity there is an initial stage, in this case designing or making how the mechanism in the NPWP registration process and providing information to every level of society who want to apply for or register for NPWP, especially business entities in cv offices. Tribina Jasaindo. A Business Entity wishing to register an NPWP must complete the following requirements:

1. Deed of Comunditer Company;
2. Registered Certificate of Business Entity;
3. Identity Card;
4. NPWP Private Persons.

After that, the author studied how the flow of the NPWP registration mechanism of Business Entities to register NPWP clients who register through partners where the author takes practice work.



**Picture 1.**

*NPWP Registration Flowchart Source: Personal Data*

After collecting various requirements documents and learning how the registration procedure, the next stage of the author registers the account which takes approximately 3 (three) days for clients who register through CV partners. Tribina Jasaindo. At the registration stage, the author performs the activity of registering access rights or registering new lists for clients through CV partners. Tribina Jasaindo, to create an NPWP account on <https://ereg.pajak.go.id> website. In this activity the author will get an email for verification, then the author will get a username and password to be given to clients and partners in using the account on the NPWP service website. In the next stage, the author registers npwp business entity on the tax e-registration website by doing a login form to then fill in the email name or username, password, and captcha code, after which login. Further more, if it has successfully entered the account, the author carries out activities by filling out various stages in registering the NPWP of the Business Entity. After successfully registering, the author will get a notification from the email that the Taxpayer Principal Number (NPWP) has been issued on that day, clients and partners can see the NPWP number at that time. From the opinion of the author revealed, that NPWP registration through e-registration is not difficult, and the registration process is very easy and understandable, then it does not take a long time because it only takes 1 (one) day to be able to issue NPWP cards and does not cost a lot.



**Picture 2**

*NPWP Card of Business Entities Registering Through Partners CV. Tribina Jasaindo Source: Personal Data*



**Picture 3**

*Carry out the Client NPWP Registration Process with Partners*

*Source: Personal Data*

There are advantages after the implementation of this practical work project on cv. Tribina Jasaindo, one of them is every community who wants to apply for NPWP registration at the CV office. Tribina Jasaindo is easier to see the stages, and understand how to register NPWP at the partner's place. In running a new system cv partners. Tribina Jasaindo can be more effective and facilitate prospective clients or consumers in helping solve problems in terms of legality, especially for clients who have become loyal consumers of CV. Tribina Jasaindo. For weaknesses during the implementation of this practice work, the discovery of some people who still consider that registering NPWP is very difficult procedure and costs a lot and a long time, and there are still many people who do not know that NPWP registration can be done online. Therefore, with the implementation of this practical work, it is expected that the author can provide information to the public about the NPWP registration mechanism easily.

### **Conclusions**

CV. Tribina Jasaindo is a business entity engaged in the service bureau, which serves personal file management services and company documents such as KTP, NPWP, Establishment of PT, CV, NIB, Business License, and other company Special Permits. CV. Tribina Jasaindo has an address at Ruko Greenland Batam Centre, Tering Bay, Batam City. In data collection techniques, the author conducts empirical research using data in the field and observation or primary data is a data collection technique, which the author uses for preliminary data in this practical work. Furthermore, at the implementation stage there are several stages of research carried out by the author, including the preparation stage, the implementation stage, and the assessment and reporting stage. External results from this study are in the form of the issuance of NPWP cards of Business Entities, and based on the issuance of the NPWP card of the Business Entity, the author of the design has been approved by the CV. Tribina Jasaindo. In this study, the authors traced the impact that occurred after the implementation that we can see after the implementation of this project on clients of the CV. Tribina Jasaindo. External projects issued in the form of the issuance of NPWP Business Entity cards from clients that can apply to be a legal force for clients of CV. Tribina Jasaindo.

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