

FACILITIES IMPACT VALUE ADDED TAX EXEMPTION (VAT) THE TRANSACTIONS OF PROCUREMENT OF MARINE VESSEL (CASE STUDY PT. THESE SAILING SEA ISLAND)

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Abstract: *This adult sea transport is an alternative that is widely used and is growing rapidly. This development creates opportunities founding transport enterprises engaged in shipping (shipping). To be able to keep up and surpass its competitors, the company is trying to create efficiency and effectiveness in the use of available resources. Costly financing of ships making companies still need incentives from the government loan assistance from banks and tax facilities. One of the incentives given by the government regarding the taxation of the shipping company is the government's policy as outlined in the KMK 370 / KMK.03 / 2003 on the implementation of value added tax is exempted on the import and / or delivery of certain taxable goods and / or rendering of taxable services certain taxes. This policy is set up facilities provided by the government regarding the procurement of ships for national shipping company. Policies are decided is given in the form of exemption from VAT turns out in practice not fully field can be used by the shipping company. This is due to the existence of conditions that must be met in order to obtain such facilities. These conditions led to the empowerment of the national shipping industry to be slow. Barriers eligibility requirements to become a shipping company into a national commercial became one of the obstacles in the shipping companies enjoy the VAT exemption.*

Keywords: *VAT exemption facilities, procurement of ships*

INTRODUCTION

Indonesia as one of the country consisting of various islands led to the need for the development of means of transport to support economic activity. Means of transport that is used to distribute goods and services for the transport of persons, goods, or a variety of needs, from one place to another for a particular purpose.

This adult sea transport is an alternative that is widely used and is growing rapidly. This development creates opportunities founding transport enterprises engaged in shipping (shipping). To be able to keep up and surpass its competitors,

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the company is trying to create efficiency and effectiveness in the use of available resources.

The slow pace of development of the condition of the shipping company background for the birth of the implementation of cabotage or a destination port for ships of cabotage asing.kebijakan government implemented from the end of March 2005 was a policy to limit the movement of foreign shipping companies. This policy in order to support the national shipping company in order to dominate the market domestic. Penerapan of cabotage in an attempt to fortify themselves while ensuring business continuity of each voyage in every country. The principle is closely related cabotage with the concept of port hub (collector) and spokes (feeder). pelabuhan collector that functions as an international port enough, for example, is restricted in Tanjung Priok, Belawan, Makasar, Bitung, Tangjung Perak, Tanjung Emas.Sisa enough ports into domestic ports as pengumpan. Penerapan hub and spoke concept has the potential foreign exchange savings of double handling practices in Singapore and Malaysia. Pengembangan port infrastructure investment will be more focused and not as long as there projects, such as the image that has been terbentuk. Diharapkan with this stimulant among the national shipping fleet expansion to a potential charge domestic and international is a promising business prospects for the development of the cruise industry.

In principle, domestic transport activities can only be carried out by national sea transport with the use of Indonesian-flagged vessels and manned by a crew berkewarganeraan Indonesia. Foreign vessels are prohibited from transporting passengers and / or commercial goods between islands or between ports in the territorial waters of the Republic of Indonesia (Martono & Tjahjono 2011, p. 15).

With natural circumstances such as this, the national trade requires sea transport as an efficient transport. Transport of goods in large volumes from one region to another within a State. More use of sea transport facilities. This is due to the following reasons (Kosasih and Soewedo, 2007, p 7).

1. Unit capacity is much larger ships to transport large amounts at once.
2. Muatnya unloading costs more efficiently than by land.
3. Freight costs (freight) per unit cheaper for transportation in large quantities.

Policies issued by the government support of the financial sector so that the company can finance the operations mainly in order to meet the quota of cabotage ships that can run well. Costly financing of ships making companies still need incentives from the government loan assistance from banks and tax facilities. One of the incentives given by the government regarding the taxation of the shipping company is the government's policy as outlined in the KMK 370 / KMK.03 / 2003 on the implementation of value added tax is exempted on the import and / or delivery

of certain taxable goods and / or rendering of taxable services certain taxes. This policy is set up facilities provided by the government regarding the procurement of ships for national shipping company. Policies are decided is given in the form of exemption from VAT turns out in practice not fully field can be used by the shipping company. This is due to the existence of conditions that must be met in order to obtain such facilities. These conditions led to the empowerment of the national shipping industry to be slow. Barriers eligibility requirements to become a shipping company into a national commercial became one of the obstacles in the shipping companies enjoy the VAT exemption. So that the company be divided into two groups, namely the group of national commercial shipping companies and non-national commercial. The division of this group makes the gulf between shipping companies in the application of the tax. This also gives significant impact to the financial stability of the shipping company in order to carry out its operations.

Based on the government policy contained in KMK 370 / KMK.03 / 2003. Kebijakan facility is set on the procurement of ships for national shipping company in the form of exemption from PPN. Dan This resulted in the company is divided into a national commercial shipping companies and non-national commercial. Serta significant impact on the financial stability of the shipping company in running its operations.

Research Questions

1. Any tax exemption facility obtained by the Company whether national commercial shipping and treatment of value added tax (VAT) in the procurement of ships?
2. Are there any operational impact on national commercial shipping company received a tax exemption of VAT in the procurement of ships?
3. How implication / impact on the operation of national commercial shipping companies that have not received exemption from value-added tax (VAT) on procurement transactions ships?

DISCUSSION

1. Value Added Tax Exemption Facilities acquired companies Airlines Sailing Sea Island and treatment of value added tax (VAT) for the procurement of ships

Entry Kep-233 / PJ / 2003 concerning procedures for the provision of value added tax facility is borne by the government:

1. Imports of ships, boats delivery, vessels delivery rental service, delivery of ship agency services.

2. Submission / maintenance / repair the ship, and delivery of port services (such as tug services, guided services, services of mooring and anchoring services). berdasarkan research, exemption of VAT rules is only granted to national commercial shipping company

This was stated in KEP-233 / PJ / 2003 and Regulation No. 38 of 2003 states that:

- a. ships, river transport, boat transport of the lake, and the boat ferry transport, scout ships, tugs, fishing vessels, barges, and spare parts and tools kesel a cruise honor or safety of humans that are imported and used by commercial shipping pany perusa national.
- b. Company national fishing, harbor service providers nationwide company or firm transportation service providers rivers, lakes and national crossings, in accordance with its business activities, exempt from value added tax.

Based on that rule can be seen that the VAT on procurement transactions exempt ships imposition of VAT if the requirements of the shipping company is a national commercial shipping company. Affirmation of the definition of national commercial shipping companies described in KMK No. 370 / KMK.03 / 2003 article 1 namely:

National commercial shipping company or companies of national sea transport is an Indonesian legal entity or Indonesian legal entities dealing with the marine transportation services using Indonesian-flagged vessels or foreign vessels on a rental basis for a period of time or a specific trip or by agreement and has had a business license shipping (SIUPAL) of the Department of Transportation and here PT. These Sailing Sea Island by definition it is a national commercial company.

KMK 370 / KMK.03 / 2003 which has now been updated with KEP-233 / PJ / 2003 is a basic milestone for the company - a shipping company in matters relating to VAT ship procurement. This rule covers the definition of national shipping. From the description of this rule definitions of the company is crucial for the company because it is the gateway to the shipping company to receive a VAT facility. The definition of a national shipping company in the Act - Act No. shipping 17 of 2008 only emphasizes that companies whose business activities are:

Everything to do with transport in the waters, harbor, as well as security and safety operational area covers Indonesia is a national shipping company.

Literally just around the elaboration of the definition of a statement that the shipping company is a legal entity authorized by law - law, it is reflected when the company is already registered in the Ministry of Justice and Human Rights. Business activities related to sea freight services also clearly be a requirement in shaping the shipping company. The scope of the company's operations is also an indicator of national shipping companies in the category include:

1. Operational voyage in Indonesia.
2. The crew of the company is a citizen of Indonesia.
3. Indonesian-flagged vessels used.

A benchmark company said is a national shipping company if:

1. Operational voyage covers an area of Indonesia.
2. Firm enough to meet the requirements of legality which the company is already registered as a legal entity and is administratively already registered in the Department of Marine Transportation.

Based on the above information it can be seen that the shipping companies is a basic national shipping company if it meets the criteria legally and administratively. Legaslitias shipping company is an important factor which states the legal entity registered in the Ministry of Justice and Human Rights of the Republic of Indonesia. Operational kegiatanpun an absolute requirement that must be taken into account concerning the company covers an area of Indonesian nationalism.

The purpose and benefits of having a business license Shipping Company (SIUPAL) are:

- a. To facilitate PT.PUL to operate the ship.
- b. Memudahkan in operating the vessel—the vessel so that if no checks or other interests that are directly related to the administrative operations can be handled properly.

But based on research conducted there are fundamental differences in the criteria for national shipping company is not listed in detail both in the KMK 370 / KMK .03 / 2003 and Law - Law No. 21 of 1992 on the cruise so it is unclear boundaries which include national commercial shipping companies. This lack of clarity is what makes different perceptions between PT. PUL as one of the shipping company with the government.

Companies that have SIUPAL a national shipping company that his efforts in serving the public interest such as transport of goods and people in general. For companies that its purpose is not to means of public transport then not given SIUPAL so the impact is not getting the facilities of VAT borne by the government.

Government policy on granting VAT exemption is unfair because the company felt burdened by the requirements that must be met so that if not met these conditions, the company can not use the facility. From the above statement it is reflected that:

- a. The government's policy is still not entirely fair because in accordance with the principle of equity (fairness) said that the taxpayer is fair and equitable.

- b. One of the principles of justice that is often an important consideration in choosing policy options that exist to build a system of taxation.
- c. A system of taxation can be successful if its people feel confident taxes - taxes collected government has imposed fairly and everyone pays according to his share.

According to the theory says that a collection is said to comply with horizontal equity if the taxpayer has been in a "state" are treated equally (equal treatment for the equals). It is known that the government is attempting to design a VAT exemption is only given for a shipping company to comply with government regulations that must be enrolled in a government agency. The government only see the side of justice subjectively without seeing the condition of the shipping company as a whole.

VAT exemption (exemption) is a form of applied VAT facility in Indonesia with the country - other countries. In addition to having SIUPAL PT. PUL also diwajibkan required to have a certificate of value added tax havens issued by the Director General of Taxes. PT.PUL SIUPAL its report to the Director General of Taxes in order to obtain SKB VAT. This is in accordance with the decision of the Director General of Tax no. KEP-233 / PJ / 2003 dated August 26, 2003, to be able to get exemption from the imposition of VAT issued by the Directorate General of Taxation cq Head of Tax Services where PT. PUL registered.

The following mechanisms Exemption Certificate (SKB) Import VAT in transactions ship:

- a. SKB will be issued by the Director General of the tax when the company reported its SIUPAL ownership so that they can obtain VAT exemption.
- b. VAT free assessment letters issued by the Director General of Taxation requires the obligation to carry out the procedure for the PUL create tax invoice stamped "Exempt VAT".
- c. When PUL to import the importer submit the VAT decree to the Directorate General of Customs on the delivery of the BKP then PUL issued tax invoices affixed stamp "Exempt VAT".

Procedure of affixing the stamp "Exempt VAT" is very procedural and often PUL experience obstacles in this process, especially if you want to import the vessel. Shipping companies must fulfill various administrative requirements such as:

1. Copy of tax ID card.
2. A copy of confirmation letter PKP.
3. If the power of attorney of the request or the maintenance of VAT SKB delegated to others.

4. Invoice, Bill Of Lading, the relevant purchase contract documents or dokumen that can be equalized.
5. Dokumen payment in the form of Letters of Credit (L / C) or proof of transfer or other evidence relating to the payment and a detailed written explanation of the usefulness of the imported goods.

All requests must be filed before the import or delivery of capital goods carried. The number of requirements submitted by the company making the bureaucracy becomes complicated.

VAT exemption process a little experience barriers because we as the importer must apply to Customs and Customs will check the completeness of import letters with a wide - range of administration so that by the time stamp affixing it as if it slowed. Request must exist before the import is done so that the existing bureaucracy becomes complicated.

Activity complicated procedure makes the purpose of VAT exemption to be a bit out of the target. In fact, given the purpose of the VAT exemption is to PUL as consumers do not bear the burden of VAT on certain goods and services. This policy is designed to help entrepreneurs in developing a business cruise with VAT exempt government so it can spur the growth of the national shipping industry. This policy is starting early on the role of the government in order to develop the national shipping industry that have long been sunk.

Taxation policy is a way or a tool of the government in the field of taxation which has a specific target or to achieve a particular goal of social and economic field. The government's taxation policy is a part that can not be separated from economic policy or the policy of the State revenue (Fiscal Policy). One of these policies in the form of VAT exemption granted to PUL as a national shipping company.

VAT facility is designed to support the growth of marine industry sector amid industry downturn cruise a few years ago. It is hoped with this policy there is a kind of stimulant that can stimulate the business world cruise. Moreover, in general in order to have a wide impact on the growth of the national economy.

Based on this statement it can be seen that the government provide the VAT that have direct impact on PUL PUL so that the future can grow and develop.

Object and purpose of the provision of the VAT facility:

- a. To help the success of the sector - sector economic activity a high priority on a national scale.
- b. Encouraging business growth, improve competitiveness, and facilitate national development.

2. The impact on commercial shipping companies operating national (PUL) which get VAT exemption in the procurement of ships.

For national commercial shipping company with this facility to help ease the burden on companies in order to finance the procurement of ships that operational costs become less. The imposition of VAT on the provision of ship not few in number so that the VAT exemption granted by the government can provide space for companies PUL to compete with other companies.

Financing both lease and purchase of ships is very large in number so that when VAT is paid together with the rent or purchase price of ships it would burden the shipping company.

Based on this statement it can be known that:

- a. VAT exemption of shipping companies is very necessary in order to finance the procurement becomes heavy.
- b. The company's operational and financial burden becomes lighter shipping company.

The basis for calculating the VAT provision of ships divided by 2 is:

- a. The purchase of new vessels and the former is based on acquisition price or value of imports.
- b. Boat rental / charter boats based rental price according to the agreement agreed time. "

The following is a table rental price / charter boats from the 2012 s / d in 2014, namely:

Table 2
Rental / Charter Boats Year

<i>Tahun</i>	<i>I. D 9</i>	<i>I.D 1</i>	<i>I. D 4</i>	<i>Total</i>	<i>Assuming \$ 1</i>	<i>Total</i>
2012	\$900,000	\$720,000	\$900,000	\$2.520,000	RP 12,000	30,240,000,000
2013	\$816,000	\$630,000	\$876,000	\$2.322,000	RP 9,715	22,558,230,000
2014	\$786,000	\$606,000	\$816,000	\$2.208,000	RP 11,698	25,829,184,000
TOTAL						RP 78,627,414,000

Source: PT. Maskapai Pelayaran Pulau Laut

Factors that are often taken into consideration the company in the rent:

1. There is a need tonnage. Tonnage is a heavy goods to be carried by ship from one place to another place. The geographical location of the region and the difficult and so the higher cost of renting / charter ships.
2. Demurrage and own use vessels that affect the value of lease / charter boat.

One option PUL companies in the procurement of ships namely through the purchase of new vessels / used. Procurement of ships through the purchase through some process of bidding, auction conducted by the company to the shipyard company PUL either originating from within the country and from abroad, this process undergo several stages

Some consideration by the company before making your choices in buying a new boat / ex namely:

1. the price of the ship
2. quality ships
3. time spent in making the ship conducted ship company.

With the limited ability of marine shipyard in Indonesia make the company more dominant choose to buy ships from abroad. In purchasing new vessels choice is not only cheap price but good quality boat and ship building time is also a consideration that can be immediately implemented the operational vessel.

Here is a list of the purchase of new ships from 2012 s / d in 2014, namely:

Table 3
Ship Purchase Price New / Used Year

<i>Tahun</i>	<i>I. D 9</i>	<i>I.D 1</i>	<i>I. D 4</i>	<i>Total</i>	<i>Assuming \$ 1</i>	<i>Total</i>
2012	\$17,520,000	\$9,740,000	\$16,740,000	\$44,000,000	RP 12,000	528,000,000,000
2013	\$14,586,667	\$6,165,000	\$14,165,000	\$34,916,667	RP 9,715	339,215,419,905
2014	\$11,120,000	\$5,710,000	\$10,710,000	\$27,540,000	RP 11,698	322,162,920,000
TOTAL						RP 1,189,378,339,905

Source: PT. Maskapai Pelayaran Pulau Laut, 2012-2014

Nearly 85% of the composition of the company in the procurement of ships through a lease / charter. Factor causes the least amount of new ship that is:

1. The amount of costs to be incurred for the purchase of new vessels.
2. Limited capital company PT. These Sailing Sea Island

Various facilities offered by the rental service company ships at competitive prices. In addition, charter boats for short-term operations of the company is very helpful because there vessels in accordance with the needs. In the rental boats (charter) basis depending on the needs of the operational leasing and the benefits to be retrieved by the company so that the movement of the vessel lease becomes volatile.

For the procurement of ships, in principle, there are two kinds of base rental:

1. Time Charter = based rental period, eg, 1 year, 6 months etc.
2. Voyage charter = based loading point - discharge, meaning that if we hire a certain distance fatherly example: Tj. Priok - Surabaya, and so on. Based upon this basis that the star ship charter boat company because in accordance with the operational needs of companies PUL

The benefits of the exemption of VAT on procurement transactions ships:

1. Memberikan no risk, costs of the VAT can not be credited as a tax invoice standardar defective, expired, lost.
2. Or minimize the risk of errors caused by humans.

Human error is often the cause of the VAT can not be credited to the presence of the VAT exemption policy error - the error will be minimized.

VAT exemption policies facilities give the company operational effectiveness and efficiency. Operations on the levies, deposit, and report the VAT becomes easier because fewer so that it can deal with the imposition of VAT on other transactions.

3. The impact on commercial shipping companies operating national (PUL) if it does not get a VAT exemption on procurement transactions ships

Conditions enterprise fund flows in the current period will affect the release of a sum of money to finance the VAT. Finance is a crucial factor that affected their tax policy because it directly for the imposition of VAT on transactions ship procurement will determine the exit - the influx of corporate money. This will be much different from the national shipping company's liquidity as PUL who get VAT exemption. Shipping companies would be better so that the company can grow and develop so that it can compete with foreign shipping companies.

The following is a table rental price / charter boats from the 2012 s / d in 2014, namely:

Table 4
Rental / Charter Boats Year

<i>Tahun</i>	<i>I. D 9</i>	<i>I. D 1</i>	<i>I. D 4</i>	<i>Total</i>	<i>Assuming \$ 1</i>	<i>Total</i>
2012	\$900,000	\$720,000	\$900,000	\$2.520,000	RP 12,000	30,240,000,000
2013	\$816,000	\$630,000	\$876,000	\$2.322,000	RP 9,715	22,558,230,000
2014	\$786,000	\$606,000	\$816,000	\$2.208,000	RP 11,698	25,829,184,000
TOTAL						RP 78,627,414,000

Source: PT. Maskapai Pelayaran Pulau Laut, 2012-2014

Following the imposition of VAT calculation in ship leasing transactions are as follows, namely:

$$\text{VAT payable} = \text{VAT rate} \times \text{Tax Base}$$

$$\text{VAT is payable in 2012} = 10\% \times \text{Rp } 30,240,000,000$$

$$= \text{Rp } 3,024,000,000$$

$$\text{VAT is payable in 2013} = 10\% \times \text{Rp } 22,558,230,000$$

$$= \text{Rp } 2,255,823,000$$

$$\text{VAT is payable in 2014} = 10\% \times \text{Rp } 25,829,184,000$$

$$= \text{Rp } 2,589,918,400$$

Based on these data in 2012 VAT owed Rp 3,024,000,000. In 2013 VAT payable amounting to Rp 2,255,823,000 and 2014 VAT owed Rp 2,589,918,400 can be seen that from 2012 to 2014 the total amount of VAT payment amounting to Rp 7,862,741,400. A decrease in the amount of VAT from 2012 through 2014 that is 14.36% or Rp 434,246,400.

In purchasing new vessels choice is not only cheap price but good quality boat and ship building time is also a consideration that can be immediately implemented the operational vessel.

Here is a list of the purchase of new ships from 2012 s / d in 2014, namely:

Table 5
Ship Purchase Price New / Used Year

Tahun	I. D 9	I. D 1	I. D 4	Total	Assuming \$ 1	Total
2012	\$17,520,000	\$9,740,000	\$16,740,000	\$44,000,000	RP 12,000	528,000,000,000
2013	\$14,586,667	\$6,165,000	\$14,165,000	\$34,916,667	RP 9,715	339,215,419,905
2014	\$11,120,000	\$5,710,000	\$10,710,000	\$27,540,000	RP 11,698	322,162,920,000
TOTAL						RP 1,189,378,339,905

Source: PT. Maskapai Pelayaran Pulau Laut

The following is a calculation of VAT in the purchase of new vessels / used, namely:

$$\text{VAT is payable in 2012} = 10\% \times \text{Rp } 528,000,000,000$$

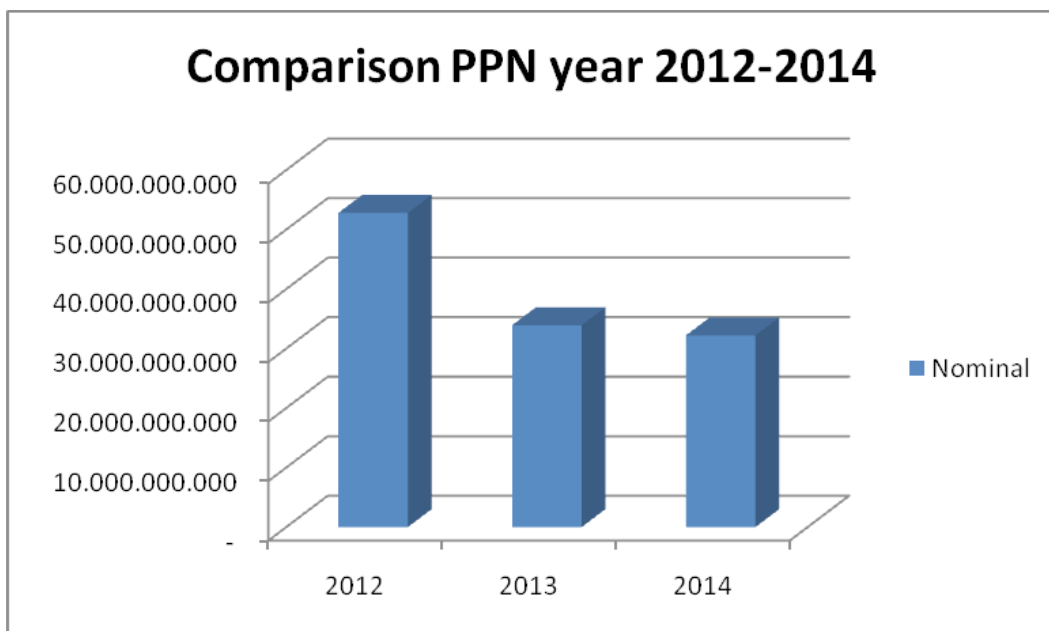
$$= \text{Rp } 52,800,000,000$$

$$\text{VAT is payable in 2013} = 10\% \times \text{Rp } 339,215,419,905$$

$$\begin{aligned}
 &= \text{Rp } 33,921,541,990 \\
 \text{VAT is payable 2014} &= 10\% \times \text{Rp } 322,162,920,000 \\
 &= \text{Rp } 32,216,292,000
 \end{aligned}$$

Based on the calculation of VAT payable for the purchase of new vessels in 2012 amounted to Rp 52,800,000,000, in 2013 amounting to Rp 33,921,541,990 and Rp 32,216,292,000 in 2014. Calculation of the years 2012 through 2014 is down a hefty amount of VAT which is equal to 20.59%.

The following diagram Comparison of VAT in 2012 s / d in 2014



Total VAT payable in 2014 34,806,210,400 / year or equivalent to Rp 2,900,517,533 / month for all transactions ship procurement. This is according to information from the informant the following:

Total +/- 3 M per month VAT for the activities of vessels including the purchase of vessels and charter boats. The nominal pretty good so if it can be covered, the better the company's liquidity.

Based on these data it is:

1. The VAT amount payable shall be paid into the state treasury is the result of subtracting the calculation of VAT paid to the PKP other so-called Input Tax (Input Tax).

2. VAT is levied on the buyer or recipient of services or the so-called output tax (Output Tax).
3. This pattern is called an indirect reduction method (Indirect subtraction Methode). Tax deductible with a tax to obtain the amount of tax that would be paid to the State Treasury called the Tax Credit (Method Crediting / Credit Methode).

Based on the calculation of VAT above it can be seen that the principle of Equality between the national shipping company receiving facilities VAT by companies that do not get a VAT facility is very different:

- a. D irasakan unfair because one side of the shipping company must spend money to pay VAT amounting to Rp 2,900,517,533 / month. Amount not less that affect the flow of corporate funds in the current period. This condition certainly is not advantageous for the company because of the competitive strength of the fund so it can not compete with other shipping companies.
- b. Conditions fund flows will reflect the conditions of the ongoing operations of the company. Realization costs incurred also a measure of the success of the budget established in the previous period. Here's one projection shipping company affected by the imposition of VAT ship procurement.

If seen from table 4.6 it can be seen, the amount of VAT paid by the company amounted to Rp 34,806,210,400 / year is very significant when compared with the expenditure that is used for the company's operational cost of the contract, Sundries, and material companies. If you look at the views of the company's operating costs per month Sundries company during the period of November amounted to Rp 11,577,945,456, the VAT paid by 42,690,371,000 or nearly \$ 2 (two) times. VAT incurred in financing ships per month on average approximately 20% larger than actual material costs only amounted to 15,266,359,656 and 19,900,794,312 the company's contract. Composition of the contract and the material is directly related to the passage of the company's operations. These costs are the main costs in running the company's policy. Nominal money in this transaction is a major influence on the development of the company's operations. money spent for payment of VAT would be more beneficial to finance the company's operations so that the company can make the policy more quickly in the face of obstacles in the procurement of funds and more precise if you want to develop an investment in the company.

Here are examples of receipts and expenditure reports the results of the research findings of the operational part that would be accountable to the finance section, an example of this report the researchers took from the end of 2014, namely in November and December in accordance with the transaction closing at the end of the study the researchers took as a sample or samples of its data. It is the

researchers consider to be a transaction that can be adjusted or slightly according to the financial situation of the shipping company PT. Pul

Although the current condition of Indonesian shipping industry very significant growth of around 65.3% in terms of market share the reality is:

1. National companies can only carry 148, 7 million tons of total cargo and 227.9 million tons of foreign vessels at 79.2 million tons, 34.7% atay these conditions are very different.
2. In 2011 where the national ship can carry only 101.3 million tons or 54% of the total 187.6 million tons of cargo, while foreign vessels amounting to 86.3 million tons, or only 46%

This is one of the effects generated due to the VAT exemption policy on ship procurement transactions. The liquidity of the company would be better off operating companies do not need to be burdened with additional expenses because we pay VAT for a nominal shipping activity is very significant.

The liquidity of the company, is an important factor for the company operations so that the company can survive the conditions of a very tight competition. Liquidity is not separated from the cash flow of the company to be issued. The amount spent for the payment of VAT can be credited but it takes time so if a company needs funds quickly then it can not be implemented. The development company will also be hampered because of the steps - steps that should be taken policy should also consider the amount of money to be paid to VAT. Imposition of VAT on procurement of ships at least will increase the risk burden on the tax credit.

Implications with the imposition of VAT exemption to transactions of procurement of ships in the company are:

1. M emberikan no risk costs of the VAT can not be credited as a tax invoice standar defective, expired, lost.
2. Or minimize the risk of errors caused by humans.
3. Operations related to payments, deposits, reports VAT lighter, making it easier pitch erjaan corporate administration.
4. The complexity of the work that makes operational the tax be increased. The number of transactions that occur within the company led to job bertambahn too much. VAT exemption policies facilities give the company operational effectiveness and efficiency. Operations on the levies, deposit, and report the VAT becomes easier because fewer so that it can deal with the imposition of VAT on other transactions.

CONCLUSION

1. Based Kep-233 / PJ / 2003 on any facility of value added tax borne by the government as well as the procedures for granting facilities of value added tax borne by the government, namely the import of ships, boats delivery, delivery of services rental boats, ships agency services delivery, handover / maintenance / repair the ship, and delivery of port services (such as tug services, guided services, services of mooring and anchoring services) have a right enjoyed by national commercial shipping company in this case PT. These cruise sea islands, and to be able to get exemption from value-added tax (VAT) The PUL should have SIUPAL and SKB (letter-free) VAT, as well as any administrative requirements which must be prepared by the taxpayer when filing a decree on procurement transactions ship both new / used. In the end SKB issued sue the shipping company for executing the procedures create a tax invoice is stamped "VAT exempt". And to get this cap companies PUL in practice have problems especially if you want to import the vessel.
2. For shipping companies such as PT. These Sailing Sea Island with the VAT exemption facility in procurement transactions ships are very helpful and ease the burden on the company. Financing either rent a boat or ship purchase new / used value is very large in number so that if VAT is paid concurrently will burden the company's operating costs PUL. With the exemption of VAT this will greatly ease the burden of the cost to be incurred by the company by not paying VAT on transactions and services rental boats or boat purchases. VAT exemption policy gives the company operational effectiveness and efficiency. Operations on the levies, deposit and VAT reports made easier because fewer so that it can deal with the imposition of VAT on other transactions.
3. Operational impact for national commercial shipping companies that have not gotten very influential VAT exemption on operations and liquidity of the company in the short term would be disrupted so that companies that are not or have not received this VAT exemption would be difficult to grow and develop as a result of the weakening of the competitiveness of its with foreign shipping. The condition of the flow of funds in the current period would be too affected also by the payment of VAT for the month. The company not only focus on costs - the costs directly related to the operations of the company but also must take into account the additional burden of this tax. This happens because the company had to set aside money for the procurement of VAT payments ships.

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